

Birmingham Township West Chester, Pennsylvania Chester County

Annual Audit
and
Financial Report
December 31, 2017



1835 Market Street, 3rd 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, 2017 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 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 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, 2017 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 16, 2018**

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DCED-CLGS-30 (09/2017)
 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

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	982,150	64,453		
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		\$ 982,150	\$ 64,453	\$ -	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	126			
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		\$ 126	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	982,024	64,453	-	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 982,024	\$ 64,453	\$ -	\$ -

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

DCED-CLGS-30 (09/2017)
 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

		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	347,509		1,869,826			3,263,938
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	1,672,949			2,007,072		3,680,021
180-189	Other Debits					62,898	62,898
Total Assets and Other Debits		\$ 2,020,458	\$ -	\$ 1,869,826	\$ 2,007,072	\$ 62,898	\$ 7,006,857

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						126
200-209	All Other Current Liabilities	1,000					1,000
231-239							
230	Due To Other Funds						-
260-269	Long-Term Liabilities	100,000				55,898	155,898
240-259	Current Portion of Long-Term Debt & Other Credits	23,000				7,000	30,000
Total Liabilities and Other Credits		\$ 124,000	\$ -	\$ -	\$ -	\$ 62,898	\$ 187,024

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets	1,549,949			2,007,072		3,557,021
270-289	Fund Balance / Retained Earnings on 12/31	346,509		1,869,826			3,262,812
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 1,896,458	\$ -	\$ 1,869,826	\$ 2,007,072	\$ -	\$ 6,819,833

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 7,006,857
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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, 2017**

REVENUES		GOVERNMENTAL FUNDS			
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	751,298			
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	221,366			
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**	56,595			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 1,029,259	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	1,790			
321.80	Cable Television Franchise Fees	82,180			
Total Licenses & Permits		\$ 83,970	\$ -	\$ -	\$ -

Fines & Forfeits					
330-332	Fines and Forfeits	52,144			
Total Fines & Forfeits		\$ 52,144	\$ -	\$ -	\$ -

Interest, Rents & Royalties					
341.00	Interest Earnings	6,140	573		
342.00	Rents and Royalties	1,100			
Total Interest, Rents & Royalties		\$ 7,240	\$ 573	\$ -	\$ -

** 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 (09/2017)
 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				751,298
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				221,366
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**				56,595
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,029,259

Licenses and Permits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
320-322	All Other Licenses and Permits				1,790
321.80	Cable Television Franchise Fees				82,180
Total Licenses & Permits		\$ -	\$ -	\$ -	\$ 83,970

Fines & Forfeits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
330-332	Fines and Forfeits				52,144
Total Fines & Forfeits		\$ -	\$ -	\$ -	\$ 52,144

Interest, Rents & Royalties		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
341.00	Interest Earnings	1,138		95,260	103,111
342.00	Rents and Royalties				1,100
Total Interest, Rents & Royalties		\$ 1,138	\$ -	\$ 95,260	\$ 104,211

** 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 (09/2017)
 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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	434,364			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ 434,364	\$ -	\$ -	\$ -

State		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	2,689			
354.00	All Other State Capital and Operating Grants	632			
355.01	Public Utility Realty Tax (PURTA)	1,054			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		158,485		
355.04	Alcoholic Beverage Licenses	1,000			
355.05	General Municipal Pension System State Aid	25,302			
355.07	Foreign Fire Insurance Tax Distribution	46,248			
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		\$ 76,925	\$ 158,485	\$ -	\$ -

Local Governmental Units		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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	883			
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				
Total Local Governmental Units		\$ 883	\$ -	\$ -	\$ -

DCED-CLGS-30 (09/2017)
 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				434,364
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ 434,364

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				2,689
354.00	All Other State Capital and Operating Grants				632
355.01	Public Utility Realty Tax (PURTA)				1,054
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				158,485
355.04	Alcoholic Beverage Licenses				1,000
355.05	General Municipal Pension System State Aid				25,302
355.07	Foreign Fire Insurance Tax Distribution				46,248
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		\$ -	\$ -	\$ -	\$ 235,410

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				883
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 883

TOTAL INTERGOVERNMENTAL REVENUES	\$ 670,657
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DCED-CLGS-30 (09/2017)
 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	21,489			
362.00	Public Safety	204,768			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	950			
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	14,451			
Total Charges for Service		\$ 241,658	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	32,176			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	15			
Total Unclassified Operating Revenues		\$ 32,191	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**	30,126			
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		\$ 30,126	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 1,988,760	\$ 159,058	\$ -	\$ -
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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 (09/2017)
 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				21,489
362.00	Public Safety				204,768
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				950
364.10	Wastewater/Sewage Charges	383,469			383,469
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				14,451
Total Charges for Service		\$ 383,469	\$ -	\$ -	\$ 625,127

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				32,176
388.00	Fiduciary Fund Pension Contributions			25,302	25,302
389.00	All Other Unclassified Operating Revenues***	135			150
Total Unclassified Operating Revenues		\$ 135	\$ -	\$ 25,302	\$ 57,628

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				30,126
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		\$ -	\$ -	\$ -	\$ 30,126

TOTAL REVENUES	\$ 384,742	\$ -	\$ 120,562	\$ 2,653,122
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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 (09/2017)
 2017 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
General Government					
400.00	Legislative (Governing) Body	27,375			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	5,020			
403.00	Tax Collection	14,243			
404.00	Solicitor/Legal Services	40,170			
405.00	Secretary/Clerk	104,565			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing	10,084			
408.00	Engineering Services	59,054			
409.00	General Government Buildings and Plant	62,865			
Total General Government		\$ 323,376	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	645,726			
411.00	Fire	113,323			
412.00	Ambulance/Rescue	7,708			
413.00	UCC and Code Enforcement	52,182			
414.00	Planning and Zoning	20,797			
415.00	Emergency Management & Communications	1,850			
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		\$ 841,586	\$ -	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services				

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	364			
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment				
Total Public Works - Sanitation		\$ 364	\$ -	\$ -	\$ -

DCED-CLGS-30 (09/2017)
 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	87			27,462
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				5,020
403.00	Tax Collection				14,243
404.00	Solicitor/Legal Services				40,170
405.00	Secretary/Clerk				104,565
406.00	Other General Government Administration				-
407.00	IT-Networking Services-Data Processing				10,084
408.00	Engineering Services				59,054
409.00	General Government Buildings and Plant	80			62,945
Total General Government		\$ 167	\$ -	\$ -	\$ 323,543

Public Safety					
410.00	Police				645,726
411.00	Fire				113,323
412.00	Ambulance/Rescue				7,708
413.00	UCC and Code Enforcement				52,182
414.00	Planning and Zoning				20,797
415.00	Emergency Management & Communications				1,850
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		\$ -	\$ -	\$ -	\$ 841,586

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

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				364
427.00	Solid Waste Collection and Disposal (garbage)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	263,846			263,846
Total Public Works - Sanitation		\$ 263,846	\$ -	\$ -	\$ 264,210

DCED-CLGS-30 (09/2017)
 2017 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	1,834			
431.00	Cleaning of Streets and Gutters	9,684			
432.00	Winter Maintenance - Snow Removal	78,631			
433.00	Traffic Control Devices	835			
434.00	Street Lighting	11,218			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	10,765			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	35,533	745		
439.00	Highway Construction and Rebuilding Projects		94,524		
Total Public Works - Highways & Streets		\$ 148,500	\$ 95,269	\$ -	\$ -

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	489,900			
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		\$ 491,400	\$ -	\$ -	\$ -

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 (09/2017)
 2017 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				1,834
431.00	Cleaning of Streets and Gutters				9,684
432.00	Winter Maintenance - Snow Removal				78,631
433.00	Traffic Control Devices				835
434.00	Street Lighting				11,218
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				10,765
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				36,278
439.00	Highway Construction and Rebuilding Projects				94,524
Total Public Works - Highways & Streets		\$ -	\$ -	\$ -	\$ 243,769

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				489,900
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		\$ -	\$ -	\$ -	\$ 491,400

Community Development					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-	All Other Community Development				-
469.00					-
Total Community Development		\$ -	\$ -	\$ -	\$ -

DCED-CLGS-30 (09/2017)
 2017 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)	974			
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 6,974	\$ -	\$ -	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	28,416			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	25,302			
484.00	Worker Compensation Insurance	27,290			
487.00	Group Insurance and Other Benefits	17,190			
Employer-Paid Benefits & Withholding Items		\$ 98,198	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	22,979			

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**	126			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 126	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 1,964,296	\$ 95,269	\$ -	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 24,464	\$ 63,789	\$ -	\$ -
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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 (09/2017)
 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
471.00	Debt Principal (short-term and long-term)				6,000
472.00	Debt Interest (short-term and long-term)	3,383			4,357
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ 3,383	\$ -	\$ -	\$ 10,357

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				28,416
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				25,302
484.00	Worker Compensation Insurance				27,290
487.00	Group Insurance and Other Benefits				17,190
Employer-Paid Benefits & Withholding Items		\$ -	\$ -	\$ -	\$ 98,198

Insurance					
486.00	Insurance, Casualty, and Surety				22,979

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			148,881	148,881
489.00	All Other Unclassified Expenditures***			327	327
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 149,208	\$ 149,208

Other Financing Uses					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**	30,000			30,126
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ 30,000	\$ -	\$ -	\$ 30,126

TOTAL EXPENDITURES	\$ 297,396	\$ -	\$ 149,208	\$ 2,506,169
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 87,346	\$ -	\$ (28,646)	\$ 146,953
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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	43,000		6,000		37,000		\$ 37,000
Sewer Fund - Acquisition of Sewer Plant	N	2002	2022	410,000	145,000		22,000		123,000		\$ 123,000
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
REVENUE BONDS AND NOTES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
OTHER											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -

Total bonds and notes outstanding	\$ 160,000
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 160,000

