
**THORNBURY TOWNSHIP,
CHESTER COUNTY**

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2015



Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
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2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Thornbury** _____ County: **Chester** _____

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

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February 10, 2016

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, 2015, 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.

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, 2015, 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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Balance Sheet					
December 31, 2015					
Governmental Funds					
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	592,367	1,011	904,614	
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				
Total Assets and Other Debits		\$ 592,367	\$ 1,011	\$ 904,614	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	5,612			
200-209					
231-239	All Other Current Liabilities				
230	Due To Other Funds				
260-269	Long-term Liabilities				
240-259	Current Portion of Long-term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 5,612	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	586,755	1,011	904,614	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 586,755	\$ 1,011	\$ 904,614	\$ -

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

Assets and Other Debits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
100-120	Cash and Investments			52,310			1,550,302
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						-
Total Assets and Other Debits		\$ -	\$ -	\$ 52,310	\$ -	\$ -	\$ 1,550,302

Liabilities and Other Credits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings						5,612
200-209							
231-239	All Other Current Liabilities			52,310			52,310
230	Due To Other Funds						-
260-269	Long-term Liabilities						-
240-259	Current Portion of Long-term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 52,310	\$ -	\$ -	\$ 57,922

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
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31	-		-			1,492,380
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,492,380

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 1,550,302
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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, 2015					
REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	313,553			
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	321,049			
310.20	Earned Income Taxes/Wage Taxes	859,907			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	51,648			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 1,546,157	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits				
321.80	Cable Television Franchise Fees	86,074			
Total Licenses and Permits		\$ 86,074	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	26,225			
Total Fines and Forfeits		\$ 26,225	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	397	13	1,237	
342.00	Rents and Royalties	129,406			
Total Interest, Rents, and Royalties		\$ 129,803	\$ 13	\$ 1,237	\$ -

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				313,553
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				321,049
310.20	Earned Income Taxes/Wage Taxes				859,907
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				51,648
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,546,157

Licenses and Permits					
320-322	All Other Licenses and Permits				-
321.80	Cable Television Franchise Fees				86,074
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 86,074

Fines and Forfeits					
330-332	Fines and Forfeits				26,225
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 26,225

Interest, Rents, and Royalties					
341.00	Interest Earnings				1,647
342.00	Rents and Royalties				129,406
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 131,053

** 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			
Federal		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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				
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	20,000			
355.01	Public Utility Realty Tax (PURTA)	1,821			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		90,746		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	7,610			
355.07	Foreign Fire Insurance Tax Distribution	32,332			
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				
Total State		\$ 62,163	\$ 90,746	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	99,470			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Government Units		\$ 99,470	\$ -	\$ -	\$ -

** New line items in 2012

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				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants				20,000
355.01	Public Utility Realty Tax (PURTA)				1,821
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				90,746
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				7,610
355.07	Foreign Fire Insurance Tax Distribution				32,332
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				-
Total State		\$ -	\$ -	\$ -	\$ 152,909

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				99,470
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Government Units		\$ -	\$ -	\$ -	\$ 99,470

TOTAL INTERGOVERNMENTAL REVENUES	\$ 252,379
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** New line items in 2012

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges For Service					
361.00	General Government	50,996			
362.00	Public Safety	34,119			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	866			
364.10	Wastewater/Sewage Charges	12,930			
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	1,148			
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				
Total Charges for Service		\$ 100,059	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	22,947			
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	15,971			
Total Unclassified Operating Revenues		\$ 38,918	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**	26,948			
393.00	Proceeds of General Long-term Debt				
394.00	Proceeds of Short-term Debt				
395.00	Refunds of Prior Year Expenditures				
Total Other Financing Sources		\$ 26,948	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 2,115,817	\$ 90,759	\$ 1,237	\$ -
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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.

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Charges For Service					
361.00	General Government				50,996
362.00	Public Safety				34,119
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				866
364.10	Wastewater/Sewage Charges				12,930
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				1,148
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				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 100,059

Unclassified Operating Revenues					
383.00	Assessments				22,947
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				15,971
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 38,918

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				26,948
393.00	Proceeds of General Long-term Debt				-
394.00	Proceeds of Short-term Debt				-
395.00	Refunds of Prior Year Expenditures				-
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 26,948

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,207,813
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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
General Government					
400.00	Legislative (Governing) Body	9,375			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	15,881			
403.00	Tax Collection				
404.00	Solicitor/Legal Services	11,551			
405.00	Secretary/Clerk				
406.00	Other General Government Administration	180,403	28		
407.00	IT-Networking Services-Data Processing	3,978			
408.00	Engineering Services	74,834			
409.00	General Government Buildings and Plant	49,777			
Total General Government		\$ 345,799	\$ 28	\$ -	\$ -

Public Safety					
410.00	Police	816,839			
411.00	Fire	115,902			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	38,642			
414.00	Planning and Zoning	4,340			
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				
Total Public Safety		\$ 975,723	\$ -	\$ -	\$ -

Health and Human Services					
420.00-	Health and Human Services				
425.00					

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	750			
427.00	Solid Waste Collection and Disposal (trash)	736			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	19,120			
Total Public Works - Sanitation		\$ 20,606	\$ -	\$ -	\$ -

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				15,881
403.00	Tax Collection				-
404.00	Solicitor/Legal Services				11,551
405.00	Secretary/Clerk				-
406.00	Other General Government Administration				180,431
407.00	IT-Networking Services-Data Processing				3,978
408.00	Engineering Services				74,834
409.00	General Government Buildings and Plant				49,777
Total General Government		\$ -	\$ -	\$ -	\$ 345,827

Public Safety					
410.00	Police				816,839
411.00	Fire				115,902
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				38,642
414.00	Planning and Zoning				4,340
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				-
Total Public Safety		\$ -	\$ -	\$ -	\$ 975,723

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

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				750
427.00	Solid Waste Collection and Disposal (trash)				736
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				19,120
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 20,606

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services - Administration				
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	138,501			
433.00	Traffic Control Devices	26,899			
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	49,750			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges	42,676			
439.00	Highway Construction and Rebuilding Projects	116,441	90,746		
Total Public Works - Highways and Streets		\$ 374,267	\$ 90,746	\$ -	\$ -

Public Works - Other Services					
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	525			
447.00	Transit System				
448.00	Water System	22,832			
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 23,357	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	245,938			
455.00	Shade Trees				
456.00	Libraries	3,230			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	2,000			
Total Culture and Recreation		\$ 251,168	\$ -	\$ -	\$ -

Community Development					
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	36,901			
Total Community Development		\$ 36,901	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Public Works - Highways and Streets					
430.00	General Services - Administration				-
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				138,501
433.00	Traffic Control Devices				26,899
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				49,750
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				42,676
439.00	Highway Construction and Rebuilding Projects				207,187
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 465,013

Public Works - Other Services					
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				525
447.00	Transit System				-
448.00	Water System				22,832
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 23,357

Culture and Recreation					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				245,938
455.00	Shade Trees				-
456.00	Libraries				3,230
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				2,000
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 251,168

Community Development					
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				36,901
Total Community Development		\$ -	\$ -	\$ -	\$ 36,901

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)				
472.00	Debt Interest (short-term and long-term)				
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,791			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	11,418			
484.00	Worker Compensation Insurance				
487.00	Group Insurance and Other Benefits				
Total Employer Paid Benefits and Withholding Items		\$ 26,209	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	39,521			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***		75		
Total Unclassified Operating Expenditures		\$ -	\$ 75	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**	20,146	6,802		
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 20,146	\$ 6,802	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,113,697	\$ 97,651	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,120	\$ (6,892)	\$ 1,237	\$ -
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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
Debt Service					
471.00	Debt Principal (short-term and long-term)				-
472.00	Debt Interest (short-term and long-term)				-
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits and Withholding Items		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				14,791
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				11,418
484.00	Worker Compensation Insurance				-
487.00	Group Insurance and Other Benefits				-
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 26,209

Insurance		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
486.00	Insurance, Casualty, and Surety				39,521

Unclassified Operating Expenditures		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				75
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 75

Other Financing Uses		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				26,948
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 26,948

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,211,348
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ (3,535)
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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.

