Received by DCED: Approved by DCED:

2018 MUNICIPAL ANNUAL AUDIT FINANCIAL REPORT AND

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 Page 2

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.

Jelieur J. Kurunga J. Atennicka, 420.

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

May 13, 2019

BALANCE SHEET

December 31, 2018

				Governmen	tal Funds	
			290000222000	Special Revenue	Carrier and Artistan Carrier and Artistan Artistan (Artistan)	
				(Including State		
SSET	S AND OTHER DEBITS	General Fun		Liquid Fuels)	Capital Projects	Debt Service
00-120	Cash and Investments	2,416,3	37	107,649	-	-
10-144	Tax Receivable			-	-	-
21-129	A consiste Description of the constant					
15-149	Accounts Receivable (excluding taxes)	-		-	-	-
30	Due From Other Funds			-	-	-
18-159 31 - 139	Other Current Assets	•		-	<u>-</u>	-
50-159	Other Current Assets			·		
60-169	Fixed Assets			-	-	-
30-189	Other Debits			-	-	-
OTAL A	ASSETS AND OTHER DEBITS	\$ 2,416,3	37 \$	107,649	\$	\$ -
IARILI	TIES AND OTHER CREDITS					
10-229	TIES AND OTHER CREDITS Payroll taxes and Other Payroll Withholdings	3,4	111	-	-	
10-229 00-209	Payroll taxes and Other Payroll Withholdings	3,4	111		-	
10-229 00-209 31-239	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities	3,4	111	-	-	-
10-229 00-209 31-239 30	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds		-	-	-	_
10-229 00-209 31-239 30 60-269	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities		-	-	-	-
10-229 00-209 31-239 30 60-269	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits		-	-	-	_
10-229 00-209 31-239 30 60-269	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities		-	-	-	-
10-229 00-209 31-239 30 60-269 40-259	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits		-	-	-	-
10-229 00-209 31-239 30 60-269 40-259 OTAL L	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS		-	-	-	-
10-229 00-209 31-239 30 60-269 40-259 OTAL L	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS AND ACCOUNT GROUP EQUITY		-	-		-
10-229 00-209 31-239 30 30-269 40-259 OTAL L	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS AND ACCOUNT GROUP EQUITY Contributed Capital	\$ 3,4	- 411 \$	-		- \$ -
10-229 10-209 131-239 130 130 130 130 130 130 130 130	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS AND ACCOUNT GROUP EQUITY Contributed Capital Investment in General Fixed Assets	\$ 3,	- 111 \$	- - -		
10-229 00-209 31-239 30 60-269 40-259 OTAL L FUND / 81-284 990 270-289	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS AND ACCOUNT GROUP EQUITY Contributed Capital Investment in General Fixed Assets Fund Balance/Retained Earnings 12/31	\$ 3,4	- 111 \$	-		- - - \$ -
10-229 00-209 31-239 30 60-269 40-259 OTAL L FUND / 81-284 990 270-289	Payroll taxes and Other Payroll Withholdings All Other Current Liabilities Due To Other Funds Long Term Liabilities Current Portion of Long-Term Debt & Other Credits LIABILITIES AND OTHER CREDITS AND ACCOUNT GROUP EQUITY Contributed Capital Investment in General Fixed Assets	\$ 3,	- - - - - - - - - - - - - - - - - - -	107,649		- \$ -

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

	PROPRIETA	ARY FUNDS	FIDUCIARY FUND	ACCOUN	T 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	-	-	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	-		-	<u> </u>		-
150-159 Other Current Assets		1				-
160-169 Fixed Assets	-	_	- 1	573,673	-	573,673
180-189 Other Debits	-	-	- 1	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ -	\$ -	\$ 144,859	\$ 573,673	\$ -	\$ 3,242,518

LIABILI	TIES AND OTHER CREDITS									
210-229 200-209	Payroll taxes and Other Payroll Withholdings	-	-		-		-		_	3,411
231-239	All Other Current Liabilities	-	-		_		_		_	-
230	Due To Other Funds	-	-		-	<u> </u>	-		-	
240-259	Current Portion of Long-Term Debt & Other Credits	-	-	1	-		-		-	-
260-269	Long Term Liabilities	-	-		-		-		-	-
TOTAL L	IABILITIES AND OTHER CREDITS	\$ _	\$ -	\$	-	\$	-	\$	-	\$ 3,411
ĺ			 					•		

FUND AND ACCOUNT GROUP EQUIT	Υ							 		
281-284 Contributed Capital		_	1	-	T	-	-	-		-
290 Investment in General Fixed Assets		-		-		-	573,673	-		573,673
270-289 Fund Balance/Retained Earnings 12/3	31	-		-		144,859	-	-		2,665,434
291-299 Other Equity		_		-		-	-	-	L	-
TOTAL FUND AND ACCOUNT GROUP EQUIT	Y \$	_	\$	-	\$	144,859	\$ 573,673	\$ -	\$	3,239,107

1			
TOTAL LIAB	ILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$	3,242,518

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		GOVERNMEN	ITAL FUNDS	
			Special Revenue		
TAXES		General Fund	(Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	46,298	Liquia i deloj		
305.00	Occupation Taxes (Levied Under Municipal Code)	-	_		-
308.00	Residence Taxes (Levied by Cities of the 3rd Class)		_		-
300.00	Regional Asset District Sales Tax				
309.00	(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	_		-	-
J10.50	Other 2000, Fax Eliconing / tot/ for 511 Toxico	_	_	-	_
	- A COMMANDE	-	_	-	-
	Addition to the second	-	-		-
TOTAL .	TAXES	\$ 185,684	\$ -	- S	\$ -
LICEN	SES & PERMITS				
	All Other License and Permits	_	-	-	•
321.80	Cable Television Franchise Fees	-	-	-	
	LICENSE & PERMITS	\$ -	\$ -	\$ -	\$ -
	& FORFEITS				
	Fines and Forfeits	1,841	-	-	
TOTAL	FINES & FORFEITS	\$ 1,841	-		\$ -
	EST, RENTS & ROYALTIES				
INTER					
l.		24 883	2 373	۱ -	_
341.00	Interest Earnings	24,683	2,373		
341.00 342.00		24,683 31,101 55,784		-	

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

	REVENUES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
TAXES		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	-	<u>-</u>	•	46,298
305.00	Occupation Taxes (Levied Under Municipal Code)	-	-	-	-
00,808	Residence Taxes (Levied by Cities of the 3rd Class)	-	-	-	-
	Regional Asset District Sales Tax				
00,00	(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**	-	<u>-</u>	-	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 1	TAXES	\$ -		-	\$ 185,684
LICENS	SES & PERMITS				
	All Other License and Permits	-	-	-	-
321.80	Cable Television Franchise Fees	<u> </u>	-	\$ -	- \$ -
IOIALI	LICENSE & PERMITS		\$ -	3	
EILIEA	& FORFEITS				
FINES		_	_		1,841
	Fines and Forfeits				
330-332	Fines and Forfeits			- S	\$ 1.841
330-332	Fines and Forfeits FINES & FORFEITS	\$ -	\$ -	\$ -	\$ 1,841
330-332 FOTAL I				\$ -	\$ 1,841
330-332 TOTAL I	EST, RENTS & ROYALTIES			\$ -	
330-332 TOTAL I	FINES & FORFEITS	\$ -	\$ -		\$ 1,841 27,056 31,101

^{**} This fax 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) Debt Service **FEDERAL Capital Projects** General Fund Highways and Streets Community Development All Other Federal Capital and Operating Grants National Forest All Other Federal Shared Revenue & Entitlements Federal Payments in Lieu of Taxes \$

\$

\$

351,03

351.09 351.00

352.01

352.00

353,00

TOTAL FEDERAL

STATE					
354.03 Hi	ghways and Streets	35,912	-	4	-
354.09 Cd	ommunity Development		-	-	-
354.15 Re	ecycling/Act 101		-	-	-
354.00 Al	Other State Capital and Operating Grants	 -		-	-
355.01 Pu	ublic Utility Realty Tax (PURTA)	181	-	-	-
355.02-355.0	3 Motor Vehicle Fuel Tax				
(L	iquid Fuels Tax) and State Road Turnback	-	106,993	-	-
355.04 AI	coholic Beverage Licenses	300	-	-	•
355.05 G	eneral Municipal Pension System State Aid	4,318	-	-	-
355.07 Fo	reign Fire Insurance Tax Distribution	6,038	_	•	-
355.08 Lo	ocal Share Assessment/Gaming Proceeds	34,570	-	-	-
355.09 M	arcellus Shale Impact Fee Distribution	568,168	-	-	
355.00 AI	I Other State Shared Revenue & Entitlements	-	 =	-	
356.00 St	ate Payments in Lieu of Taxes	-	-		_
TOTAL STA	TE .	\$ 649,487	\$ 106,993	\$ -	\$ _

\$

		 		 		
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 I	LOCAL GOVERNMENT UNITS	\$ 5	\$ -	\$ -	\$	•

	INTERGOVERNMENTAL REVENUES	PROPRIE	TARY FUNDS	FIDUC FU		TOTAL
FEDE	RAL	Enterprise	Internal Service	Trus Age		Memorandum Only
351.03	Highways and Streets	-			- 1	-
351.09	Community Development		_		-	_
351.00	All Other Federal Capital and Operating Grants	_	-		-	_
352.01	National Forest	-	_		- 1	_
352.00	All Other Federal Shared Revenue & Entitlements	-	-			_
353.00	Federal Payments in Lieu of Taxes	-	-		-	-
TOTAL	FEDERAL	\$ -	\$ -	\$	-	\$ -

STATE							
354.03	Highways and Streets	-		-	4	T	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
355.02-3	55.03 Motor Vehicle Fuel Tax	-		-	-	1	106,993
	(Liquid Fuels Tax) and State Road Turnback	-		_	 -		_
355,04	Alcoholic Beverage Licenses	-		-	-		300
355.05	General Municipal Pension System State Aid	-		-	-	1	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	\$ _	S	-	\$ -	\$	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		1				
	Contracted Intergovernmental Services	-		-	_		
359.00	Local Government Units, Authorities Payments and					·	
1	Payments in Lieu of Taxes	-		-			5
TOTAL I	OCAL GOVERNMENT UNITS	\$ -	\$	-	\$ -	\$	5

TOTAL INTERGOVERNMENTAL REVENUES		\$ 756,485
1		

	REVENUES		Special Revenue (Including State	NTAL FUNDS	
CHARG	SES FOR SERVICE	General Fund	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)	-	<u> </u>		
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	-	_	- 1	_
378.00	Water System	-	-	-	-
378,00	All Other Charges for Service		-	-	-
TOTAL (CHARGES FOR SERVICE	\$ 9,594	\$ -	-	\$ -

UNCLA	ASSIFIED 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 I	JNCLASSIFIED 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	•		1	-		
394.00 Proceeds if Short-Term Debt	-	-		-		
395,00 Refunds of Prior Year Expenditures	 3,000		_	-	,	
TOTAL OTHER FINANCING SOURCES	\$ 3,000	\$ _	\$	-	\$	-

TOTAL REVENUES \$ 905,395 \$ 109,366 \$ - \$	OTAL REVENUES	<u> </u>	905.395 \$	109.366 \$	- \$	

^{**} 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	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
CHARG	ES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	-	-	-	315
362.00	Public Safety	-	-	-	2,085
363.20	Parking	-	-	-	-
63,00	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 C	CHARGES FOR SERVICE	\$ -		-	\$ 9,594
LINICLA	SSIFIED OPERATING REVENUES				· · · · · · · · · · · · · · · · · · ·
			_	_	1 -
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-		
387.00	Contributions & Donations from Private Sectors	-	-	5.086	5,086
388.00	Fiduciary Fund Pension Contributions	-	-	- 3,000	3,000
389.00 T OTAL (All Other Unclassified Operating Revenues*** JNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ 5,086	\$ 5,086
OTHER	R 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 if Short-Term Debt	-	**		
395.00	Refunds of Prior Year Expenditures	-		4	3,000
TOTAL I	LOCAL GOVERNMENT UNITS	\$ -	\$ -	\$	\$ 3,000
	REVENUES	\$ -	T\$ -	\$ 5,086	\$ 1,019,84

^{**} 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

4.040.000		***************************************	Special Revenue (Including State		
GENEF	RAL GOVERNMENT	General Fund	Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	5,100	-	-	
101.00	Executive (Manager or Mayor)	-	-	-	
102.00	Auditing Services/Financial Administration	6,800	-	-	_
103.00	Tax Collection	4,460	-	-	-
104.00	Solicitor/Legal Services	14,793	-	-	-
105.00	Secretary/Clerk	9,605	-	-	_
106.00	Other General Government Administration	20,479	-		
107.00	IT-Networking Services-Data Processing	-	-		
00.80	Engineering Services	4,348	•	-	_
109.00	General Government Buildings and Plant	12,676	_	-	-
TOTAL (GENERAL GOVERNMENT	\$ 78,261	\$ -	\$ -	\$ -

PUBLIC	SAFETY				
410.00	Police	-	 -	<u>-</u>	-
411.00	Fire	19,901	 -		-
412.00	Ambulance/Rescue	_	 -	-	-
113.00	UCC and Code Enforcement	-	-	-	•
14.00	Planning and Zoning	425	-	-	•
115.00	Emergency Management & Communications	-	-	-	-
16.00	Militia and Armories	-	-	-	-
17.00	Examination of Licensed Occupations	 -	-	-	-
18.00	Public Scales (weights and measures)	-	-	-	-
119.00	Other Public Safety	-		-	-
TOTAL F	PUBLIC SAFETY	\$ 20,326	\$ •	\$ 	\$ -

HEALTH AND HUMAN SERVICES				
420,00-425.00 Health and Human Services	\$ - \$	- \$	- \$	-

PUBLI	C WORKS - SANITATION						
426.00	Recycling Collection and Disposal	_			-		-
127.00	Solid Waste Collection and Disposal (trash)	-	-	<u> </u>	-		-
128.00	Weed Control		-		-		-
129.00	Wastewater/Sewage Collection & Treatment	 _	-			1	-
	PUBLIC WORKS - SANITATION	\$ _	\$ -	\$	-	\$	-

Memorandum Only 5,10 - 6,80 4,46 14,79 9,60 20,47 - 4,34 12,67 \$ 78,26
- 6,80 4,46 14,79 9,60 20,47 - 4,34 12,67
4,46 14,79 9,60 20,47 - 4,34 12,67
4,46 14,79 9,60 20,47 - 4,34 12,67
14,79 9,60 20,47 - 4,34 12,67
9,60 20,47 - 4,34 12,67
20,47 - 4,34 12,67
4,34 12,67
4,34 12,67
12,67
\$ 78.26
10,20
19,90
15,50
<u> </u>
42
_
\$ 20,32

720.00-1	20.00 Health and Human Dervices	Ψ		Ψ		1 *		1	
							 -		
PUBLIC	C WORKS - SANITATION					-		,	
426.00	Recycling Collection and Disposal	•	-				-		-
27.00	Solid Waste Collection and Disposal (garbage)		_				_	1	-
128,00	Weed Control		-		-		-		-
129.00	Wastewater/Sewage Collection & Treatment		-		-		-		-
TOTAL F	PUBLIC WORKS - SANITATION	\$	-	\$	-	\$	-	\$	-

	EXPENDITURES		GOVERNMEN	HAL FUNDS	
PUBLIC	C WORKS - HIGHWAYS & STREETS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
130.00	General Services - Administration	90,394	_	-	-
31.00	Cleaning of Streets and Gutters	-	10	-	-
32.00	Winter Maintenance - Snow Removal	-	12,179		-
133.00	Traffic Control Devices	_	-	-	•
34.00	Street Lighting	-	-		•
35.00	Sidewalks and Crosswalks	-	-	-	•
36.00	Storm Sewers and Drains	-	-		-
37.00	Repairs of Tools and Machinery	14,903	-	- 1	-
38.00	Maintenance & Repairs of Roads & Bridges	50,030	83,734	-	-
39.00	Highway Construction and Rebuilding Projects	-	-		
TOTAL P	PUBLIC WORKS - HIGHWAYS & STREETS	\$ 155,327	\$ 95,913	-	\$ -

440.00	Alexander				1		1	
440.00	Airports	 -	ļ .	-				
441.00	Cemeteries	-		-		-		-
442.00	Electric System	-		-		-	<u> </u>	-
443.00	Gas System	-		-	<u> </u>	-		-
444.00	Markets	-		_	<u> </u>	-		-
445.00	Parking	-		-	<u> </u>	-		-
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	\$ -	\$	-	\$	-	\$	-

	IRE AND RECREATION		 	,		
51.00	Culture-Recreation Administration	-	-		-	 -
152.00	Participant Recreation	-	 -	1	-	-
153,00	Spectator Recreation	-	 _		-	-
54.00	Parks	-	-		-	-
55,00	Shade Trees	-	 _		-	-
56,00	Libraries	-	_		-	-
57.00	Civil and Military Celebrations	-	-		-	-
58.00	Senior Citizens' Centers	-	-		-	-
59.00	All Other Culture and Recreation	7,474	-		-	
OTAL (CULTURE AND RECREATION	\$ 7,474	\$ -	\$	-	\$ -

COMMU	JNITY DEVELOPMENT		•			
461.00	Conservative of Natural Resources		_	_	-	-
462.00	Community Development and Housing		-	-	-	-
463.00	Economic Development		-	-	-	-
464.00	Economic Opportunity	<u> </u>	-	 _	-	-
465.00-46	59.00 All Other Community Development		-	-	-	-
TOTAL C	OMMUNITY AND DEVELOPMENT	\$	-	\$ -	\$ -	\$ -

	EXPENDITURES	PROPRIE	TARY FUN	DS	FIDUCIARY FUND	TOTAL
א ואו וכ	C WORKS - HIGHWAYS AND STREETS	Enterprise	Interna	l Service	Trust and Agency	Memorandum Only
30.00	General Services - Administration		Incina		-	90,394
31.00	Cleaning of Streets and Gutters	-		-	_	-
32.00	Winter Maintenance - Snow Removal	_		-	-	12,179
33.00	Traffic Control Devices	_		_	-	-
34.00	Street Lighting	_		_	-	-
35.00	Sidewalks and Crosswalks	-		-	-	-
36.00	Storm Sewers and Drains	-		•	-	-
37.00	Repairs of Tools and Machinery	-		-	-	14,903
38.00	Maintenance & Repairs of Roads & Bridges	-		-	-	133,764
39.00	Highway Construction and Rebuilding Projects	-		_	-	-
OTAL F	PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$	-	\$ -	\$ 251,240
	OWODKO OTUED OFDWOOD					1 0 2 11111 11111111
10BL II 40.00	C WORKS - OTHER SERVICES Airports		1	_	-	-
41.00	Cemeteries	-	1	_	-	-
42.00	Electric System	_		-	-	-
43.00	Gas System	-		_	-	-
44.00	Markets	-		-	-	-
45.00	Parking	-		-	-	-
46.00	Storm Water and Flood Control	_		-	-	
147.00	Transit System	-		-	-	-
148.00	Water System	-		-	-	•
449.00	Water Transport and Terminals	-			-	•
TOTAL	PUBLIC WORKS - OTHER SERVICES	\$ -	\$	-	-	-
CIII TI	JRE AND RECREATION					
451.00	Culture-Recreation Administration	-			T -	
451.00 452.00	Participant Recreation				-	
₩32.00 453.00	Spectator Recreation		+		-	•
154.00	Parks	-		_	-	-
155.00	Shade Trees	-				-
156.00	Libraries	-			-	•
157.00	Civil and Military Celebrations	-		-	-	-
458.00	Senior Citizens' Centers	-		-	-	-
459.00	All Other Culture and Recreation	-		-	-	7,474
	CULTURE AND RECREATION	\$ -	\$		\$ -	\$ 7,474
	ALIANTY DEVEL ODMENT		•			
461.00	AUNITY DEVELOPMENT Conservative of Natural Resources	-			-	-
462.00	Community Development and Housing				-	
	Economic Development			-		-
	Eggriging Detelopinon	L			 	
463.00		-	1	-	-	-
463.00 464.00	Economic Opportunity 469.00 All Other Community Development			-	-	-

EXPENDITURES		GOVERNME	NTAL FUNDS	
DEBT SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
171.00 Debt Principal (short-term and long-term)	-	-	-	-
172.00 Debt Interest (short-term and long-term)	-	-		-
175.00 Fiscal Agent Fees	-	-	-	-
FOTAL DEBT SERVICE		-	_	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITE	M			
181.00 Employer Paid Withholding Taxes and Unemployment	AI.		1	
Compensation	10,481	_	_	_
t82.00 Judgments and Losses	10,401	-		_
183,00 Pension/Retirement Fund Contributions	5,086	-		
184,00 Workers Compensation Insurance	294	-	-	
487.00 Group Insurance and Other Benefits	16,155	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 32,016	\$ -	\$ -	\$ -
NSURANCE 186.00 Insurance, Casualty, and Surety	\$ 15,299	-	\$ -	-
UNCLASSIFIED OPERATING EXPENDITURES				
UNCLASSIFIED OPERATING EXPENDITURES 488 00 Fiduciary Fund Benefits and Refunds Paid	-	-		-
488.00 Fiduciary Fund Benefits and Refunds Paid	-	-		-
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures***		- - \$ -		
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** FOTAL UNCLASSIFIED OPERATING EXPENDITURES	_	-		_
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES	_	-		_
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	\$ -	\$ -	\$ -	\$ -
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**	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$ -	- \$ - \$ -	- - - - - - -	\$ -
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	- - - - - -	- \$ - \$ -	- - - - - - -	\$ -
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	- - - - - -	- \$ - \$ -	- - - - - - -	\$ -

^{**} 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

	101 00000 001000 0010000	nnanan manan ma	sidas sea sea anarana		700000000000000000000000000000000000000	research and consistence of	***************************************	goraucos a consumo se pjerje
DEBT SERVICE	Ente	erprise	Internal	Service		st and ency	Men	norandum Only
171.00 Debt Principal (short-term and long-term)		-		-	1	· -		-
172.00 Debt Interest (short-term and long-term)		-		-		-		_
175.00 Fiscal Agent Fees		- "		-		160		160
FOTAL DEBT SERVICE	\$	-	\$	-	\$	160	\$	160
EMPLOYER PAID BENEFITS & WITHHOLDING ITE	М							
181.00 Employer Paid Withholding Taxes and Unemployment Compensation								10 404
t82.00 Judgments and Losses			 		 	-		10,481
183.00 Pension/Retirement Fund Contributions	<u> </u>	<u> </u>			+			5,086
484.00 Workers Compensation Insurance					+			294
487.00 Group Insurance and Other Benefits		_						16,155
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$	-	\$	-	\$	_	\$	32,016
UNCLASSIFIED OPERATING EXPENDITURES								
488.00 Fiduciary Fund Benefits and Refunds Paid		-		-				-
	\$	- - -	\$	-	\$	- <u>- </u>	\$	-
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$		\$	-	\$		\$	
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** FOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES	\$		\$	-	\$		\$	-
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	-	\$	- -	\$	<u> </u>	\$	
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** FOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund of Prior Year Revenues	\$		\$	-	\$		\$	
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** FOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund of Prior Year Revenues 492.00 Interfund Operating Transfers**	\$		\$		\$		\$	
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** FOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund of Prior Year Revenues 492.00 Interfund Operating Transfers** 493.00 All Other Financing Uses		-				-		- - - - - -

OVER EXPENDITURES

4,926

615,071

^{**} 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

DEBT STATEMENT

Total Balance																				•	•	-	•
Plus (less) Unamortized Premium (Discount)																							€5
Outstanding Year End (1)													•										
Current Year Accretion of Compound Int.																				Jg.			TOTAL OLITETANDING DEBT
Principal Paid This Year																				Total bonds and notes outstanding	e obligations		TOTAL OUTST
Principal Incurred This Year																				Total bonds and	Capitalized lease obligations	Other debt	
Outstanding Beginning of Year (1)																							
Original Amount of Issue																							
Issue Date Maturity Date (year) (year)																	ALL LUCION CO.						
												Library, and the state of the s											
Bond (B) Note (N)	IND NOTES										1 FASES												
Purpose	GENERAL OBLIGATION BONDS AND NOTES	The state of the s				DEVENITE BONDS AND NOTES		The state of the s	- Indiana and the state of the	- Andrews -	1 CASE DENTAL DEBT/CENERAL FASES	LEASE NEW I AL DED I CENTERAL	And the state of t	A STATE OF THE STA	 A STATE OF THE STA	OTHER		· · · · · · · · · · · · · · · · · · ·					

STATEMENT OF CAPITAL EXPENDITURES

Category:	Capital Purchases	Capital Construction	Total
Electric			-
іге			-
3as System			-
General Government			-
l ealth			<u></u>
lousing			_
ibraries			-
Mass Transit			<u>-</u>
Parks			-
Police			
Sewer			_
Solid Waste			<u>-</u>
Streets/Highways	-		
Vater			-
Other (Please Specify)			
			-
			-
			-
			•
			-
			-
			-
			-
			-
TOTAL CAPITAL EXPENDITURES*		[3	-
			

^{*} 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