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**HONEY BROOK TOWNSHIP**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2018**

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# 2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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

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

Township of: **Honey Brook** County: **Chester**

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

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## INDEPENDENT AUDITOR'S REPORT

March 19, 2019

To the Board of Supervisors  
Honey Brook Township  
Honey Brook, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Honey Brook Township, Honey Brook, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2018, 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 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.

To the Board of Supervisors  
Honey Brook Township

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 Honey Brook Township, Honey Brook, Pennsylvania, on the basis of the financial reporting provisions of the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 Honey Brook Township, Honey Brook, Pennsylvania, as of December 31, 2018, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of each of the fund types of Honey Brook Township, Honey Brook, Pennsylvania, as of December 31, 2018, 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 demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. As permitted by the DCED, Honey Brook Township, Honey Brook, Pennsylvania, prepares its financial statements 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.

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

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<b>Balance Sheet</b>					
<b>December 31, 2018</b>					
		<b>Governmental Funds</b>			
<b>Assets and Other Debits</b>		<b>General Fund</b>	<b>Special Revenue (Including State Liquid Fuels)</b>	<b>Capital Projects</b>	<b>Debt Service</b>
100-120	Cash and Investments	2,410,106	2,046,767	801,826	
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>\$ 2,410,106</b>	<b>\$ 2,046,767</b>	<b>\$ 801,826</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				
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>\$ -</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	2,410,106	2,046,767	801,826	
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 2,410,106</b>	<b>\$ 2,046,767</b>	<b>\$ 801,826</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			508,005			5,766,704
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>		\$ -	\$ -	\$ 508,005	\$ -	\$ -	\$ 5,766,704

<b>Liabilities and Other Credits</b>							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			508,005			508,005
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>		\$ -	\$ -	\$ 508,005	\$ -	\$ -	\$ 508,005

<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						5,258,699
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,258,699

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	\$ 5,766,704
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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, 2018					
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	353,665			
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	128,276			
310.20	Earned Income Taxes/Wage Taxes	904,252	893,337		
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>		<b>\$ 1,386,193</b>	<b>\$ 893,337</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Licenses and Permits</b>					
320-322	All Other Licenses and Permits	5,495			
321.80	Cable Television Franchise Fees	46,486			
<b>Total Licenses and Permits</b>		<b>\$ 51,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fines and Forfeits</b>					
330-332	Fines and Forfeits	4,769			
<b>Total Fines and Forfeits</b>		<b>\$ 4,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Interest, Rents, and Royalties</b>					
341.00	Interest Earnings	55,131	37,945	15,929	
342.00	Rents and Royalties				
<b>Total Interest, Rents, and Royalties</b>		<b>\$ 55,131</b>	<b>\$ 37,945</b>	<b>\$ 15,929</b>	<b>\$ -</b>

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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>Taxes</b>					
301.00	Real Estate Taxes				353,665
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				128,276
310.20	Earned Income Taxes/Wage Taxes				1,797,589
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>		\$ -	\$ -	\$ -	\$ 2,279,530

Licenses and Permits					
320-322	All Other Licenses and Permits				5,495
321.80	Cable Television Franchise Fees				46,486
<b>Total Licenses and Permits</b>		\$ -	\$ -	\$ -	\$ 51,981

Fines and Forfeits					
330-332	Fines and Forfeits				4,769
<b>Total Fines and Forfeits</b>		\$ -	\$ -	\$ -	\$ 4,769

Interest, Rents, and Royalties					
341.00	Interest Earnings				109,005
342.00	Rents and Royalties				-
<b>Total Interest, Rents, and Royalties</b>		\$ -	\$ -	\$ -	\$ 109,005

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

2018 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	25,912			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	2,281			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		322,330		
355.04	Alcoholic Beverage Licenses	400			
355.05	General Municipal Pension System State Aid	18,738			
355.07	Foreign Fire Insurance Tax Distribution	44,234			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements	15,000			
356.00	State Payments in Lieu of Taxes				
<b>Total State</b>		\$ 106,565	\$ 322,330	\$ -	\$ -

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				
<b>Total Local Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

2018 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				25,912
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				2,281
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				322,330
355.04	Alcoholic Beverage Licenses				400
355.05	General Municipal Pension System State Aid				18,738
355.07	Foreign Fire Insurance Tax Distribution				44,234
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				15,000
356.00	State Payments in Lieu of Taxes				-
<b>Total State</b>		\$ -	\$ -	\$ -	\$ 428,895

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				-
<b>Total Local Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 428,895
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2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Charges for Service</b>					
361.00	General Government	49,473			
362.00	Public Safety	72,800			
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	196,394			
364.00	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	5,160			
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>		\$ 323,827	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	28,742			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	4,386			
<b>Total Unclassified Operating Revenues</b>		\$ 33,128	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition			13,700	
392.00	Interfund Operating Transfers**			117,100	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	1,783			
<b>Total Other Financing Sources</b>		\$ 1,783	\$ -	\$ 130,800	\$ -

<b>TOTAL REVENUES</b>	\$ 1,963,377	\$ 1,253,612	\$ 146,729	\$ -
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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.

2018 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				49,473
362.00	Public Safety				72,800
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				196,394
364.00	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				5,160
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>		\$ -	\$ -	\$ -	\$ 323,827

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				28,742
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				4,386
<b>Total Unclassified Operating Revenues</b>		\$ -	\$ -	\$ -	\$ 33,128

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				13,700
392.00	Interfund Operating Transfers**				117,100
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				1,783
<b>Total Other Financing Sources</b>		\$ -	\$ -	\$ -	\$ 132,583

<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,363,718
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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 Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	56,564			
401.00	Executive (Manager or Mayor)	81,780			
402.00	Auditing Services/Financial Administration				
403.00	Tax Collection				
404.00	Solicitor/Legal Services	68,315			
405.00	Secretary/Clerk	96,444			
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing	7,409			
408.00	Engineering Services	145,949		66,249	
409.00	General Government Buildings and Plant	25,953		1,958	
<b>Total General Government</b>		<b>\$ 482,414</b>	<b>\$ -</b>	<b>\$ 68,207</b>	<b>\$ -</b>

Public Safety					
410.00	Police				
411.00	Fire	201,962			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	74,300			
414.00	Planning and Zoning	45,164			
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>		<b>\$ 321,426</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Health and Human Services					
420.00-425.00	Health and Human Services	7,100			

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				
<b>Total Public Works - Sanitation</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

2018 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				56,564
401.00	Executive (Manager or Mayor)				81,780
402.00	Auditing Services/Financial Administration				-
403.00	Tax Collection				-
404.00	Solicitor/Legal Services				68,315
405.00	Secretary/Clerk				96,444
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				7,409
408.00	Engineering Services				212,198
409.00	General Government Buildings and Plant				27,911
<b>Total General Government</b>		\$ -	\$ -	\$ -	\$ 550,621

Public Safety					
410.00	Police				-
411.00	Fire				201,962
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				74,300
414.00	Planning and Zoning				45,164
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>		\$ -	\$ -	\$ -	\$ 321,426

Health and Human Services					
420.00-425.00	Health and Human Services				7,100

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				-
<b>Total Public Works - Sanitation</b>		\$ -	\$ -	\$ -	\$ -

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	398,498			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	25,930	54,496		
433.00	Traffic Control Devices	7,684	17,993		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains			676	
437.00	Repairs of Tools and Machinery	35,020	51,432	17,387	
438.00	Maintenance and Repairs of Roads and Bridges	6,511			
439.00	Highway Construction and Rebuilding Projects		331,755	80,153	
<b>Total Public Works - Highways and Streets</b>		<b>\$ 473,643</b>	<b>\$ 455,676</b>	<b>\$ 98,216</b>	<b>\$ -</b>

<b>Public Works - Other Services</b>					
440.00	Airports				
441.00	Cemeteries	660			
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>\$ 660</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				
454.00	Parks	21,416			
455.00	Shade Trees				
456.00	Libraries	20,000			
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>\$ 41,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Community Development</b>					
461.00	Conservation of Natural Resources		320,469		
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
<b>Total Community Development</b>		<b>\$ -</b>	<b>\$ 320,469</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				398,498
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				80,426
433.00	Traffic Control Devices				25,677
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				676
437.00	Repairs of Tools and Machinery				103,839
438.00	Maintenance and Repairs of Roads and Bridges				6,511
439.00	Highway Construction and Rebuilding Projects				411,908
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 1,027,535

<b>Public Works - Other Services</b>					
440.00	Airports				-
441.00	Cemeteries				660
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>		\$ -	\$ -	\$ -	\$ 660

<b>Culture and Recreation</b>					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				21,416
455.00	Shade Trees				-
456.00	Libraries				20,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 41,416

<b>Community Development</b>					
461.00	Conservation of Natural Resources				320,469
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-469.00	All Other Community Development				-
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 320,469

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)	160,000			
472.00	Debt Interest (short-term and long-term)	95,486			
475.00	Fiscal Agent Fees	2,156			
<b>Total Debt Service</b>		\$ 257,642	\$ -	\$ -	\$ -

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	2,262			
487.00	Group Insurance and Other Benefits				
<b>Total Employer Paid Benefits and Withholding Items</b>		\$ 2,262	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	44,425			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***		5,223		
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ 5,223	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	1,100			
492.00	Interfund Operating Transfers**	117,100			
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		\$ 118,200	\$ -	\$ -	\$ -

<b>TOTAL EXPENDITURES</b>	\$ 1,749,188	\$ 781,368	\$ 166,423	\$ -
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 214,189	\$ 472,244	\$ (19,694)	\$ -
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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)				160,000
472.00	Debt Interest (short-term and long-term)				95,486
475.00	Fiscal Agent Fees				2,156
<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ 257,642

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				2,262
487.00	Group Insurance and Other Benefits				-
<b>Total Employer Paid Benefits and Withholding Items</b>		\$ -	\$ -	\$ -	\$ 2,262

Insurance					
486.00	Insurance, Casualty, and Surety				44,425

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				5,223
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ -	\$ 5,223

Other Financing Uses					
491.00	Refund of Prior Year Revenues				1,100
492.00	Interfund Operating Transfers**				117,100
493.00	All Other Financing Uses				-
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ 118,200

<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,696,979
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ 666,739
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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.



