

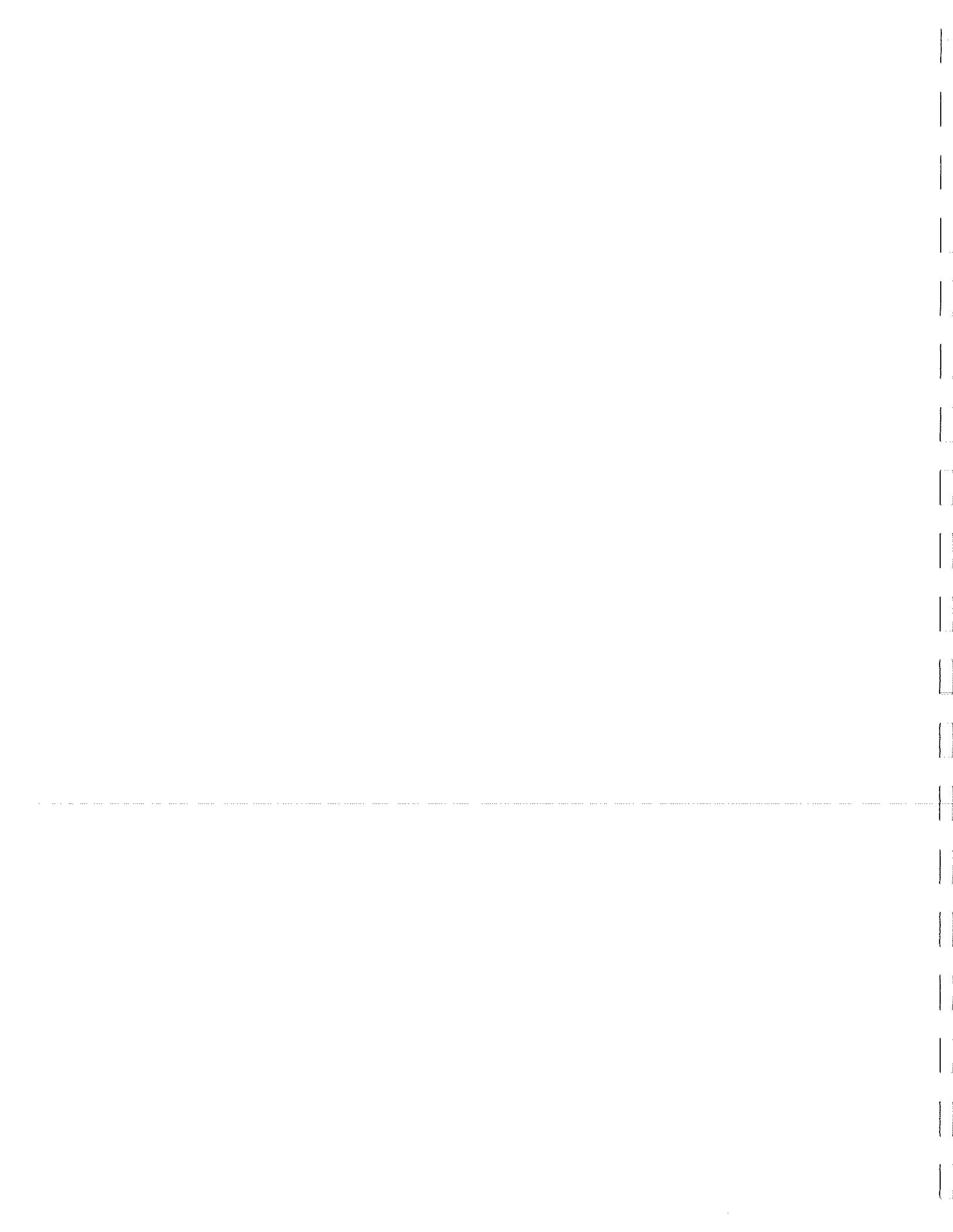
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**THORNBURY TOWNSHIP,  
CHESTER COUNTY**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2014**

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Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225  
ph: 888-223-6837 | fax: 717-783-1402

# 2014 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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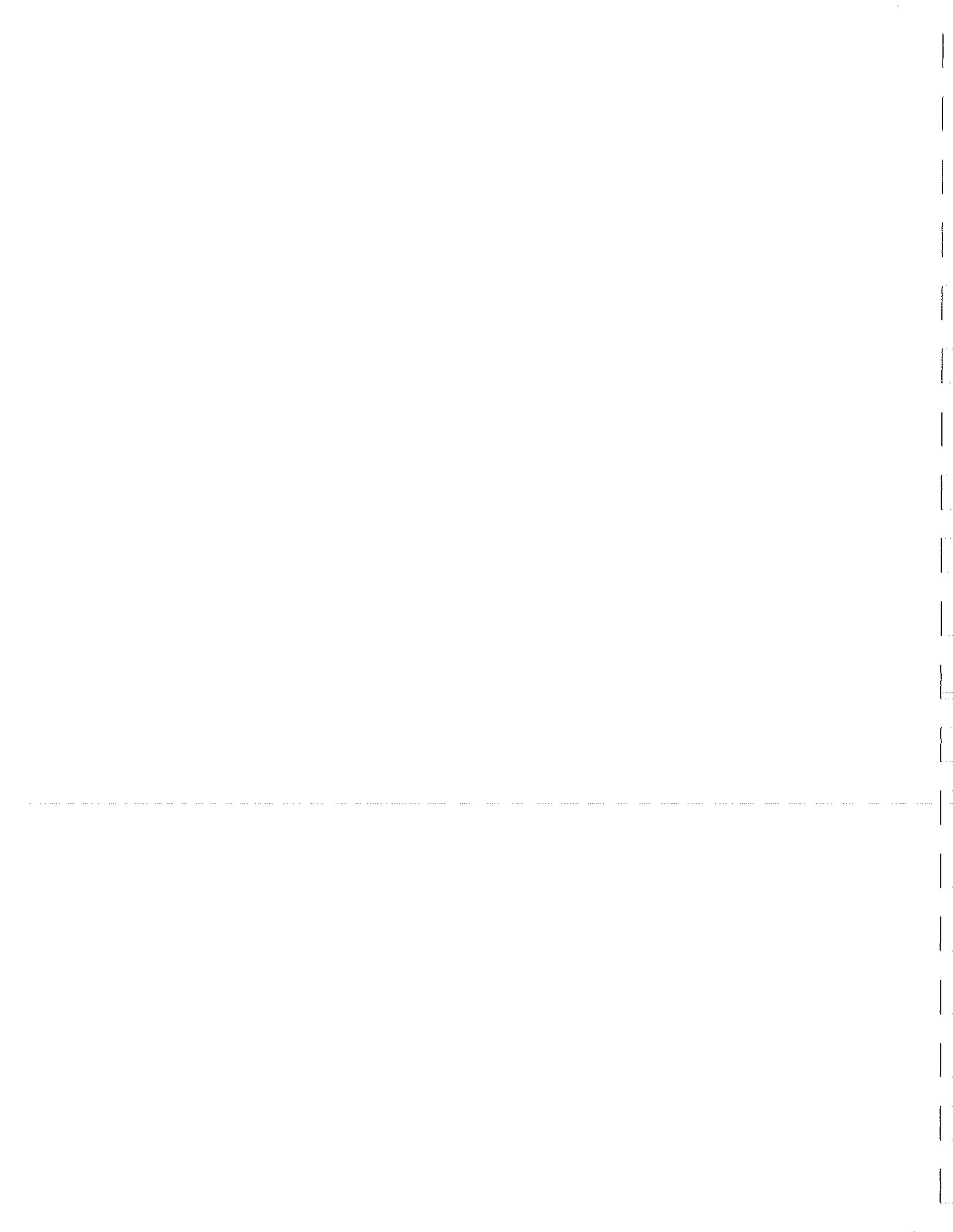
City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: \_\_\_\_\_ County: \_\_\_\_\_

Township of: Thornbury County: Chester

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

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INDEPENDENT AUDITOR'S REPORT

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February 13, 2015

To the Board of Supervisors  
Thornbury Township, Chester County  
Cheyney, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Thornbury Township, Chester County, Cheyney, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2014, and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"); this includes 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 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 Township'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 Township'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.

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To the Board of Supervisors  
Thornbury Township, Chester County

Opinion

In our opinion, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of Thornbury Township, Chester County, Cheyney, Pennsylvania as of December 31, 2014, and the revenues it received and the expenditures it paid for the year then ended on the basis of accounting described above.

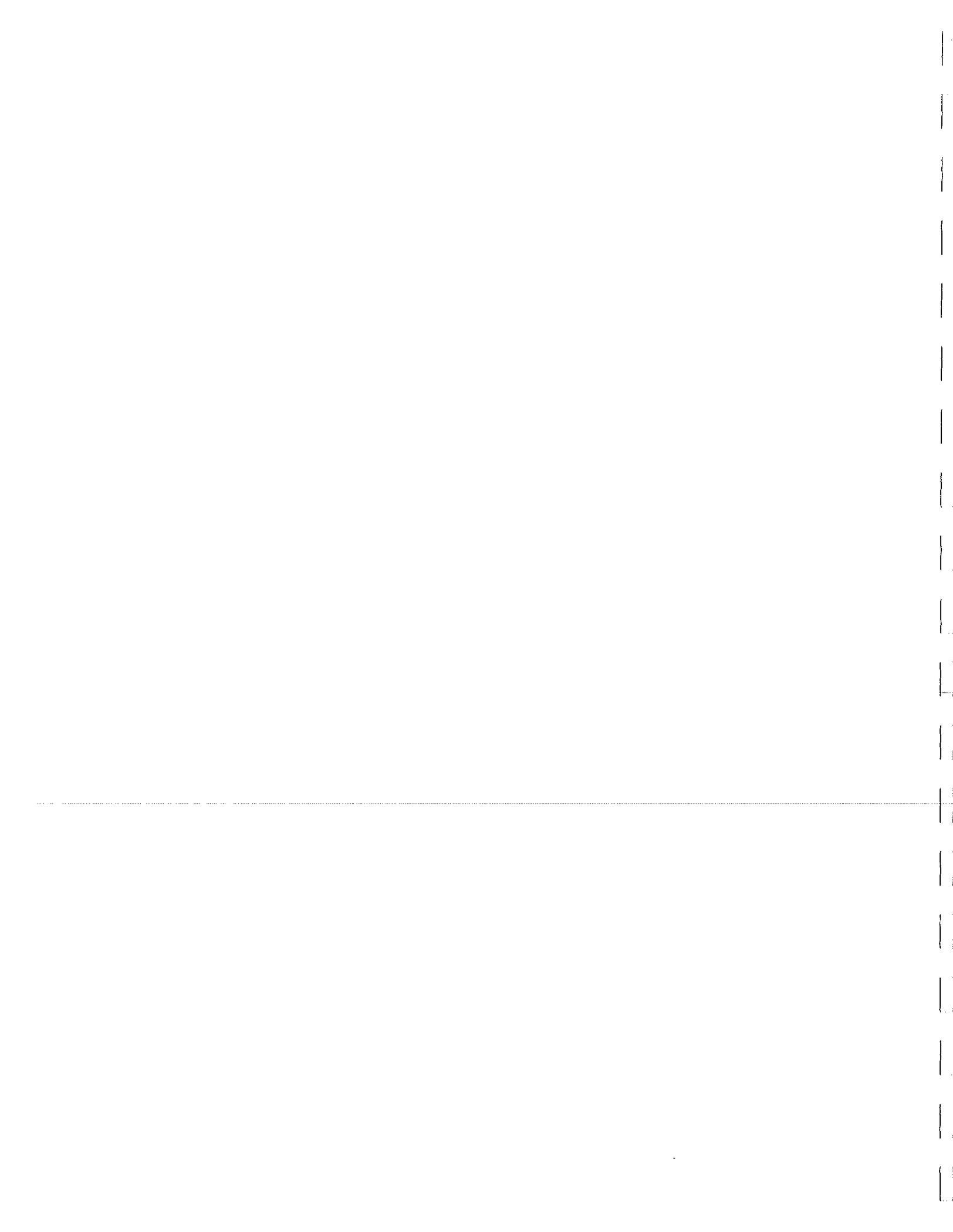
Basis of Accounting

We draw attention to the basis of accounting, which is described 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, Thornbury Township, Chester County, Cheyney, Pennsylvania, prepares its annual audit and financial report on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Thornbury Township, Chester County, Cheyney, Pennsylvania; for filing with the Department of Community and Economic Development and the County Courthouse; and is not intended to be and should not be used by anyone other than these specified parties.

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



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<b>Balance Sheet</b>					
December 31, 2014					
		<b>Governmental Funds</b>			
<b>Assets and Other Debits</b>		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
100-120	Cash and Investments	591,560	7,903	903,377	
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 591,560</b>	<b>\$ 7,903</b>	<b>\$ 903,377</b>	<b>\$ -</b>

<b>Liabilities and Other Credits</b>					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	6,925			
230	Due To Other Funds				
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
<b>Total Liabilities and Other Credits</b>		<b>\$ 6,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund and Account Group Equity</b>					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	584,635	7,903	903,377	
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 584,635</b>	<b>\$ 7,903</b>	<b>\$ 903,377</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			49,288			1,552,128
140-144	Tax Receivable						-
121-129							
145-149	Accounts Receivable (excluding taxes)						-
130	Due From Other Funds						-
131-139							
150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
<b>Total Assets and Other Debits</b>		\$ -	\$ -	\$ 49,288	\$ -	\$ -	\$ 1,552,128

<b>Liabilities and Other Credits</b>							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities			49,288			56,213
230	Due To Other Funds						-
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
<b>Total Liabilities and Other Credits</b>		\$ -	\$ -	\$ 49,288	\$ -	\$ -	\$ 56,213

<b>Fund and Account Group Equity</b>							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31	-		-			1,495,915
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,495,915

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>							\$ 1,552,128
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Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

<b>Statement of Revenues and Expenditures</b>					
December 31, 2014					
REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>					
301.00	Real Estate Taxes	307,232			
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	155,422			
310.20	Earned Income Taxes/Wage Taxes	882,701			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	34,779			
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>		\$ 1,380,134	\$ -	\$ -	\$ -

<b>Licenses and Permits</b>					
320-322	All Other Licenses and Permits				
321.80	Cable Television Franchise Fees	84,735			
<b>Total Licenses and Permits</b>		\$ 84,735	\$ -	\$ -	\$ -

<b>Fines and Forfeits</b>					
330-332	Fines and Forfeits	17,507			
<b>Total Fines and Forfeits</b>		\$ 17,507	\$ -	\$ -	\$ -

<b>Interest, Rents, and Royalties</b>					
341.00	Interest Earnings	779	16,477	445	
342.00	Rents and Royalties	106,659			
<b>Total Interest, Rents, and Royalties</b>		\$ 107,438	\$ 16,477	\$ 445	\$ -

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

DCED-CLGS-30 (11-14)  
 2014 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				307,232
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				155,422
310.20	Earned Income Taxes/Wage Taxes				882,701
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				34,779
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>		\$	\$	\$	\$ 1,380,134

Licenses and Permits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
320-322	All Other Licenses and Permits				-
321.80	Cable Television Franchise Fees				84,735
<b>Total Licenses and Permits</b>		\$	\$	\$	\$ 84,735

Fines and Forfeits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
330-332	Fines and Forfeits				17,507
<b>Total Fines and Forfeits</b>		\$	\$	\$	\$ 17,507

Interest, Rents, and Royalties		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
341.00	Interest Earnings				17,701
342.00	Rents and Royalties				106,659
<b>Total Interest, Rents, and Royalties</b>		\$	\$	\$	\$ 124,360

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

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	4,015			
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>		\$ 4,015	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	5,033			
354.00	All Other State Capital and Operating Grants		80,000		
355.01	Public Utility Realty Tax (PURTA)	1,675			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		82,394		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	4,394			
355.07	Foreign Fire Insurance Tax Distribution	33,524			
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>		\$ 45,026	\$ 162,394	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	65,858			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
<b>Total Local Governmental Units</b>		\$ 65,858	\$ -	\$ -	\$ -

\*\* New line items in 2012

DCED-CLGS-30 (11-14)  
 2014 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				4,015
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>		\$ -	\$ -	\$ -	\$ 4,015

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				5,033
354.00	All Other State Capital and Operating Grants				80,000
355.01	Public Utility Realty Tax (PURTA)				1,675
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				82,394
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				4,394
355.07	Foreign Fire Insurance Tax Distribution				33,524
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>		\$ -	\$ -	\$ -	\$ 207,420

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				65,858
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
<b>Total Local Government Units</b>		\$ -	\$ -	\$ -	\$ 65,858

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 277,293
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\*\* New line items in 2012

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	18,686			
362.00	Public Safety	63,172			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges	10,735			
364.30	Solid Waste Collection and Disposal Charge (trash)				
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	1,025			
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	3,108			
<b>Total Charges for Service</b>		<b>\$ 96,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Assessments	22,939			
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	5,000			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	252			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 28,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	6,400		73,705	
392.00	Interfund Operating Transfers**	27,871		638,324	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	2,174			
<b>Total Other Financing Sources</b>		<b>\$ 36,445</b>	<b>\$ -</b>	<b>\$ 712,029</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>	<b>\$ 1,866,075</b>	<b>\$ 178,871</b>	<b>\$ 712,474</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.

DCED-CLGS-30 (11-14)  
 2014 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				18,686
362.00	Public Safety				63,172
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges				10,735
364.30	Solid Waste Collection and Disposal Charge (trash)				-
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				1,025
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				3,108
<b>Total Charges for Service</b>		\$	\$	\$	\$ 96,726

Unclassified Operating Revenues					
383.00	Assessments				22,939
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				5,000
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				252
<b>Total Unclassified Operating Revenues</b>		\$	\$	\$	\$ 28,191

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				80,105
392.00	Interfund Operating Transfers**				666,195
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				2,174
<b>Total Other Financing Sources</b>		\$	\$	\$	\$ 748,474

<b>TOTAL REVENUES</b>	\$	\$	\$	\$	2,757,420
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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.

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>General Government</b>					
400.00	Legislative (Governing) Body	9,375			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	10,950			
403.00	Tax Collection	309			
404.00	Solicitor/Legal Services	4,539			
405.00	Secretary/Clerk				
406.00	Other General Government Administration	282,861			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	49,294			
409.00	General Government Buildings and Plant				
<b>Total General Government</b>		\$ 357,328	\$ -	\$ -	\$ -

<b>Public Safety</b>					
410.00	Police	825,690			
411.00	Fire	117,938			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	83,061			
414.00	Planning and Zoning	16,614		8,925	
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>		\$ 1,043,303	\$ -	\$ 8,925	\$ -

<b>Health and Human Services</b>					
420.00-					
425.00	Health and Human Services				

<b>Public Works - Sanitation</b>					
426.00	Recycling Collection and Disposal	2,188			
427.00	Solid Waste Collection and Disposal (trash)	656			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	10,566			
<b>Total Public Works - Sanitation</b>		\$ 13,410	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				9,375
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				10,950
403.00	Tax Collection				309
404.00	Solicitor/Legal Services				4,539
405.00	Secretary/Clerk				-
406.00	Other General Government Administration				282,861
407.00	IT-Networking Services-Data Processing				-
408.00	Engineering Services				49,294
409.00	General Government Buildings and Plant				-
<b>Total General Government</b>		\$	\$	\$	\$ 357,928

Public Safety					
410.00	Police				825,690
411.00	Fire				117,938
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				83,061
414.00	Planning and Zoning				25,539
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>		\$	\$	\$	\$ 1,052,228

Health and Human Services					
420.00-425.00	Health and Human Services				-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				2,188
427.00	Solid Waste Collection and Disposal (trash)				656
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				10,566
<b>Total Public Works - Sanitation</b>		\$	\$	\$	\$ 13,410

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Public Works - Highways and Streets</b>					
430.00	General Services - Administration				
431.00	Cleaning of Streets and Gutters	16,645			
432.00	Winter Maintenance - Snow Removal	133,490			
433.00	Traffic Control Devices	20,539			
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	4,024			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	20,465			
439.00	Highway Construction and Rebuilding Projects	35,242	82,078		
<b>Total Public Works - Highways and Streets</b>		<b>\$ 230,405</b>	<b>\$ 82,078</b>	<b>\$ -</b>	<b>\$ -</b>

<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	22,612			
449.00	Water Transport and Terminals				
<b>Total Public Works - Other Services</b>		<b>\$ 22,612</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Culture and Recreation</b>					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation	740			
454.00	Parks	116,182	200,629	2,900	
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
<b>Total Culture and Recreation</b>		<b>\$ 116,922</b>	<b>\$ 200,629</b>	<b>\$ 2,900</b>	<b>\$ -</b>

<b>Community Development</b>					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00- 469.00	All Other Community Development	31,443			
<b>Total Community Development</b>		<b>\$ 31,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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				-
431.00	Cleaning of Streets and Gutters				16,645
432.00	Winter Maintenance - Snow Removal				133,490
433.00	Traffic Control Devices				20,539
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				4,024
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				20,465
439.00	Highway Construction and Rebuilding Projects				117,320
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 312,483

<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				22,612
449.00	Water Transport and Terminals				-
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ 22,612

<b>Culture and Recreation</b>					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				740
454.00	Parks				319,711
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 320,451

<b>Community Development</b>					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-469.00	All Other Community Development				31,443
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 31,443

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)				
472.00	Debt Interest (short-term and long-term)				
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,796			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	93			
484.00	Worker Compensation Insurance				
487.00	Group Insurance and Other Benefits				
<b>Total Employer Paid Benefits and Withholding Items</b>		\$ 12,889	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	27,540			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	317			
<b>Total Unclassified Operating Expenditures</b>		\$ 317	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	854			
492.00	Interfund Operating Transfers**		666,195		
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		\$ 854	\$ 666,195	\$ -	\$ -

<b>TOTAL EXPENDITURES</b>	\$ 1,857,023	\$ 948,902	\$ 11,825	\$ -
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 9,052	\$ (770,031)	\$ 700,649	\$ -
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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)				-
472.00	Debt Interest (short-term and long-term)				-
475.00	Fiscal Agent Fees				-
<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits and Withholding Items		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				12,796
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				93
484.00	Worker Compensation Insurance				-
487.00	Group Insurance and Other Benefits				-
<b>Total Miscellaneous Expenditures</b>		\$ -	\$ -	\$ -	\$ 12,889

Insurance		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
486.00	Insurance, Casualty, and Surety				27,540

Unclassified Operating Expenditures		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				317
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ -	\$ 317

Other Financing Uses		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
491.00	Refund of Prior Year Revenues				854
492.00	Interfund Operating Transfers**				666,195
493.00	All Other Financing Uses				-
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ 667,049

<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,817,750
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ (60,330)
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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.





