
SCHUYLKILL TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2017



2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: Schuylkill County: Chester

Municipality of: _____ County: _____

INDEPENDENT AUDITOR'S REPORT

T 302.478.8940
F 302.468.4001
www.btcpa.com

February 26, 2018

To the Board of Supervisors
Schuylkill Township
Phoenixville, Pennsylvania

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Schuylkill Township's management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania as described in the seventh paragraph of this report. 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
Schuylkill Township

Opinion

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 Schuylkill Township, Phoenixville, Pennsylvania, as of December 31, 2017, and the revenues it received and the expenditures it paid for the year then ended, on the basis of accounting described in the second paragraph of this report.

Basis of Accounting

We draw attention to the basis of accounting, which is referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions of the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED, which practices differ from accounting principles generally accepted in the United States of America. As permitted by the DCED, Schuylkill Township, Phoenixville, 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. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. 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 management, the Board of Supervisors, and others within Schuylkill Township, Phoenixville, Pennsylvania, and for filing with the Department of Community and Economic Development and the County Courthouse. Accordingly, this communication is not suitable for any other purpose.

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

THIS PAGE INTENTIONALLY LEFT BLANK.

Balance Sheet					
December 31, 2017					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	4,160,051	4,135,005	2,384,698	
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due from Other Funds	25,304			
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 4,185,355	\$ 4,135,005	\$ 2,384,698	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities				
230	Due to Other Funds			25,304	
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ -	\$ -	\$ 25,304	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	4,185,355	4,135,005	2,359,394	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 4,185,355	\$ 4,135,005	\$ 2,359,394	\$ -

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
Assets and Other Debits							
100-120	Cash and Investments			9,318,337			19,998,091
140-144	Tax Receivable						-
121-129 145-149	Accounts Receivable (excluding taxes)						-
130	Due from Other Funds						25,304
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 9,318,337	\$ -	\$ -	\$ 20,023,395

Liabilities and Other Credits								
210-229	Payroll Taxes and Other Payroll Withholdings							-
200-209 231-239	All Other Current Liabilities							-
230	Due to Other Funds							25,304
260-269	Long-Term Liabilities							-
240-259	Current Portion of Long-Term Debt and Other Credits							-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,304

Fund and Account Group Equity								
281-284	Contributed Capital							-
290	Investment in General Fixed Assets							-
270-289	Fund Balance / Retained Earnings on 12/31			9,318,337				19,998,091
291-299	Other Equity							-
Total Fund and Account Group Equity		\$ -	\$ -	\$ 9,318,337	\$ -	\$ -	\$ -	\$ 19,998,091

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 20,023,395
------------------------------------------------------------	---------------

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

Statement of Revenues and Expenditures					
December 31, 2017					
REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	1,939,382			
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	279,413			
310.20	Earned Income Taxes/Wage Taxes	2,403,667	1,131,446		
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	135,339			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 4,757,801	\$ 1,131,446	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	44,967			
321.80	Cable Television Franchise Fees	201,733			
Total Licenses and Permits		\$ 246,700	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	30,871			
Total Fines and Forfeits		\$ 30,871	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	8,894	20,906	10,250	
342.00	Rents and Royalties				
Total Interest, Rents, and Royalties		\$ 8,894	\$ 20,906	\$ 10,250	\$ -

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

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				1,939,382
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				279,413
310.20	Earned Income Taxes/Wage Taxes				3,535,113
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				135,339
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 5,889,247

Licenses and Permits					
320-322	All Other Licenses and Permits				44,967
321.80	Cable Television Franchise Fees				201,733
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 246,700

Fines and Forfeits					
330-332	Fines and Forfeits				30,871
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 30,871

Interest, Rents, and Royalties					
341.00	Interest Earnings			1,323,089	1,363,139
342.00	Rents and Royalties				-
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ 1,323,089	\$ 1,363,139

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

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Federal					
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	3,000			
355.01	Public Utility Realty Tax (PURTA)	6,147			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		287,738		
355.04	Alcoholic Beverage Licenses	1,000			
355.05	General Municipal Pension System State Aid	146,824			
355.07	Foreign Fire Insurance Tax Distribution	74,126			
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		\$ 231,097	\$ 287,738	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants		400,000		
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	6,107			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ 6,107	\$ 400,000	\$ -	\$ -

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

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				-
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
352.01	National Forest				-
352.00	All Other Federal Shared Revenue and Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
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				3,000
355.01	Public Utility Realty Tax (PURTA)				6,147
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				287,738
355.04	Alcoholic Beverage Licenses				1,000
355.05	General Municipal Pension System State Aid				146,824
355.07	Foreign Fire Insurance Tax Distribution				74,126
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		\$ -	\$ -	\$ -	\$ 518,835

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				400,000
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				6,107
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 406,107

TOTAL INTERGOVERNMENTAL REVENUES	\$ 924,942
-----------------------------------------	------------

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

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	260,629			
362.00	Public Safety	166,022			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	276			
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)	1,334			
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00	All Other Charges for Sanitation Services	34			
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation				
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		\$ 428,295	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors			79,757	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	14,988	185		
Total Unclassified Operating Revenues		\$ 14,988	\$ 185	\$ 79,757	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**		45	970,000	
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		\$ -	\$ 45	\$ 970,000	\$ -

TOTAL REVENUES	\$ 5,724,753	\$ 1,840,320	\$ 1,060,007	\$ -
-----------------------	--------------	--------------	--------------	------

**The total of line 392.00 must match the total of line 492.00

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

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				260,629
362.00	Public Safety				166,022
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				276
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				1,334
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				34
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				-
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		\$ -	\$ -	\$ -	\$ 428,295

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				79,757
388.00	Fiduciary Fund Pension Contributions			388,445	388,445
389.00	All Other Unclassified Operating Revenues***				15,173
Total Unclassified Operating Revenues		\$ -	\$ -	\$ 388,445	\$ 483,375

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				970,045
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		\$ -	\$ -	\$ -	\$ 970,045

TOTAL REVENUES	\$ -	\$ -	\$ 1,711,534	\$ 10,336,614
-----------------------	------	------	--------------	---------------

**The total of line 392.00 must match the total of line 492.00

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

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

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	95,300	72,864		
401.00	Executive (Manager or Mayor)	89,240			
402.00	Auditing Services/Financial Administration	7,800			
403.00	Tax Collection	69,947	15,111		
404.00	Solicitor/Legal Services	194,274	7,784		
405.00	Secretary/Clerk	106,730			
406.00	Other General Government Administration	111,624			
407.00	IT - Networking Services - Data Processing				
408.00	Engineering Services	316,097			
409.00	General Government Buildings and Plant	47,901		66,193	
Total General Government		\$ 1,038,913	\$ 95,759	\$ 66,193	\$ -

Public Safety					
410.00	Police	1,677,796			
411.00	Fire	236,290			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	95,819			
414.00	Planning and Zoning				
415.00	Emergency Management and Communications	4,009			
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		\$ 2,013,914	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	2,228			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	3,519			
427.00	Solid Waste Collection and Disposal (trash)	16,041			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ 19,560	\$ -	\$ -	\$ -

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				168,164
401.00	Executive (Manager or Mayor)				89,240
402.00	Auditing Services/Financial Administration				7,800
403.00	Tax Collection				85,058
404.00	Solicitor/Legal Services				202,058
405.00	Secretary/Clerk				106,730
406.00	Other General Government Administration				111,624
407.00	IT - Networking Services - Data Processing				-
408.00	Engineering Services				316,097
409.00	General Government Buildings and Plant				114,094
Total General Government		\$ -	\$ -	\$ -	\$ 1,200,865

Public Safety					
410.00	Police				1,677,796
411.00	Fire				236,290
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				95,819
414.00	Planning and Zoning				-
415.00	Emergency Management and Communications				4,009
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		\$ -	\$ -	\$ -	\$ 2,013,914

Health and Human Services					
420.00-425.00	Health and Human Services				2,228

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				3,519
427.00	Solid Waste Collection and Disposal (trash)				16,041
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 19,560

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	338,179		45,288	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	9,037	53,360		
433.00	Traffic Control Devices	69,836			
434.00	Street Lighting	5,207			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges	50,559		148,491	
439.00	Highway Construction and Rebuilding Projects	110,888	218,032	301,281	
Total Public Works - Highways and Streets		\$ 583,706	\$ 271,392	\$ 495,060	\$ -

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	92,087			
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 92,087	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	266			
455.00	Shade Trees				
456.00	Libraries	1,500			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	34,092			
Total Culture and Recreation		\$ 35,858	\$ -	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	2,610	2,224,857		
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		\$ 2,610	\$ 2,224,857	\$ -	\$ -

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				383,467
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				62,397
433.00	Traffic Control Devices				69,836
434.00	Street Lighting				5,207
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				199,050
439.00	Highway Construction and Rebuilding Projects				630,201
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 1,350,158

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				92,087
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 92,087

Culture and Recreation					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				266
455.00	Shade Trees				-
456.00	Libraries				1,500
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				34,092
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 35,858

Community Development					
461.00	Conservation of Natural Resources				2,227,467
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		\$ -	\$ -	\$ -	\$ 2,227,467

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)	10,929		48,839	
472.00	Debt Interest (short-term and long-term)	1,268		2,759	
475.00	Fiscal Agent Fees	723	20		
Total Debt Service		\$ 12,920	\$ 20	\$ 51,598	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	150,908			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	290,527			
484.00	Worker Compensation Insurance	40,050			
487.00	Group Insurance and Other Benefits	460,643			
Total Employer Paid Benefits and Withholding Items		\$ 942,128	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	85,383			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	804			
Total Unclassified Operating Expenditures		\$ 804	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**	970,045			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 970,045	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 5,800,156	\$ 2,592,028	\$ 612,851	\$ -
---------------------------	--------------	--------------	------------	------

EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (75,403)	\$ (751,708)	\$ 447,156	\$ -
-----------------------------------------------------------------	-------------	--------------	------------	------

** 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.

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

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)				59,768
472.00	Debt Interest (short-term and long-term)				4,027
475.00	Fiscal Agent Fees			37,282	38,025
Total Debt Service		\$ -	\$ -	\$ 37,282	\$ 101,820

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				150,908
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				290,527
484.00	Worker Compensation Insurance				40,050
487.00	Group Insurance and Other Benefits				460,643
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 942,128

Insurance					
486.00	Insurance, Casualty, and Surety				85,383

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			169,921	169,921
489.00	All Other Unclassified Expenditures***				804
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 169,921	\$ 170,725

Other Financing Uses					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				970,045
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 970,045

TOTAL EXPENDITURES	\$ -	\$ -	\$ 207,203	\$ 9,212,238
---------------------------	------	------	------------	--------------

EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 1,504,331	\$ 1,124,376
-----------------------------------------------------------------	------	------	--------------	--------------

** 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.

