
BETHEL TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2015



Department of Community & Economic Development
Governor's Center for Local Government Services
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2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Bethel** _____ County: **Delaware** _____

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

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March 8, 2016

To the Board of Supervisors
Bethel Township
Garnet Valley, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Bethel Township, Garnet Valley, 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
Bethel Township

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 Bethel Township, Garnet Valley, 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, Bethel Township, Garnet Valley, 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 this matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Bethel Township, Garnet Valley, Pennsylvania; for filing with the Department of Community and Economic Development, the County Courthouse, and Delaware Valley Regional Finance Authority; 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		<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	916,966	301,392		
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		\$ 916,966	\$ 301,392	\$ -	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	126			
200-209					
231-239	All Other Current Liabilities	340	10		
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		\$ 466	\$ 10	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	916,500	301,382		
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 916,500	\$ 301,382	\$ -	\$ -

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	294,375		79,956			1,592,689
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		\$ 294,375	\$ -	\$ 79,956	\$ -	\$ -	\$ 1,592,689

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						126
200-209							
231-239	All Other Current Liabilities			79,956			80,306
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		\$ -	\$ -	\$ 79,956	\$ -	\$ -	\$ 80,432

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	294,375					1,512,257
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 294,375	\$ -	\$ -	\$ -	\$ -	\$ 1,512,257

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 1,592,689
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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			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	1,193,773	122,187		
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	351,418			
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)				
Total Taxes		\$ 1,545,191	\$ 122,187	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	193			
321.80	Cable Television Franchise Fees	218,202			
Total Licenses and Permits		\$ 218,395	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	12,241			
Total Fines and Forfeits		\$ 12,241	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	1,589	345		
342.00	Rents and Royalties	7,824			
Total Interest, Rents, and Royalties		\$ 9,413	\$ 345	\$ -	\$ -

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

2015 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				1,315,960
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				351,418
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)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,667,378

Licenses and Permits					
320-322	All Other Licenses and Permits				193
321.80	Cable Television Franchise Fees				218,202
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 218,395

Fines and Forfeits					
330-332	Fines and Forfeits				12,241
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 12,241

Interest, Rents, and Royalties					
341.00	Interest Earnings	424			2,358
342.00	Rents and Royalties				7,824
Total Interest, Rents, and Royalties		\$ 424	\$ -	\$ -	\$ 10,182

** 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		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,904			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		200,288		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	73,329			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements	2,700			
356.00	State Payments in Lieu of Taxes				
Total State		\$ 77,933	\$ 200,288	\$ -	\$ -

Local Governmental Units		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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				
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

** 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				-
355.01	Public Utility Realty Tax (PURTA)				1,904
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				200,288
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				-
355.07	Foreign Fire Insurance Tax Distribution				73,329
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				2,700
356.00	State Payments in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 278,221

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				-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 278,221
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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	33,719			
362.00	Public Safety	278,049			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges				
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	9,765			
366.00	Human Services				
367.00	Culture and Recreation	15,029			
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		\$ 336,562	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	1,500			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	20,580	116		
Total Unclassified Operating Revenues		\$ 22,080	\$ 116	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**		57,183		
393.00	Proceeds of General Long-term Debt				
394.00	Proceeds of Short-term Debt				
395.00	Refunds of Prior Year Expenditures	50			
Total Other Financing Sources		\$ 50	\$ 57,183	\$ -	\$ -

TOTAL REVENUES	\$ 2,221,865	\$ 380,119	\$ -	\$ -
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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
361.00	General Government	510			34,229
362.00	Public Safety				278,049
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)	446,713			446,713
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				-
365.00	Health				9,765
366.00	Human Services				-
367.00	Culture and Recreation				15,029
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		\$ 447,223	\$ -	\$ -	\$ 783,785

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				1,500
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				20,696
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 22,196

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				57,183
393.00	Proceeds of General Long-term Debt				-
394.00	Proceeds of Short-term Debt				-
395.00	Refunds of Prior Year Expenditures				50
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 57,233

TOTAL REVENUES	\$ 447,647	\$ -	\$ -	\$ 3,049,631
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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	61,601	111		
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	87,085			
403.00	Tax Collection	55,569			
404.00	Solicitor/Legal Services	53,021			
405.00	Secretary/Clerk	70,567			
406.00	Other General Government Administration	50,267			
407.00	IT - Networking Services - Data Processing	96,375			
408.00	Engineering Services	89,447	5,000		
409.00	General Government Buildings and Plant	89,351			
Total General Government		\$ 653,283	\$ 5,111	\$ -	\$ -

Public Safety					
410.00	Police	512,510			
411.00	Fire	185,747	23,166		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	129,173			
414.00	Planning and Zoning	29,360			
415.00	Emergency Management and Communications	77,990			
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		\$ 934,780	\$ 23,166	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services	7,506			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				61,712
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				87,085
403.00	Tax Collection				55,569
404.00	Solicitor/Legal Services	1,293			54,314
405.00	Secretary/Clerk				70,567
406.00	Other General Government Administration				50,267
407.00	IT - Networking Services - Data Processing				96,375
408.00	Engineering Services				94,447
409.00	General Government Buildings and Plant				89,351
Total General Government		\$ 1,293	\$ -	\$ -	\$ 659,687

Public Safety					
410.00	Police				512,510
411.00	Fire				208,913
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				129,173
414.00	Planning and Zoning				29,360
415.00	Emergency Management and Communications				77,990
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		\$ -	\$ -	\$ -	\$ 957,946

Health and Human Services					
420.00-425.00	Health and Human Services				7,506

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	81,532			81,532
427.00	Solid Waste Collection and Disposal (trash)	318,588			318,588
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ 400,120	\$ -	\$ -	\$ 400,120

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	100,275			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		43,924		
433.00	Traffic Control Devices		10,978		
434.00	Street Lighting		4,075		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	8,682	18,212		
438.00	Maintenance and Repairs of Roads and Bridges	7,639	8,263		
439.00	Highway Construction and Rebuilding Projects	306,165	50,000		
Total Public Works - Highways and Streets		\$ 422,761	\$ 135,452	\$ -	\$ -

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				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	55,825			
455.00	Shade Trees				
456.00	Libraries		34,000		
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	3,000			
Total Culture and Recreation		\$ 58,825	\$ 34,000	\$ -	\$ -

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				
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways and Streets					
430.00	General Services - Administration				100,275
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				43,924
433.00	Traffic Control Devices				10,978
434.00	Street Lighting				4,075
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				26,894
438.00	Maintenance and Repairs of Roads and Bridges				15,902
439.00	Highway Construction and Rebuilding Projects				356,165
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 558,213

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				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				55,825
455.00	Shade Trees				-
456.00	Libraries				34,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				3,000
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 92,825

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				-
Total Community Development		\$ -	\$ -	\$ -	\$ -

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)	162,304	31,000		
472.00	Debt Interest (short-term and long-term)	8,055	2,100		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 170,359	\$ 33,100	\$ -	\$ -

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	37,152			
487.00	Group Insurance and Other Benefits				
Total Employer Paid Benefits and Withholding Items		\$ 37,152	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	77,040			

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues	46	5		
492.00	Interfund Operating Transfers**	57,183			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 57,229	\$ 5	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,418,935	\$ 230,834	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (197,070)	\$ 149,285	\$ -	\$ -
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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)				193,304
472.00	Debt Interest (short-term and long-term)				10,155
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 203,459

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				37,152
487.00	Group Insurance and Other Benefits				-
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 37,152

Insurance					
486.00	Insurance, Casualty, and Surety				77,040

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues				51
492.00	Interfund Operating Transfers**				57,183
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 57,234

TOTAL EXPENDITURES	\$ 401,413	\$ -	\$ -	\$ -	\$ 3,051,182
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 46,234	\$ -	\$ -	\$ -	\$ (1,551)
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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.

