



**WEST VINCENT TOWNSHIP**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2019**

---



# 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

---

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

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

Township of: West Vincent County: Chester

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

---



## INDEPENDENT AUDITOR'S REPORT

May 19, 2020

To the Board of Supervisors  
West Vincent Township  
Chester Springs, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of West Vincent Township, Chester Springs, Pennsylvania, as of December 31, 2019, which comprise the balance sheet for each fund type as of December 31, 2019, 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 accounting practices prescribed or permitted by 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

To the Board of Supervisors  
West Vincent Township

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.

#### 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 West Vincent Township, Chester Springs, Pennsylvania, as of December 31, 2019, 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, 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 to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which practices differ from accounting principles generally accepted in the United States of America. As permitted by the DCED, West Vincent Township, Chester Springs, 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.

#### Purpose of This Report

This report is intended solely for the information and use of management, the Board of Supervisors, and others within West Vincent Township, 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.**

<b>Balance Sheet</b>					
<b>December 31, 2019</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	2,100,525	1,741,511	6,192,186	-
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>\$ 2,100,525</b>	<b>\$ 1,741,511</b>	<b>\$ 6,192,186</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	2,100,525	1,741,511	6,192,186	-
291-299	Other Equity	-	-	-	-
<b>Total Fund and Account Group Equity</b>		<b>\$ 2,100,525</b>	<b>\$ 1,741,511</b>	<b>\$ 6,192,186</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
100-120	Cash and Investments	53,282	-	330,262	-	-	10,417,766
140-144	Tax Receivable	-	-	-	-	-	-
121-129	Accounts Receivable (excluding taxes)	-	-	-	-	-	-
145-149		-	-	-	-	-	-
130	Due From Other Funds	-	-	-	-	-	-
131-139	Other Current Assets	-	-	-	-	-	-
150-159		-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	-	-	-
180-189	Other Debits	-	-	-	-	-	-
<b>Total Assets and Other Debits</b>		<b>\$ 53,282</b>	<b>\$ -</b>	<b>\$ 330,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,417,766</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	-
200-209	All Other Current Liabilities	-	-	330,262	-	-	330,262
231-239		-	-	-	-	-	-
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>\$ 330,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,262</b>

Fund and Account Group Equity							
281-284	Contributed Capital	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	53,282	-	-	-	-	10,087,504
291-299	Other Equity	-	-	-	-	-	-
<b>Total Fund and Account Group Equity</b>		<b>\$ 53,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,087,504</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 10,417,766</b>
--	----------------------

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, 2019**

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>					
301.00	Real Estate Taxes	1,246,882	-	-	-
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	409,197	-	-	-
310.20	Earned Income Taxes/Wage Taxes	1,829,799	906,841	-	-
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>		\$ 3,485,878	\$ 906,841	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	3,955	-	-	-
321.80	Cable Television Franchise Fees	74,860	-	-	-
<b>Total Licenses and Permits</b>		\$ 78,815	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	17,342	-	-	-
<b>Total Fines and Forfeits</b>		\$ 17,342	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	36,920	38,990	88,223	-
342.00	Rents and Royalties	-	-	-	-
<b>Total Interest, Rents, and Royalties</b>		\$ 36,920	\$ 38,990	\$ 88,223	\$ -

\*\* 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	-	-	-	1,246,882
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	-	-	-	409,197
310.20	Earned Income Taxes/Wage Taxes	-	-	-	2,736,640
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>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,392,719</b>

Licenses and Permits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
320-322	All Other Licenses and Permits	-	-	-	3,955
321.80	Cable Television Franchise Fees	-	-	-	74,860
<b>Total Licenses and Permits</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,815</b>

Fines and Forfeits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
330-332	Fines and Forfeits	-	-	-	17,342
<b>Total Fines and Forfeits</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,342</b>

Interest, Rents, and Royalties		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
341.00	Interest Earnings	-	-	-	164,133
342.00	Rents and Royalties	-	-	-	-
<b>Total Interest, Rents, and Royalties</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,133</b>

\*\* 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	-	-	-	-
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	15,163	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	5,327	-	-	-
354.00	All Other State Capital and Operating Grants	3,689	-	-	-
355.01	Public Utility Realty Tax (PURTA)	4,257	-	-	-
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	258,904	-	-
355.04	Alcoholic Beverage Licenses	400	-	-	-
355.05	General Municipal Pension System State Aid	94,998	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	51,342	-	-	-
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
<b>Total State</b>		\$ 175,176	\$ 258,904	\$ -	\$ -

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>		\$ -	\$ -	\$ -	\$ -

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	-	-	-	15,163
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	5,327
354.00	All Other State Capital and Operating Grants	-	-	-	3,689
355.01	Public Utility Realty Tax (PURTA)	-	-	-	4,257
355.02-	Motor Vehicle Fuel Tax	-	-	-	-
355.03	(Liquid Fuels Tax) and State Road Turnback	-	-	-	258,904
355.04	Alcoholic Beverage Licenses	-	-	-	400
355.05	General Municipal Pension System State Aid	-	-	-	94,998
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	51,342
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
<b>Total State</b>		\$ -	\$ -	\$ -	\$ 434,080

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>	\$ 434,080
---	------------

REVENUES		GOVERNMENTAL FUNDS			
Charges for Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	207,086	-	-	-
362.00	Public Safety	325,155	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	150	-	-	-
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	22,085	-	-	-
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>		<b>\$ 554,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	-	-	-	-
388.00	Fiduciary Fund Pension Contributions	<del>-</del>	<del>-</del>	<del>-</del>	<del>-</del>
389.00	All Other Unclassified Operating Revenues***	12,931	-	-	-
<b>Total Unclassified Operating Revenues</b>		<b>\$ 12,931</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	4,171	-	-	-
392.00	Interfund Operating Transfers**	180	-	-	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	4,320	-	10	-
<b>Total Other Financing Sources</b>		<b>\$ 8,671</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>		<b>\$ 4,370,209</b>	<b>\$ 1,204,735</b>	<b>\$ 88,233</b>	<b>\$ -</b>
-----------------------	--	---------------------	---------------------	------------------	-------------

\*\*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
Charges for Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	-	-	-	207,086
362.00	Public Safety	-	-	-	325,155
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	147,290	-	-	147,440
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	-	-	-	22,085
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>		<b>\$ 147,290</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 701,766</b>

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	-	-	-	-
388.00	Fiduciary Fund Pension Contributions	<del>-</del>	<del>-</del>	-	-
389.00	All Other Unclassified Operating Revenues***	-	-	-	12,931
<b>Total Unclassified Operating Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,931</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	4,171
392.00	Interfund Operating Transfers**	-	-	-	180
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	4,330
<b>Total Other Financing Sources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,681</b>

<b>TOTAL REVENUES</b>	<b>\$ 147,290</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,810,467</b>
-----------------------	-------------------	-------------	-------------	---------------------

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

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>General Government</b>					
400.00	Legislative (Governing) Body	6,055	-	-	-
401.00	Executive (Manager or Mayor)	153,901	-	-	-
402.00	Auditing Services/Financial Administration	63,785	-	-	-
403.00	Tax Collection	4,904	-	-	-
404.00	Solicitor/Legal Services	102,473	-	-	-
405.00	Secretary/Clerk	91,364	-	-	-
406.00	Other General Government Administration	99,663	15	-	-
407.00	IT - Networking Services - Data Processing	49,240	-	-	-
408.00	Engineering Services	116,922	-	110,505	-
409.00	General Government Buildings and Plant	76,480	-	-	-
<b>Total General Government</b>		<b>\$ 764,787</b>	<b>\$ 15</b>	<b>\$ 110,505</b>	<b>\$ -</b>

<b>Public Safety</b>					
410.00	Police	1,186,353	-	-	-
411.00	Fire	163,868	-	-	-
412.00	Ambulance/Rescue	5,000	-	-	-
413.00	UCC and Code Enforcement	580,843	-	-	-
414.00	Planning and Zoning	10,918	-	-	-
415.00	Emergency Management and Communications	8,978	-	-	-
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>\$ 1,955,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Health and Human Services</b>					
420.00-425.00	Health and Human Services	3,612	-	-	-

<b>Public Works - Sanitation</b>					
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>

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body	-	-	-	6,055
401.00	Executive (Manager or Mayor)	-	-	-	153,901
402.00	Auditing Services/Financial Administration	-	-	-	63,785
403.00	Tax Collection	-	-	-	4,904
404.00	Solicitor/Legal Services	-	-	-	102,473
405.00	Secretary/Clerk	-	-	-	91,364
406.00	Other General Government Administration	105	-	-	99,783
407.00	IT - Networking Services - Data Processing	-	-	-	49,240
408.00	Engineering Services	-	-	-	227,427
409.00	General Government Buildings and Plant	-	-	-	76,480
<b>Total General Government</b>		<b>\$ 105</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 875,412</b>

Public Safety					
410.00	Police	-	-	-	1,186,353
411.00	Fire	-	-	-	163,868
412.00	Ambulance/Rescue	-	-	-	5,000
413.00	UCC and Code Enforcement	-	-	-	580,843
414.00	Planning and Zoning	-	-	-	10,918
415.00	Emergency Management and Communications	-	-	-	8,978
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,955,960</b>

Health and Human Services					
420.00-425.00	Health and Human Services	-	-	-	3,612

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	121,760	-	-	121,760
<b>Total Public Works - Sanitation</b>		<b>\$ 121,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,760</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	513,847	-	-	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	57,677	-	-	-
433.00	Traffic Control Devices	-	3,765	-	-
434.00	Street Lighting	-	-	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	689	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	442,163	260,992	-	-
439.00	Highway Construction and Rebuilding Projects	-	-	289,447	-
<b>Total Public Works - Highways and Streets</b>		<b>\$ 1,014,376</b>	<b>\$ 264,757</b>	<b>\$ 289,447</b>	<b>\$ -</b>

<b>Public Works - Other Services</b>					
440.00	Airports	-	-	-	-
441.00	Cemeteries	-	-	-	-
442.00	Electric System	-	-	-	-
443.00	Gas System	-	-	-	-
444.00	Markets	-	-	-	-
445.00	Parking	-	-	-	-
446.00	Storm Water and Flood Control	-	-	-	-
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
<b>Total Public Works - Other Services</b>		<b>\$ -</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	48,263	-	-	-
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	-	-	-	-
<b>Total Culture and Recreation</b>		<b>\$ 49,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Community Development</b>					
461.00	Conservation of Natural Resources	12,394	25,700	-	-
462.00	Community Development and Housing	11,799	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity	-	-	-	-
465.00-469.00	All Other Community Development	-	-	-	-
<b>Total Community Development</b>		<b>\$ 24,193</b>	<b>\$ 25,700</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	-	-	-	513,847
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	-	-	57,677
433.00	Traffic Control Devices	-	-	-	3,765
434.00	Street Lighting	-	-	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	689
438.00	Maintenance and Repairs of Roads and Bridges	-	-	-	703,155
439.00	Highway Construction and Rebuilding Projects	-	-	-	289,447
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 1,568,580

<b>Public Works - Other Services</b>					
440.00	Airports	-	-	-	-
441.00	Cemeteries	-	-	-	-
442.00	Electric System	-	-	-	-
443.00	Gas System	-	-	-	-
444.00	Markets	-	-	-	-
445.00	Parking	-	-	-	-
446.00	Storm Water and Flood Control	-	-	-	-
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ -

<b>Culture and Recreation</b>					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	-	-	48,263
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	-	-	-	-
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 49,763

<b>Community Development</b>					
461.00	Conservation of Natural Resources	-	-	-	38,094
462.00	Community Development and Housing	-	-	-	11,799
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity	-	-	-	-
465.00-		-	-	-	-
469.00	All Other Community Development	-	-	-	-
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 49,893

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)	120,000	395,000	-	-
472.00	Debt Interest (short-term and long-term)	38,710	110,405	-	-
475.00	Fiscal Agent Fees	-	-	-	-
<b>Total Debt Service</b>		<b>\$ 158,710</b>	<b>\$ 505,405</b>	<b>\$ -</b>	<b>\$ -</b>

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

Insurance					
486.00	Insurance, Casualty, and Surety	-	-	-	-

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	540	-	-	-
<b>Total Unclassified Operating Expenditures</b>		<b>\$ 540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>TOTAL EXPENDITURES</b>	<b>\$ 3,971,941</b>	<b>\$ 795,877</b>	<b>\$ 399,952</b>	<b>\$ -</b>
---------------------------	---------------------	-------------------	-------------------	-------------

<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 398,268</b>	<b>\$ 408,858</b>	<b>\$ (311,719)</b>	<b>\$ -</b>
---	-------------------	-------------------	---------------------	-------------

\*\* 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
471.00	Debt Principal (short-term and long-term)	-	-	-	515,000
472.00	Debt Interest (short-term and long-term)	-	-	-	149,115
475.00	Fiscal Agent Fees	-	-	-	-
<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ 664,115

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

Insurance					
486.00	Insurance, Casualty, and Surety	-	-	-	-

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			-	-
489.00	All Other Unclassified Expenditures***	-	-	-	540
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ -	\$ 540

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	-
492.00	Interfund Operating Transfers**	180	-	-	180
493.00	All Other Financing Uses	-	-	-	-
<b>Total Other Financing Uses</b>		\$ 180	\$ -	\$ -	\$ 180

<b>TOTAL EXPENDITURES</b>	\$ 122,045	\$ -	\$ -	\$ -	\$ 5,289,815
---------------------------	------------	------	------	------	--------------

<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 25,245	\$ -	\$ -	\$ -	\$ 520,652
---	-----------	------	------	------	------------

\*\* 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.



