

**Birmingham Township
West Chester, Pennsylvania
Chester County**

Annual Audit
and
Financial Report
December 31, 2016



1835 Market Street, 26th Floor
Philadelphia, PA 19103

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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
Birmingham Township
West Chester, Pennsylvania**

We have audited the accompanying annual audit and financial report of Birmingham Township, West Chester, Pennsylvania, Chester County, as of December 31, 2016 and for the year then ended.

Management's Responsibility for the Annual Audit and Financial Report

Management is responsible for the preparation of the annual audit and financial report in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development ("**DCED**") of the Commonwealth of Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the annual audit and financial report that it is free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on the annual audit and financial report 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 annual audit and financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual audit and financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual audit and financial report, 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 annual audit and financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness 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 annual audit and financial report.

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 annual audit and financial report referred to above presents fairly, in all material respects, the financial position of Birmingham Township, West Chester, Pennsylvania, Chester County, as of December 31, 2016 and the results of its operations for the year then ended, in conformity with the accounting practices prescribed or permitted by DCED as described below.

Basis of Accounting

The annual audit and financial report is prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development ("**DCED**") of the Commonwealth of Pennsylvania, which practices differ from accounting principles generally accepted in the United States of America. In accordance with the prescribed accounting practices permitted by DCED, the annual audit and financial report is prepared on the cash basis of accounting. Consequently, revenues are recognized when received rather than when earned and expenditures are recognized when paid rather than when the liability is incurred. In addition, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Birmingham Township, lending institutions and for filing with the Pennsylvania Department of Community and Economic Development and the Chester County Clerk of Courts; and is not intended to be and should not be used by anyone other than these specified parties.

BBD, LLP

Philadelphia, Pennsylvania
March 6, 2017

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Balance Sheet

December 31, 2016

		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	957,560	664		
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 957,560	\$ 664	\$ -	\$ -

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				
260-269	Long-Term-Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	957,560	664	-	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 957,560	\$ 664	\$ -	\$ -

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

DCED-CLGS-30 (9/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

		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	293,155		1,898,472			3,149,851
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	1,662,326			1,976,120		3,638,446
180-189	Other Debits					56,812	56,812
Total Assets and Other Debits		\$ 1,955,481	\$ -	\$ 1,898,472	\$ 1,976,120	\$ 56,812	\$ 6,845,109

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities	1,369					1,369
230	Due To Other Funds						-
260-269	Long-Term Liabilities	123,000				50,812	173,812
240-259	Current Portion of Long-Term Debt & Other Credits	22,000				6,000	28,000
Total Liabilities and Other Credits		\$ 146,369	\$ -	\$ -	\$ -	\$ 56,812	\$ 203,181

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets	1,517,326			1,976,120		3,493,446
270-289	Fund Balance / Retained Earnings on 12/31	291,786		1,898,472			3,148,482
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 1,809,112	\$ -	\$ 1,898,472	\$ 1,976,120	\$ -	\$ 6,641,928

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 6,845,109
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity

**Statement of Revenues and Expenditures
 December 31, 2016**

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	758,361			
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the 3rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	206,806			
310.20	Earned Income Taxes/Wage Taxes				
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	58,503			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 1,023,670	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	560			
321.80	Cable Television Franchise Fees	80,287			
Total Licenses & Permits		\$ 80,847	\$ -	\$ -	\$ -

Fines & Forfeits					
330-332	Fines and Forfeits	51,397			
Total Fines & Forfeits		\$ 51,397	\$ -	\$ -	\$ -

Interest, Rents & Royalties					
341.00	Interest Earnings	1,580	164		
342.00	Rents and Royalties	1,100			
Total Interest, Rents & Royalties		\$ 2,680	\$ 164	\$ -	\$ -

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

DCED-CLGS-30 (9/16)
 2016 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				758,361
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the 3rd class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				206,806
310.20	Earned Income Taxes/Wage Taxes				-
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				58,503
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,023,670

Licenses and Permits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
320-322	All Other Licenses and Permits				560
321.80	Cable Television Franchise Fees				80,287
Total Licenses & Permits		\$ -	\$ -	\$ -	\$ 80,847

Fines & Forfeits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
330-332	Fines and Forfeits				51,397
Total Fines & Forfeits		\$ -	\$ -	\$ -	\$ 51,397

Interest, Rents & Royalties		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
341.00	Interest Earnings	455		96,265	98,464
342.00	Rents and Royalties				1,100
Total Interest, Rents & Royalties		\$ 455	\$ -	\$ 96,265	\$ 99,564

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

DCED-CLGS-30 (9/16)
 2016 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 & 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	5,133			
354.00	All Other State Capital and Operating Grants	41,215			
355.01	Public Utility Realty Tax (PURTA)	1,251			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		150,979		
355.04	Alcoholic Beverage Licenses	1,200			
355.05	General Municipal Pension System State Aid	23,615			
355.07	Foreign Fire Insurance Tax Distribution	50,401			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
Total State		\$ 122,815	\$ 150,979	\$ -	\$ -

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	352			
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				
Total Local Government Units		\$ 352	\$ -	\$ -	\$ -

DCED-CLGS-30 (9/16)
 2016 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 & 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				5,133
354.00	All Other State Capital and Operating Grants				41,215
355.01	Public Utility Realty Tax (PURTA)				1,251
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				150,979
355.04	Alcoholic Beverage Licenses				1,200
355.05	General Municipal Pension System State Aid				23,615
355.07	Foreign Fire Insurance Tax Distribution				50,401
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution				-
355.00	All Other State Shared Revenues & Entitlements				-
356.00	State Payments in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 273,794

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				-
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				352
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 352

TOTAL INTERGOVERNMENTAL REVENUES	\$ 274,146
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DCED-CLGS-30 (9/16)
 2016 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	7,528			
362.00	Public Safety	160,656			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	300			
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				
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	56,420			
Total Charges for Service		\$ 224,904	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	4,301			
Total Unclassified Operating Revenues		\$ 4,301	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**	30,000			
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		\$ 30,000	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 1,540,966	\$ 151,143	\$ -	\$ -
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**The total of 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.

DCED-CLGS-30 (9/16)
 2016 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				7,528
362.00	Public Safety				160,656
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				300
364.10	Wastewater/Sewage Charges	438,751			438,751
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				-
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				56,420
Total Charges for Service		\$ 438,751	\$ -	\$ -	\$ 663,655

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions			22,570	22,570
389.00	All Other Unclassified Operating Revenues***				4,301
Total Unclassified Operating Revenues		\$ -	\$ -	\$ 22,570	\$ 26,871

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				30,000
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		\$ -	\$ -	\$ -	\$ 30,000

TOTAL REVENUES	\$ 439,206	\$ -	\$ 118,835	\$ 2,250,150
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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.

DCED-CLGS-30 (9/16)
 2016 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	21,325			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	5,020			
403.00	Tax Collection	14,040			
404.00	Solicitor/Legal Services	19,502			
405.00	Secretary/Clerk	107,707			
406.00	Other General Government Administration	30			
407.00	IT-Networking Services-Data Processing	17,348			
408.00	Engineering Services	53,538			
409.00	General Government Buildings and Plant	51,310			
Total General Government		\$ 289,820	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	644,298			
411.00	Fire	100,035			
412.00	Ambulance/Rescue	6,300			
413.00	UCC and Code Enforcement	68,065			
414.00	Planning and Zoning	23,318			
415.00	Emergency Management & Communications	1,725			
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		\$ 843,741	\$ -	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services				

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	801			
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment			-	
Total Public Works - Sanitation		\$ 801	\$ -	\$ -	\$ -

DCED-CLGS-30 (9/16)
 2016 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				21,325
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				5,020
403.00	Tax Collection				14,040
404.00	Solicitor/Legal Services				19,502
405.00	Secretary/Clerk				107,707
406.00	Other General Government Administration	138			168
407.00	IT-Networking Services-Data Processing				17,348
408.00	Engineering Services				53,538
409.00	General Government Buildings and Plant	98			51,408
Total General Government		\$ 236	\$ -	\$ -	\$ 290,056

Public Safety					
410.00	Police				644,298
411.00	Fire				100,035
412.00	Ambulance/Rescue				6,300
413.00	UCC and Code Enforcement				68,065
414.00	Planning and Zoning				23,318
415.00	Emergency Management & Communications				1,725
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		\$ -	\$ -	\$ -	\$ 843,741

Health and Human Services					
420.00-425.00	Health and Human Services				-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				801
427.00	Solid Waste Collection and Disposal (garbage)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	297,547			297,547
Total Public Works - Sanitation		\$ 297,547	\$ -	\$ -	\$ 298,348

DCED-CLGS-30 (9/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways & Streets					
430.00	General Services - Administration	3,471			
431.00	Cleaning of Streets and Gutters	4,159			
432.00	Winter Maintenance - Snow Removal	76,095			
433.00	Traffic Control Devices	3,698			
434.00	Street Lighting	14,263			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	23,475			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	93,417	710		
439.00	Highway Construction and Rebuilding Projects		193,817		
Total Public Works - Highways & Streets		\$ 218,578	\$ 194,527	\$ -	\$ -

Public Works - Other Services					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System	30,793			
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 30,793	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	1,520			
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				
Total Culture and Recreation		\$ 3,020	\$ -	\$ -	\$ -

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		\$ -	\$ -	\$ -	\$ -

DCED-CLGS-30 (9/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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 & Streets					
430.00	General Services - Administration				3,471
431.00	Cleaning of Streets and Gutters				4,159
432.00	Winter Maintenance - Snow Removal				76,095
433.00	Traffic Control Devices				3,698
434.00	Street Lighting				14,263
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				23,475
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				94,127
439.00	Highway Construction and Rebuilding Projects				193,817
Total Public Works - Highways & Streets		\$ -	\$ -	\$ -	\$ 413,105

Public Works - Other Services					
440.00	Airports				-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				30,793
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 30,793

Culture and Recreation					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				1,520
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				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 3,020

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		\$ -	\$ -	\$ -	\$ -

DCED-CLGS-30 (9/16)
 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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)	6,000			
472.00	Debt Interest (short-term and long-term)	1,253			
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 7,253	\$ -	\$ -	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	26,773			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	23,615			
484.00	Worker Compensation Insurance	29,541			
487.00	Group Insurance and Other Benefits	15,268			
Employer-Paid Benefits & Withholding Items		\$ 95,197	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	22,883			

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				
492.00	Interfund Operating Transfers**				
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 1,512,086	\$ 194,527	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 28,880	\$ (43,384)	\$ -	\$ -
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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.

DCED-CLGS-30 (9/16)
 2016 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
471.00	Debt Principal (short-term and long-term)				6,000
472.00	Debt Interest (short-term and long-term)	4,493			5,746
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ 4,493	\$ -	\$ -	\$ 11,746

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				26,773
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				23,615
484.00	Worker Compensation Insurance				29,541
487.00	Group Insurance and Other Benefits				15,268
Employer-Paid Benefits & Withholding Items		\$ -	\$ -	\$ -	\$ 95,197

Insurance					
486.00	Insurance, Casualty, and Surety				22,883

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			6,719	6,719
489.00	All Other Unclassified Expenditures***			404	404
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 7,123	\$ 7,123

Other Financing Uses					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**	30,000			30,000
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ 30,000	\$ -	\$ -	\$ 30,000

TOTAL EXPENDITURES	\$ 332,276	\$ -	\$ 7,123	\$ 2,046,012
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 106,930	\$ -	\$ 111,712	\$ 204,138
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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

DEBT STATEMENT											
Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End	Plus (less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES											
General Fund - Open Space Land and Improvements	N	2002	2022	110,000	49,000		6,000		43,000		\$ 43,000
Sewer Fund - Acquisition of Sewer Plant	N	2002	2022	410,000	167,000		22,000		145,000		\$ 145,000
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
REVENUE BONDS AND NOTES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
OTHER											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -

Total bonds and notes outstanding	\$ 188,000
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 188,000

STATEMENT OF CAPITAL EXPENDITURES			
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	79,095		79,095
Recreation			-
Sewer		110,807	110,807
Solid Waste			-
Streets/Highways	15,200		15,200
Water			-
Other <i>(Please Specify)</i>			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*	\$	205,102
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*Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment).

EMPLOYEE COMPENSATION	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)**	\$ 650,277
** Use income from box 16 of the W-3 Statement	