

Received by DCED:
Approved by DCED:

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**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

630965 HOPEWELL TWP, WASHINGTON COUNTY



To the Board of Supervisors of
Hopewell Township
Washington County, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Commonwealth of Pennsylvania Annual Audit and Financial Report (Form DCED-CLGS-30) of Hopewell Township which comprise the Balance Sheet as of December 31, 2018 and the related Statement of Revenues and Expenditures for the year then ended, and the related notes.

Management's Responsibility for Form DCED-CLGS-30

Management is responsible for the preparation and fair presentation of Form DCED-CLGS-30 and the related notes in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Form DCED-CLGS-30 and the related notes that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on Form DCED-CLGS-30 and the related notes 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 Form DCED-CLGS-30 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Form DCED-CLGS-30. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Form DCED-CLGS-30, 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 Form DCED-CLGS-30 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 Form DCED-CLGS-30.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Supervisors of
Hopewell Township
May 13, 2019
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Opinion

In our opinion, Form DCED-CLGS-30 referred to above presents fairly, in all material respects, the cash and unencumbered cash balances of Hopewell Township as of December 31, 2018, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of Form DCED-CLGS-30, which describes the regulatory basis of accounting. Form DCED-CLGS-30 is prepared on the basis of the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Pennsylvania Department of Community and Economic Development. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of management, the audit committee, the Board of Supervisors, others within the organization, and the Commonwealth of Pennsylvania Department of Community and Economic Development and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report which is a matter of public record.



Palermo/Kissinger & Associates, P.C.
Washington, PA

May 13, 2019

BALANCE SHEET

December 31, 2018

ASSETS AND OTHER DEBITS		Governmental Funds			
		Special Revenue			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	2,416,337	107,649	-	-
140-144	Tax Receivable	-	-	-	-
121-129					
145-149	Accounts Receivable (excluding taxes)	-	-	-	-
130	Due From Other Funds	-	-	-	-
148-159	Other Current Assets	-	-	-	-
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS		\$ 2,416,337	\$ 107,649	\$ -	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll taxes and Other Payroll Withholdings	3,411	-	-	-
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		\$ 3,411	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance/Retained Earnings 12/31	2,412,926	107,649		
291-299	Other Equity	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 2,412,926	\$ 107,649	\$ -	\$ -

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 & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments	-	-	144,859	-	-	2,668,845
140-144 Tax Receivable	-	-	-	-	-	-
121-129						
145-149 Accounts Receivable (excluding taxes)	-	-	-	-	-	-
130 Due From Other Funds						-
148-159 Other Current Assets	-	-	-	-	-	-
131-139						
150-159 Other Current Assets						-
160-169 Fixed Assets	-	-	-	573,673	-	573,673
180-189 Other Debits	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ -	\$ -	\$ 144,859	\$ 573,673	\$ -	\$ 3,242,518

LIABILITIES AND OTHER CREDITS						
210-229 Payroll taxes and Other Payroll Withholdings	-	-	-	-	-	3,411
200-209						
231-239 All Other Current Liabilities	-	-	-	-	-	-
230 Due To Other Funds	-	-	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits	-	-	-	-	-	-
260-269 Long Term Liabilities	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,411

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital	-	-	-	-	-	-
290 Investment in General Fixed Assets	-	-	-	573,673	-	573,673
270-289 Fund Balance/Retained Earnings 12/31	-	-	144,859	-	-	2,665,434
291-299 Other Equity	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ -	\$ -	\$ 144,859	\$ 573,673	\$ -	\$ 3,239,107

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY						\$ 3,242,518
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

240-259 Current Portion of Long-Term Debt & Other Credits

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES				
301.00 Real Estate Taxes	46,298	-	-	-
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	2,770	-	-	-
310.10 Real Estate Transfer Taxes	21,162	-	-	-
310.20 Earned Income/Wage Taxes	111,815	-	-	-
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	-	-	-	-
310.50 Local Service Tax**	3,639	-	-	-
310.60 Amusement/Admission Taxes	-	-	-	-
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Business Privilege Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL TAXES	\$ 185,684	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other License and Permits	-	-	-	-
321.80 Cable Television Franchise Fees	-	-	-	-
TOTAL LICENSE & PERMITS	\$ -	\$ -	\$ -	\$ -

FINES & FORFEITS				
330-332 Fines and Forfeits	1,841	-	-	-
TOTAL FINES & FORFEITS	\$ 1,841	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	24,683	2,373	-	-
342.00 Rents and Royalties	31,101	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES	55,784	2,373	-	-

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES					
301.00	Real Estate Taxes	-	-	-	46,298
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	-	-	-	2,770
310.10	Real Estate Transfer Taxes	-	-	-	21,162
310.20	Earned Income/Wage Taxes	-	-	-	111,815
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Service Tax**	-	-	-	3,639
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Business Privilege Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
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TOTAL TAXES		\$ -	\$ -	\$ -	\$ 185,684

LICENSES & PERMITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
320-322	All Other License and Permits	-	-	-	-
321.80	Cable Television Franchise Fees	-	-	-	-
TOTAL LICENSE & PERMITS		\$ -	\$ -	\$ -	\$ -

FINES & FORFEITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
330-332	Fines and Forfeits	-	-	-	1,841
TOTAL FINES & FORFEITS		\$ -	\$ -	\$ -	\$ 1,841

INTEREST, RENTS & ROYALTIES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
341.00	Interest Earnings	-	-	-	27,056
342.00	Rents and Royalties	-	-	-	31,101
TOTAL INTEREST, RENTS & ROYALTIES		\$ -	\$ -	\$ -	\$ 58,157

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	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	Highways and Streets	35,912	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	-
355.01	Public Utility Realty Tax (PURTA)	181	-	-	-
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	106,993	-	-
355.04	Alcoholic Beverage Licenses	300	-	-	-
355.05	General Municipal Pension System State Aid	4,318	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	6,038	-	-	-
355.08	Local Share Assessment/Gaming Proceeds	34,570	-	-	-
355.09	Marcellus Shale Impact Fee Distribution	568,168	-	-	-
355.00	All Other State Shared Revenue & Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
TOTAL STATE		\$ 649,487	\$ 106,993	\$ -	\$ -

LOCAL GOVERNMENT 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	-	-	-	-
359.00	Local Government Units, Authorities Payments and Payments in Lieu of Taxes	5	-	-	-
TOTAL LOCAL GOVERNMENT UNITS		\$ 5	\$ -	\$ -	\$ -

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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	Highways and Streets	-	-	-	35,912
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	-
355.01	Public Utility Realty Tax (PURTA)	-	-	-	181
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	106,993
355.04	Alcoholic Beverage Licenses	-	-	-	300
355.05	General Municipal Pension System State Aid	-	-	-	4,318
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	6,038
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	34,570
355.09	Marcellus Shale Impact Fee Distribution	-	-	-	568,168
355.00	All Other State Shared Revenue & Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
TOTAL STATE		\$ -	\$ -	\$ -	\$ 756,480

LOCAL GOVERNMENT 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	-	-	-	-
359.00	Local Government Units, Authorities Payments and Payments in Lieu of Taxes	-	-	-	5
TOTAL LOCAL GOVERNMENT UNITS		\$ -	\$ -	\$ -	\$ 5

TOTAL INTERGOVERNMENTAL REVENUES				\$	756,485
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REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	315	-	-	-
362.00	Public Safety	2,085	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway & Streets Services	7,194	-	-	-
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	-	-	-	-
378.00	All Other Charges for Service	-	-	-	-
TOTAL CHARGES FOR SERVICE		\$ 9,594	\$ -	\$ -	\$ -

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***	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	-
392.00	Interfund Operating Transfers**	-	-	-	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	3,000	-	-	-
TOTAL OTHER FINANCING SOURCES		\$ 3,000	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 905,395	\$ 109,366	\$ -	\$ -
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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 the total revenue within the same fund

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government	-	-	-	315
362.00	Public Safety	-	-	-	2,085
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway & Streets Services	-	-	-	7,194
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	-	-	-	-
378.00	All Other Charges for Service	-	-	-	-
TOTAL CHARGES FOR SERVICE		\$ -	\$ -	\$ -	\$ 9,594

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	-	-	5,086	5,086
389.00	All Other Unclassified Operating Revenues***	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ -	\$ -	\$ 5,086	\$ 5,086

OTHER FINANCING SOURCES

391.00	Proceeds of General Fixed Asset Disposition	-	-	-	-
392.00	Interfund Operating Transfers**	-	-	-	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	3,000
TOTAL LOCAL GOVERNMENT UNITS		\$ -	\$ -	\$ -	\$ 3,000

TOTAL REVENUES	\$ -	\$ -	\$ 5,086	\$ 1,019,847
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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 the total revenue within the same fund

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	5,100	-	-	-
401.00	Executive (Manager or Mayor)	-	-	-	-
402.00	Auditing Services/Financial Administration	6,800	-	-	-
403.00	Tax Collection	4,460	-	-	-
404.00	Solicitor/Legal Services	14,793	-	-	-
405.00	Secretary/Clerk	9,605	-	-	-
406.00	Other General Government Administration	20,479	-	-	-
407.00	IT-Networking Services-Data Processing	-	-	-	-
408.00	Engineering Services	4,348	-	-	-
409.00	General Government Buildings and Plant	12,676	-	-	-
TOTAL GENERAL GOVERNMENT		\$ 78,261	\$ -	\$ -	\$ -

PUBLIC SAFETY					
410.00	Police	-	-	-	-
411.00	Fire	19,901	-	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	-
414.00	Planning and Zoning	425	-	-	-
415.00	Emergency Management & Communications	-	-	-	-
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		\$ 20,326	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	-	-	-	-
		\$ -	\$ -	\$ -	\$ -

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 & Treatment	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	-	-	-	5,100
401.00	Executive (Manager or Mayor)	-	-	-	-
402.00	Auditing Services/Financial Administration	-	-	-	6,800
403.00	Tax Collection	-	-	-	4,460
404.00	Solicitor/Legal Services	-	-	-	14,793
405.00	Secretary/Clerk	-	-	-	9,605
406.00	Other General Government Administration	-	-	-	20,479
407.00	IT-Networking Services-Data Processing	-	-	-	-
408.00	Engineering Services	-	-	-	4,348
409.00	General Government Buildings and Plant	-	-	-	12,676
TOTAL GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ 78,261

PUBLIC SAFETY					
410.00	Police	-	-	-	-
411.00	Fire	-	-	-	19,901
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	-
414.00	Planning and Zoning	-	-	-	425
415.00	Emergency Management & Communications	-	-	-	-
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		\$ -	\$ -	\$ -	\$ 20,326

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal	-	-	-	-
427.00	Solid Waste Collection and Disposal (garbage)	-	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	90,394	-	-	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	12,179	-	-
433.00	Traffic Control Devices	-	-	-	-
434.00	Street Lighting	-	-	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	14,903	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges	50,030	83,734	-	-
439.00	Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 155,327	\$ 95,913	\$ -	\$ -

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	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	-	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	-	-	-	-
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	7,474	-	-	-
TOTAL CULTURE AND RECREATION		\$ 7,474	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT					
461.00	Conservative 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 AND DEVELOPMENT		\$ -	\$ -	\$ -	\$ -

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				
430.00 General Services - Administration	-	-	-	90,394
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	12,179
433.00 Traffic Control Devices	-	-	-	-
434.00 Street Lighting	-	-	-	-
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	14,903
438.00 Maintenance & Repairs of Roads & Bridges	-	-	-	133,764
439.00 Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ 251,240

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	-	-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	-	-	-	-
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	-
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	-
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	7,474
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 7,474

COMMUNITY DEVELOPMENT				
461.00 Conservative 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 AND DEVELOPMENT	\$ -	\$ -	\$ -	\$ -

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	Debt Service
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term)	-	-	-	-
472.00	Debt Interest (short-term and long-term)	-	-	-	-
475.00	Fiscal Agent Fees	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-

EMPLOYER PAID BENEFITS & WITHHOLDING ITEM					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	10,481	-	-	-
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	5,086	-	-	-
484.00	Workers Compensation Insurance	294	-	-	-
487.00	Group Insurance and Other Benefits	16,155	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ 32,016	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety	\$ 15,299	\$ -	\$ -	\$ -

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		\$ 308,703	\$ 95,913	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 596,692	\$ 13,453	\$ -	\$ -
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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% if the total expenditures within the same fund

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)	-	-	-	-
472.00 Debt Interest (short-term and long-term)	-	-	-	-
475.00 Fiscal Agent Fees	-	-	160	160
TOTAL DEBT SERVICE	\$ -	\$ -	\$ 160	\$ 160

EMPLOYER PAID BENEFITS & WITHHOLDING ITEM				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	10,481
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	5,086
484.00 Workers Compensation Insurance	-	-	-	294
487.00 Group Insurance and Other Benefits	-	-	-	16,155
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -	\$ -	\$ 32,016

INSURANCE				
486.00 Insurance, Casualty, and Surety	\$ -	\$ -	\$ -	\$ 15,299

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	\$ -	\$ -	\$ 160	\$ 404,776
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-	-	4,926	615,071
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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% if the total expenditures within the same fund

STATEMENT OF CAPITAL EXPENDITURES

Category:	Capital Purchases	Capital Construction	Total
Electric			-
Fire			-
Gas System			-
General Government			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Sewer			-
Solid Waste			-
Streets/Highways	-		-
Water			-
Other (Please Specify)			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
TOTAL CAPITAL EXPENDITURES*			\$ -

** 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)**	\$ 109,086
Use income from box 16 of the W-3 statement	