



**2015 MUNICIPAL ANNUAL AUDIT
AND FINANCIAL REPORT**

Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
ph: 888-223-6837 | fax: 717-783-1402

City of: _____ County: _____

Borough of: _____ County: _____

Township of: Fairview County: York

Municipality of: _____ County: _____

Section I - Introduction

Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by the Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

One Form

All municipalities are required to submit forms electronically to DCED. The online form contains the same categories as in previous years: assets, liabilities, revenues and expenditures. Enter data only for those funds that your municipality uses. Leave the remaining columns blank. The online form will automatically calculate the amounts in the "Total" column.

Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- DO NOT submit a paper copy of this report to DCED. Reports must be submitted online at www.munstats.pa.gov/forms/login.aspx (Please see the e-filing instructions on page 7).
- The online system will automatically round all figures to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
- Appointed independent auditors should attach their own opinion in the "Final Review" step of the online form. Additionally, appointed independent auditors should place a checkmark in Section II at the bottom of the "Final Review" step, then choose the "Appointed Auditor/CPA" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected controllers should place a checkmark in the box in Section I at the bottom of the "Final Review" step of the online form, then choose the "Controller" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected Auditors must place a check mark in the box in Section 1 of the "Final Review" step of the online form, then choose the "Elected Auditor" title from the dropdown and provide the name and phone number **for at least 2 of the 3 elected auditors**. If you appointed an auditor to fill an elected auditor position, please choose the "Elected Auditor" title, not the "Appointed Auditor/CPA" title when submitting online.
- If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

BALANCE SHEET
 December 31, 2015

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	2,206,398	2,654,885	3,495,829	
140-144	Tax Receivable	156,920			
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		\$ 2,363,318	\$ 2,654,885	\$ 3,495,829	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	620,930			
230	Due To Other Funds				
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS		\$ 620,930	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance/Retained Earnings on 12/31	1,742,388	2,654,885	3,495,829	
291-299	Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 1,742,388	\$ 2,654,885	\$ 3,495,829	\$ -

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
ASSETS AND OTHER DEBITS		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
100-120	Cash and Investments	16,293,993		17,385,302			42,036,407
140-144	Tax Receivable						156,920
121-129							
145-149	Accounts Receivable (excluding taxes)	2,067,820					2,067,820
130	Due From Other Funds						-
131-139							
150-159	Other Current Assets						-
160-169	Fixed Assets	322,641			15,401,147		15,723,788
180-189	Other Debits						-
TOTAL ASSETS AND OTHER DEBITS		\$ 18,684,454	\$ -	\$17,385,302	\$ 15,401,147	\$ -	\$ 59,984,935

LIABILITIES AND OTHER CREDITS		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities	45,098					666,028
230	Due To Other Funds						-
260-269	Long-Term Liabilities	9,856,495					9,856,495
240-259	Current Portion of Long-Term Debt & Other Credits	5,000					5,000
TOTAL LIABILITIES AND OTHER CREDITS		\$ 9,906,593	\$ -	\$ -	\$ -	\$ -	\$ 10,527,523

FUND AND ACCOUNT GROUP EQUITY		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
281-284	Contributed Capital						-
290	Investment in General Fixed Assets				15,401,147		15,401,147
270-289	Fund Balance/Retained Earnings on 12/31	8,777,861		17,385,302			34,056,265
291-299	Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 8,777,861	\$ -	\$17,385,302	\$ 15,401,147	\$ -	\$ 49,457,412

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 59,984,935
--	----------------------

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
FEDERAL					
351.03	Highways and Streets	27,643			
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ 27,643	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	24,025			
355.01	Public Utility Realty Tax (PURTA)	7,580			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		501,925		
355.04	Alcoholic Beverage Licenses	2,700			
355.05	General Municipal Pension System State Aid	211,725			
355.07	Foreign Fire Insurance Tax Distribution**	123,681			
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		\$ 369,711	\$ 501,925	\$ -	\$ -

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

** New line items in 2013

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
FEDERAL					
351.03	Highways and Streets				27,643
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ 27,643

STATE					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101	14,970			14,970
354.00	All Other State Capital and Operating Grants				24,025
355.01	Public Utility Realty Tax (PURTA)				7,580
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				501,925
355.04	Alcoholic Beverage Licenses				2,700
355.05	General Municipal Pension System State Aid				211,725
355.07	Foreign Fire Insurance Tax Distribution				123,681
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		\$ 14,970	\$ -	\$ -	\$ 886,606

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 914,249
---	-------------------

** New line items in 2013

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
CHARGES FOR SERVICE		General Fund	Capital Projects	Debt Service	
361.00	General Government	75,505			
362.00	Public Safety	128,080			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & 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	13,500			
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		\$ 217,085	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments		121,105	60,541	
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors		2,945	60,000	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues ***				
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ -	\$ 124,050	\$ 120,541	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	127,214			
392.00	Interfund Operating Transfers **	244,427	1,292,316	891,172	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	257,361	35,138	2	
TOTAL OTHER FINANCING SOURCES		\$ 629,002	\$ 1,327,454	\$ 891,174	\$ -

TOTAL REVENUES		\$ 7,082,018	\$ 2,833,600	\$ 1,302,350	\$ -
-----------------------	--	---------------------	---------------------	---------------------	-------------

** The total on line 392.00 must match the total on 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				75,505
362.00	Public Safety				128,080
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	4,046,133			4,046,133
364.30	Solid Waste Collection & Disposal Charge (trash)	1,430,879			1,430,879
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				13,500
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		\$ 5,477,012	\$ -	\$ -	\$ 5,694,097

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				181,646
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				62,945
388.00	Fiduciary Fund Pension Contributions			701,617	701,617
389.00	All Other Unclassified Operating Revenues ***	1,198			1,198
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 1,198	\$ -	\$ 701,617	\$ 947,406

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	981,843			1,109,057
392.00	Interfund Operating Transfers **				2,427,915
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	14,328			306,829
TOTAL OTHER FINANCING SOURCES		\$ 996,171	\$ -	\$ -	\$ 3,843,801

TOTAL REVENUES		\$ 6,512,074	\$ -	\$ 743,157	\$ 18,473,199
-----------------------	--	---------------------	-------------	-------------------	----------------------

** The total on 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.

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
GENERAL GOVERNMENT		General Fund	Capital Projects	Debt Service	
400.00	Legislative (Governing) Body	16,250			
401.00	Executive (Manager or Mayor)	104,454			
402.00	Auditing Services/Financial Administration	11,743			
403.00	Tax Collection	31,047	2,068		
404.00	Solicitor/Legal Services	24,689		2,300	
405.00	Secretary/Clerk	76,459			
406.00	Other General Government Administration	259,995		8,509	
407.00	IT-Networking Services-Data Processing	39,992			
408.00	Engineering Services			49,732	
409.00	General Government Buildings and Plant	334,818			
TOTAL GENERAL GOVERNMENT		\$ 899,447	\$ 2,068	\$ 60,541	\$ -

PUBLIC SAFETY					
410.00	Police	2,413,289			
411.00	Fire	123,681	309,979	78,491	
412.00	Ambulance/Rescue		203,589		
413.00	UCC and Code Enforcement				
414.00	Planning and Zoning	502,537			
415.00	Emergency Management & Communications	20,184			
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		\$ 3,059,691	\$ 513,568	\$ 78,491	\$ -

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	17,930			

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)			40,110	
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment			122,976	
TOTAL PUBLIC WORKS - SANITATION		\$ -	\$ -	\$ 163,086	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body				16,250
401.00	Executive (Manager or Mayor)				104,454
402.00	Auditing Services/Financial Administration				11,743
403.00	Tax Collection				33,115
404.00	Solicitor/Legal Services				26,989
405.00	Secretary/Clerk				76,459
406.00	Other General Government Administration				268,504
407.00	IT-Networking Services-Data Processing				39,992
408.00	Engineering Services				49,732
409.00	General Government Buildings and Plant				334,818
TOTAL GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ 962,056

PUBLIC SAFETY					
410.00	Police				2,413,289
411.00	Fire				512,151
412.00	Ambulance/Rescue				203,589
413.00	UCC and Code Enforcement				-
414.00	Planning and Zoning				502,537
415.00	Emergency Management & Communications				20,184
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		\$ -	\$ -	\$ -	\$ 3,651,750

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services				17,930

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)	1,523,544			1,563,654
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	2,914,015			3,036,991
TOTAL PUBLIC WORKS - SANITATION		\$ 4,437,559	\$ -	\$ -	\$ 4,600,645

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	717,197			
431.00	Cleaning of Streets and Gutters	47,740			
432.00	Winter Maintenance - Snow Removal	389,856			
433.00	Traffic Control Devices	76,034			
434.00	Street Lighting		70,248		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	94,171			
438.00	Maintenance & Repairs of Roads & Bridges	504,240	333,116		
439.00	Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 1,829,238	\$ 403,364	\$ -	\$ -

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	61,834			
447.00	Transit System				
448.00	Water System	489	44,195		
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ 62,323	\$ 44,195	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation	202,795		951	
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	8,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	23,500			
459.00	All Other Culture and Recreation	2,000			
TOTAL CULTURE AND RECREATION		\$ 236,295	\$ -	\$ 951	\$ -

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
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration				717,197
431.00 Cleaning of Streets and Gutters				47,740
432.00 Winter Maintenance - Snow Removal				389,856
433.00 Traffic Control Devices				76,034
434.00 Street Lighting				70,248
435.00 Sidewalks and Crosswalks				-
436.00 Storm Sewers and Drains				-
437.00 Repairs of Tools and Machinery				94,171
438.00 Maintenance & Repairs of Roads & Bridges				837,356
439.00 Highway Construction and Rebuilding Projects				-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ 2,232,602

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				61,834
447.00 Transit System				-
448.00 Water System				44,684
449.00 Water Transport and Terminals				-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ 106,518

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration				-
452.00 Participant Recreation				203,746
453.00 Spectator Recreation				-
454.00 Parks				-
455.00 Shade Trees				-
456.00 Libraries				8,000
457.00 Civil and Military Celebrations				-
458.00 Senior Citizens' Centers				23,500
459.00 All Other Culture and Recreation				2,000
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 237,246

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			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term)		1,377,512	186,695	
472.00	Debt Interest (short-term and long-term)		16,217	947	
475.00	Fiscal Agent Fees				
TOTAL DEBT SERVICE		\$ -	\$ 1,393,729	\$ 187,642	\$ -

EMPLOYER PAID BENEFITS & 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				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ -	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety				

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	3,467			
492.00	Interfund Operating Transfers **	525,435	651,353	244,427	
493.00	All Other Financing Uses				
TOTAL OTHER FINANCING USES		\$ 528,902	\$ 651,353	\$ 244,427	\$ -

TOTAL EXPENDITURES		\$ 6,633,826	\$ 3,008,277	\$ 735,138	\$ -
---------------------------	--	--------------	--------------	------------	------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 448,192	\$ (174,677)	\$ 567,212	\$ -
---	--	------------	--------------	------------	------

** The total on line 492.00 must match the total on 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)				1,564,207
472.00 Debt Interest (short-term and long-term)	466,848			484,012
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICE	\$ 466,848	\$ -	\$ -	\$ 2,048,219

EMPLOYER PAID BENEFITS & 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				-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety				-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid			614,499	614,499
489.00 All Other Unclassified Expenditures ***				-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ -	\$ -	\$ 614,499	\$ 614,499

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				3,467
492.00 Interfund Operating Transfers **	1,006,700			2,427,915
493.00 All Other Financing Uses				-
TOTAL OTHER FINANCING USES	\$ 1,006,700	\$ -	\$ -	\$ 2,431,382

TOTAL EXPENDITURES	\$ 5,911,107	\$ -	\$ 614,499	\$ 16,902,847
---------------------------	---------------------	-------------	-------------------	----------------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 600,967	\$ -	\$ 128,658	\$ 1,570,352
---	-------------------	-------------	-------------------	---------------------

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

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

