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**BOROUGH OF LANSDOWNE**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2017**

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# 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: **Lansdowne** County: **Delaware**

Township of: \_\_\_\_\_ County: \_\_\_\_\_

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

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**INDEPENDENT AUDITOR'S REPORT**

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March 28, 2018

Members of Council  
Borough of Lansdowne  
Lansdowne, Pennsylvania

Report on the Financial Statements

We have audited the accompanying Annual Audit and Financial Report ("financial statements") of the Borough of Lansdowne, Lansdowne, Pennsylvania, as of and for the year ended December 31, 2017, which comprise the balance sheet and the related statement of revenues and expenditures for each fund type.

Management's Responsibility for the Financial Statements

The Borough of Lansdowne's management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Members of Council  
Borough of Lansdowne

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States

As referenced in the second paragraph of this report, the financial statements are prepared by the Borough of Lansdowne, Lansdowne, Pennsylvania, on the basis of the financial reporting provisions of the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the DCED.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the last paragraph and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Borough of Lansdowne, Lansdowne, Pennsylvania, as of December 31, 2017, or changes in financial position for the year then ended.

Basis for Qualified Opinion of Regulatory Basis of Accounting

Management has elected not to report the capital assets of the Borough of Lansdowne in the general fixed asset account group or the Sewer Fund except for the asset financed through the Sewer Fund's debt. The effect on the financial statements cannot be determined.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of not including the capital assets described in the "Basis for Qualified Opinion of Regulatory Basis of Accounting" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the balance sheet of each of the fund types of the Borough of Lansdowne, Lansdowne, Pennsylvania, as of December 31, 2017, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the DCED as described below.

Basis of Accounting

We draw attention to the basis of accounting, as referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, the Borough of Lansdowne, Lansdowne, Pennsylvania, prepares its financial statements on the modified accrual basis of accounting. Under this basis, revenues primarily are recorded when measurable and available. Expenditures are recorded when the liability is incurred. Proprietary fund types utilize the accrual basis of accounting. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. Our opinion is not modified with respect to this matter.

*Barbacane, Thornton & Company LLP*  
BARBACANE, THORNTON & COMPANY LLP

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## Balance Sheet

December 31, 2017

		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	1,163,489	650,955	211,918	
140-144	Tax Receivable	123,263			
121-129					
145-149	Accounts Receivable (excluding taxes)	90,330			
130	Due From Other Funds	32,492		200,854	
131-139					
150-159	Other Current Assets	49,140			
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 1,458,714</b>	<b>\$ 650,955</b>	<b>\$ 412,772</b>	<b>\$ -</b>

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	389,607		35,395	
230	Due To Other Funds	200,854			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
<b>Total Liabilities and Other Credits</b>		<b>\$ 590,461</b>	<b>\$ -</b>	<b>\$ 35,395</b>	<b>\$ -</b>

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	868,253	650,955	377,377	-
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 868,253</b>	<b>\$ 650,955</b>	<b>\$ 377,377</b>	<b>\$ -</b>

Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
<b>Assets and Other Debits</b>							
100-120	Cash and Investments	1,242,641		12,927,820			16,196,823
140-144	Tax Receivable						123,263
121-129 145-149	Accounts Receivable (excluding taxes)	28,012					118,342
130	Due From Other Funds						233,346
131-139 150-159	Other Current Assets						49,140
160-169	Fixed Assets	1,524,856					1,524,856
180-189	Other Debits						-
<b>Total Assets and Other Debits</b>		<b>\$ 2,795,509</b>	<b>\$ -</b>	<b>\$ 12,927,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,245,770</b>

<b>Liabilities and Other Credits</b>							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities	9,212					434,214
230	Due To Other Funds	32,492					233,346
260-269	Long-Term Liabilities	413,000					413,000
240-259	Current Portion of Long-Term Debt and Other Credits	116,000					116,000
<b>Total Liabilities and Other Credits</b>		<b>\$ 570,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,196,560</b>

<b>Fund and Account Group Equity</b>							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets	995,856					995,856
270-289	Fund Balance / Retained Earnings on 12/31	1,228,949		12,927,820			16,053,354
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 2,224,805</b>	<b>\$ -</b>	<b>\$ 12,927,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,049,210</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 18,245,770</b>
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Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

### Statement of Revenues and Expenditures

December 31, 2017

REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
<b>Taxes</b>					
301.00	Real Estate Taxes	4,650,638			
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the third class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	189,696			
310.20	Earned Income Taxes/Wage Taxes				
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes <b>(Please List)</b>				
<b>Total Taxes</b>		\$ 4,840,334	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	3,350			
321.80	Cable Television Franchise Fees	211,890			
<b>Total Licenses and Permits</b>		\$ 215,240	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	55,428			
<b>Total Fines and Forfeits</b>		\$ 55,428	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	14,642	5,735	2,078	
342.00	Rents and Royalties	27,497			
<b>Total Interest, Rents, and Royalties</b>		\$ 42,139	\$ 5,735	\$ 2,078	\$ -

\*\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.



2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				4,650,638
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the third class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				189,696
310.20	Earned Income Taxes/Wage Taxes				-
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ 4,840,334

Licenses and Permits					
320-322	All Other Licenses and Permits				3,350
321.80	Cable Television Franchise Fees				211,890
<b>Total Licenses and Permits</b>		\$ -	\$ -	\$ -	\$ 215,240

Fines and Forfeits					
330-332	Fines and Forfeits				55,428
<b>Total Fines and Forfeits</b>		\$ -	\$ -	\$ -	\$ 55,428

Interest, Rents, and Royalties					
341.00	Interest Earnings	11,688		1,821,927	1,856,070
342.00	Rents and Royalties				27,497
<b>Total Interest, Rents, and Royalties</b>		\$ 11,688	\$ -	\$ 1,821,927	\$ 1,883,567

\*\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Federal</b>					
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	35,184			
354.00	All Other State Capital and Operating Grants	53,734		145,573	
355.01	Public Utility Realty Tax (PURTA)	4,824			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		264,215		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	266,119			
355.07	Foreign Fire Insurance Tax Distribution	52,149			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
<b>Total State</b>		\$ 412,010	\$ 264,215	\$ 145,573	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	28,251			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
<b>Total Local Governmental Units</b>		\$ 28,251	\$ -	\$ -	\$ -

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				-
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
352.01	National Forest				-
352.00	All Other Federal Shared Revenue and Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				35,184
354.00	All Other State Capital and Operating Grants				199,307
355.01	Public Utility Realty Tax (PURTA)				4,824
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				264,215
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				266,119
355.07	Foreign Fire Insurance Tax Distribution				52,149
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
<b>Total State</b>		\$ -	\$ -	\$ -	\$ 821,798

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				-
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				28,251
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
<b>Total Local Governmental Units</b>		\$ -	\$ -	\$ -	\$ 28,251

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 850,049
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2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	46,170			
362.00	Public Safety	333,663			
363.20	Parking	101,382			
363.00	All Other Charges for Highway and Streets Services	28,001			
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)	1,160,685			
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00	All Other Charges for Sanitation Services	547			
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	6,950			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Service				
<b>Total Charges for Service</b>		<b>\$ 1,677,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	35,518			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	31,919			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 67,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**	93,847		140,000	
393.00	Proceeds of General Long-Term Debt	234,590	226,200		
394.00	Proceeds of Short-Term Debt	445,000			
395.00	Refunds of Prior Year Expenditures	69,737	4,276		
<b>Total Other Financing Sources</b>		<b>\$ 843,174</b>	<b>\$ 230,476</b>	<b>\$ 140,000</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>	<b>\$ 8,181,411</b>	<b>\$ 500,426</b>	<b>\$ 287,651</b>	<b>\$ -</b>
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\*\*The total of line 392.00 must match the total of line 492.00

\*\*\* This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	1,535,341			1,581,511
362.00	Public Safety				333,663
363.20	Parking				101,382
363.00	All Other Charges for Highway and Streets Services				28,001
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				1,160,685
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				547
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				6,950
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				-
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System				-
379.00	All Other Charges for Service				-
<b>Total Charges for Service</b>		<b>\$ 1,535,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,212,739</b>

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				35,518
388.00	Fiduciary Fund Pension Contributions	<del>                    </del>	<del>                    </del>	705,454	705,454
389.00	All Other Unclassified Operating Revenues***	7,711			39,630
<b>Total Unclassified Operating Revenues</b>		<b>\$ 7,711</b>	<b>\$ -</b>	<b>\$ 705,454</b>	<b>\$ 780,602</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				233,847
393.00	Proceeds of General Long-Term Debt				460,790
394.00	Proceeds of Short-Term Debt				445,000
395.00	Refunds of Prior Year Expenditures				74,013
<b>Total Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,213,650</b>

<b>TOTAL REVENUES</b>	<b>\$ 1,554,740</b>	<b>\$ -</b>	<b>\$ 2,527,381</b>	<b>\$ 13,051,609</b>
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\*\*The total of line 392.00 must match the total of line 492.00

\*\*\* This amount cannot be greater the 1% of "TOTAL REVENUES" in each of the funds.

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body				
401.00	Executive (Manager or Mayor)	103,136			
402.00	Auditing Services/Financial Administration	160,229			
403.00	Tax Collection	23,016			
404.00	Solicitor/Legal Services	45,961			
405.00	Secretary/Clerk				
406.00	Other General Government Administration	72,751			
407.00	IT - Networking Services - Data Processing	7,207			
408.00	Engineering Services	28,107			
409.00	General Government Buildings and Plant	211,860			
<b>Total General Government</b>		\$ 652,267	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	2,954,920			
411.00	Fire	171,971			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	274,491			
414.00	Planning and Zoning				
415.00	Emergency Management and Communications				
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
<b>Total Public Safety</b>		\$ 3,401,382	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	9,463			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)	1,086,166			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
<b>Total Public Works - Sanitation</b>		\$ 1,086,166	\$ -	\$ -	\$ -

## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				-
401.00	Executive (Manager or Mayor)				103,136
402.00	Auditing Services/Financial Administration			58,153	218,382
403.00	Tax Collection				23,016
404.00	Solicitor/Legal Services				45,961
405.00	Secretary/Clerk				-
406.00	Other General Government Administration				72,751
407.00	IT - Networking Services - Data Processing				7,207
408.00	Engineering Services				28,107
409.00	General Government Buildings and Plant				211,860
<b>Total General Government</b>		\$ -	\$ -	\$ 58,153	\$ 710,420

Public Safety					
410.00	Police				2,954,920
411.00	Fire				171,971
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				274,491
414.00	Planning and Zoning				-
415.00	Emergency Management and Communications				-
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
<b>Total Public Safety</b>		\$ -	\$ -	\$ -	\$ 3,401,382

Health and Human Services					
420.00-425.00	Health and Human Services				9,463

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)				1,086,166
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment	1,174,426			1,174,426
<b>Total Public Works - Sanitation</b>		\$ 1,174,426	\$ -	\$ -	\$ 2,260,592

EXPENDITURES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
<b>Public Works - Highways and Streets</b>					
430.00	General Services - Administration	694,667	227,050	30,588	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	9,047	46,859		
433.00	Traffic Control Devices		3,831		
434.00	Street Lighting	329,039		12,675	
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		4,876		
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges		5,135		
439.00	Highway Construction and Rebuilding Projects		157,512		
<b>Total Public Works - Highways and Streets</b>		\$ 1,032,753	\$ 445,263	\$ 43,263	\$ -

<b>Public Works - Other Services</b>					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ -

<b>Culture and Recreation</b>					
451.00	Culture - Recreation Administration	75,498			
452.00	Participant Recreation	68,044		16,036	
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees	1,884			
456.00	Libraries	486,057			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	10,732		142,676	
<b>Total Culture and Recreation</b>		\$ 642,215	\$ -	\$ 158,712	\$ -

<b>Community Development</b>					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development	68,656			
464.00	Economic Opportunity				
465.00- 469.00	All Other Community Development				
<b>Total Community Development</b>		\$ 68,656	\$ -	\$ -	\$ -



EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
<b>Public Works - Highways and Streets</b>					
430.00	General Services - Administration				952,305
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				55,906
433.00	Traffic Control Devices				3,831
434.00	Street Lighting				341,714
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				4,876
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				5,135
439.00	Highway Construction and Rebuilding Projects				157,512
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 1,521,279

<b>Public Works - Other Services</b>					
440.00	Airports				-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ -

<b>Culture and Recreation</b>					
451.00	Culture - Recreation Administration				75,498
452.00	Participant Recreation				84,080
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				1,884
456.00	Libraries				486,057
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				153,408
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 800,927

<b>Community Development</b>					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				68,656
464.00	Economic Opportunity				-
465.00-469.00	All Other Community Development				-
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 68,656

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Debt Service</b>					
471.00	Debt Principal (short-term and long-term)	753,019	48,270		
472.00	Debt Interest (short-term and long-term)	47,830			
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		\$ 800,849	\$ 48,270	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions				
484.00	Worker Compensation Insurance	141,706			
487.00	Group Insurance and Other Benefits				
<b>Total Employer Paid Benefits and Withholding Items</b>		\$ 141,706	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	97,906			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***			439	
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ 439	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	4,747			
492.00	Interfund Operating Transfers**	140,000		4,747	
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		\$ 144,747	\$ -	\$ 4,747	\$ -

<b>TOTAL EXPENDITURES</b>	\$ 8,078,110	\$ 493,533	\$ 207,161	\$ -
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 103,301	\$ 6,893	\$ 80,490	\$ -
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\*\* The total of line 492.00 must match the total of line 392.00

\*\*\* This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>Debt Service</b>					
471.00	Debt Principal (short-term and long-term)				801,289
472.00	Debt Interest (short-term and long-term)	8,008			55,838
475.00	Fiscal Agent Fees				-
<b>Total Debt Service</b>		\$ 8,008	\$ -	\$ -	\$ 857,127

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				-
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				-
484.00	Worker Compensation Insurance				141,706
487.00	Group Insurance and Other Benefits				-
<b>Total Employer Paid Benefits and Withholding Items</b>		\$ -	\$ -	\$ -	\$ 141,706

Insurance					
486.00	Insurance, Casualty, and Surety				97,906

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			867,687	867,687
489.00	All Other Unclassified Expenditures***				439
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ 867,687	\$ 868,126

Other Financing Uses					
491.00	Refund of Prior Year Revenues				4,747
492.00	Interfund Operating Transfers**	89,100			233,847
493.00	All Other Financing Uses				-
<b>Total Other Financing Uses</b>		\$ 89,100	\$ -	\$ -	\$ 238,594

<b>TOTAL EXPENDITURES</b>	\$ 1,271,534	\$ -	\$ 925,840	\$ 10,976,178
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 283,206	\$ -	\$ 1,601,541	\$ 2,075,431
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\*\* The total of line 492.00 must match the total of line 392.00

\*\*\* This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.



