

**UPPER UWCHLAN TOWNSHIP
ANNUAL AUDIT
AND
FINANCIAL REPORT
DECEMBER 31, 2011**



Annual Audit and Financial Report

City of: _____, _____ County

Borough of: _____, _____ County

Township of: Upper Uwchlan, Chester County

Municipality of: _____, _____ County

for the year 2011

Return to:
 PA Department of Community and Economic Development
 Governor's Center for Local Government Services
 Commonwealth Keystone Building
 400 North Street, 4th Floor
 Harrisburg, Pennsylvania 17120-0225

Commonwealth of Pennsylvania
 Tom Corbett, Governor
www.state.pa.us

PA Department of Community and Economic Development
 C. Alan Walker, Secretary
www.newPA.com



INDEPENDENT AUDITORS' REPORT

Barbacane, Thornton & Company LLP

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April 2, 2012

To the Board of Supervisors
Upper Uwchlan Township
Chester Springs, Pennsylvania

We have audited the accompanying annual audit and financial report of Upper Uwchlan Township, Chester Springs, Pennsylvania as of December 31, 2011 and for the year then ended. This financial report is the responsibility of the Township's management. Our responsibility is to express an opinion on this 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The annual audit and financial report was 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 is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Upper Uwchlan Township, Chester Springs, Pennsylvania prepares its annual audit and financial report on the modified accrual basis of accounting. Under this basis, revenues primarily are recorded when measurable and available. Expenditures are recorded when the liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by DCED, the Township does not include footnote disclosures.

This audited financial report does not include the financial activities of the Non-Uniformed Pension Fund and Police Pension Fund. The effect on this financial report cannot be determined.

In our opinion, except for the effects of not including all required funds as indicated above, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the financial position of each of the various funds of Upper Uwchlan Township, Chester Springs, Pennsylvania as of December 31, 2011 and the results of its operations for the year then ended, on the basis of accounting described above.

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

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

BARBACANE
THORNTON
& COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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Balance Sheet					
December 31, 2011					
		Governmental Funds			
Assets and Other Debits		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
100-120	Cash and Investments	3,029,654	628,572	247,884	
140-144	Tax Receivable	73,866			
121-129					
145-149	Accounts Receivable (excluding taxes)	343,162			
130	Due From Other Funds	110,348	76		
131-139					
150-159	Other Current Assets	186,024			
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 3,743,054	\$ 628,648	\$ 247,884	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	44,352			
200-209					
231-239	All Other Current Liabilities	316,268	1,692	372,369	
230	Due To Other Funds	76		110,348	
260-269	Long-Term-Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 360,696	\$ 1,692	\$ 482,717	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	3,382,358	626,956	(234,833)	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 3,382,358	\$ 626,956	\$ (234,833)	\$ -

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						3,906,110
140-144	Tax Receivable						73,866
121-129	Accounts Receivable (excluding taxes)						343,162
145-149							
130	Due From Other Funds						110,424
131-139	Other Current Assets						186,024
150-159							
160-169	Fixed Assets						-
180-189	Other Debits					2,339,744	2,339,744
Total Assets and Other Debits		\$ -	\$ -	\$ -	\$ -	\$ 2,339,744	\$ 6,959,330

Liabilities and Other Credits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings						44,352
200-209	All Other Current Liabilities						690,329
231-239							
230	Due To Other Funds						110,424
260-269	Long-Term-Liabilities					2,339,744	2,339,744
240-259	Current Portion of Long-Term Debt & Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ 2,339,744	\$ 3,184,849

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
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						3,774,481
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,774,481

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 6,959,330
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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, 2011					
REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	804,754	220,154		
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	356,869			
310.20	Earned Income Taxes/Wage Taxes	2,923,612			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 4,085,235	\$ 220,154	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	103,813			
321.80	Cable Television Franchise Fees	259,860			
Total Licenses & Permits		\$ 363,673	\$ -	\$ -	\$ -

Fines & Forfeits					
330-332	Fines and Forfeits	86,413			
Total Fines & Forfeits		\$ 86,413	\$ -	\$ -	\$ -

Interest, Rents & Royalties					
341.00	Interest Earnings	20,824	1,137	1,002	
342.00	Rents and Royalties	4,800			
Total Interest, Rents & Royalties		\$ 25,624	\$ 1,137	\$ 1,002	\$ -

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

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes				1,024,908
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				356,869
310.20	Earned Income Taxes/Wage Taxes				2,923,612
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 4,305,389

Licenses and Permits					
320-322	All Other Licenses and Permits				103,813
321.80	Cable Television Franchise Fees				259,860
Total Licenses & Permits		\$ -	\$ -	\$ -	\$ 363,673

Fines & Forfeits					
330-332	Fines and Forfeits				86,413
Total Fines & Forfeits		\$ -	\$ -	\$ -	\$ 86,413

Interest, Rents & Royalties					
341.00	Interest Earnings				22,963
342.00	Rents and Royalties				4,800
Total Interest, Rents & Royalties		\$ -	\$ -	\$ -	\$ 27,763

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

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		456		
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	13,839			
355.01	Public Utility Realty Tax (PURTA)	5,482			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		202,761		
355.04	Alcoholic Beverage Licenses	200			
355.05	General Municipal Pension System State Aid	173,597			
355.07	Foreign Fire Insurance Tax Distribution**	175,292			
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes	3,617			
Total State		\$ 372,027	\$ 203,217	\$ -	\$ -

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

** New line items in 2010

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				456
354.09	Community Development				-
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants				13,839
355.01	Public Utility Realty Tax (PURTA)				5,482
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				202,761
355.04	Alcoholic Beverage Licenses				200
355.05	General Municipal Pension System State Aid				173,597
355.07	Foreign Fire Insurance Tax Distribution**				175,292
355.08	Local Share Assessment/Gaming Proceeds**				-
355.00	All Other State Shared Revenues & Entitlements				-
356.00	State Payments in Lieu of Taxes				3,617
Total State		\$ -	\$ -	\$ -	\$ 575,244

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 575,244
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** New line items in 2010

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges For Service					
361.00	General Government	145,256			
362.00	Public Safety	1,759			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & Disposal Charge (trash)	1,294,984			
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	46,123			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Service				
Total Charges for Service		\$ 1,488,122	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	115,336			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	7,715			
Total Unclassified Operating Revenues		\$ 123,051	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**		13,000		
393.00	Proceeds of General Long-Term Debt			1,399,999	
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	4,464			
Total Other Financing Sources		\$ 4,464	\$ 13,000	\$ 1,399,999	\$ -

TOTAL REVENUES	\$ 6,548,609	\$ 437,508	\$ 1,401,001	\$ -
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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.

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Charges For Service					
361.00	General Government				145,256
362.00	Public Safety				1,759
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)				1,294,984
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				46,123
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				-
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System				-
379.00	All Other Charges for Service				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 1,488,122

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				115,336
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				7,715
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 123,051

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				13,000
393.00	Proceeds of General Long-Term Debt				1,399,999
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				4,464
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 1,417,463

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 8,387,118
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater the 1% of "TOTAL REVENUES" in each of the funds.

EXPENDITURES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
General Government					
400.00	Legislative (Governing) Body	77,015		3,611	
401.00	Executive (Manager or Mayor)	458,584			
402.00	Auditing Services/Financial Administration	8,100			
403.00	Tax Collection	76,380			
404.00	Solicitor/Legal Services	19,440			
405.00	Secretary/Clerk				
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing	35,479			
408.00	Engineering Services	191,494			
409.00	General Government Buildings and Plant	72,823		13,700	
Total General Government		\$ 939,315	\$ -	\$ 17,311	\$ -

Public Safety					
410.00	Police	1,452,654		50,168	
411.00	Fire	192,713	220,154		
412.00	Ambulance/Rescue	26,250			
413.00	UCC and Code Enforcement	230,566		26,225	
414.00	Planning and Zoning	10,867			
415.00	Emergency Management & Communications	1,934			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety	2,525			
Total Public Safety		\$ 1,917,509	\$ 220,154	\$ 76,393	\$ -

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)	703,860			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment				
Total Public Works - Sanitation		\$ 703,860	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				80,626
401.00	Executive (Manager or Mayor)				458,584
402.00	Auditing Services/Financial Administration				8,100
403.00	Tax Collection				76,380
404.00	Solicitor/Legal Services				19,440
405.00	Secretary/Clerk				-
406.00	Other General Government Administration				-
407.00	IT-Networking Services-Data Processing				35,479
408.00	Engineering Services				191,494
409.00	General Government Buildings and Plant				86,523
Total General Government		\$ -	\$ -	\$ -	\$ 956,626

Public Safety					
410.00	Police				1,502,822
411.00	Fire				412,867
412.00	Ambulance/Rescue				26,250
413.00	UCC and Code Enforcement				256,791
414.00	Planning and Zoning				10,867
415.00	Emergency Management & Communications				1,934
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				2,525
Total Public Safety		\$ -	\$ -	\$ -	\$ 2,214,056

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)				703,860
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 703,860

2011 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	703,618			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		124,032		
433.00	Traffic Control Devices	4,019	33,956		
434.00	Street Lighting	5,460		4,090	
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges		197,188	1,457,640	
439.00	Highway Construction and Rebuilding Projects	7,871			
Total Public Works - Highways & Streets		\$ 720,968	\$ 355,176	\$ 1,461,730	\$ -

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	127,505		790,708	
455.00	Shade Trees				
456.00	Libraries	5,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	5,412			
Total Culture and Recreation		\$ 137,917	\$ -	\$ 790,708	\$ -

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<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				703,618
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				124,032
433.00	Traffic Control Devices				37,975
434.00	Street Lighting				9,550
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				1,654,828
439.00	Highway Construction and Rebuilding Projects				7,871
Total Public Works - Highways & Streets		\$ -	\$ -	\$ -	\$ 2,537,874

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				918,213
455.00	Shade Trees				-
456.00	Libraries				5,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				5,412
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 928,625

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)			170,688	
472.00	Debt Interest (short-term and long-term)			67,403	
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ 238,091	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	23,211			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	356,448			
484.00	Worker Compensation Insurance	65,512			
487.00	Group Insurance and Other Benefits				
Total Miscellaneous Expenditures		\$ 445,171	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	5,581			

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	1,185			
Total Unclassified Operating Expenditures		\$ 1,185	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	38,545			
492.00	Interfund Operating Transfers**	13,000			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 51,545	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 4,923,051	\$ 575,330	\$ 2,584,233	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,625,558	\$ (137,822)	\$ (1,183,232)	\$ -
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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.

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)				170,688
472.00	Debt Interest (short-term and long-term)				67,403
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 238,091

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				23,211
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				356,448
484.00	Worker Compensation Insurance				65,512
487.00	Group Insurance and Other Benefits				-
Total Miscellaneous Expenditures		\$ -	\$ -	\$ -	\$ 445,171

Insurance					
486.00	Insurance, Casualty, and Surety				5,581

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				-
489.00	All Other Unclassified Expenditures***				1,185
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ 1,185

Other Financing Uses					
491.00	Refund of Prior Year Revenues				38,545
492.00	Interfund Operating Transfers**				13,000
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 51,545

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 8,082,614
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 304,504
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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.

