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**UPPER UWCHLAN TOWNSHIP**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2012**

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## INDEPENDENT AUDITOR'S REPORT

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May 10, 2013

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

### Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Upper Uwchlan Township, Chester Springs, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2012, and the related statement of revenues and expenditures for the year then ended.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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

BARBACANE  
THORNTON  
& COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Supervisors  
Upper Uwchlan Township

Basis for Qualified Opinion

This audited financial report does not include the financial activities of the Non-Uniformed Pension Fund and Police Pension Fund, which are required for a complete presentation in accordance with the accounting basis described in the Basis of Accounting paragraph below. The effect on this financial report cannot be determined.

Qualified Opinion

In our opinion, except for the effects of not including the pension funds, as discussed in the Basis for Qualified Opinion paragraph, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of Upper Uwchlan Township, Chester Springs, Pennsylvania as of December 31, 2012 and the revenues it received and the expenditures it paid for the year then ended, on the basis of accounting described above.

Basis of Accounting

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, 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 DCED. As permitted by the DCED, Upper Uwchlan Township, Chester Springs, Pennsylvania, prepares its annual audit and financial report on the modified accrual basis of accounting. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Upper Uwchlan Township, Chester Springs, Pennsylvania; 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

**Balance Sheet**  
 December 31, 2012

| Assets and Other Debits              |                                       | December 31, 2012 |  |                  |           |
|--------------------------------------|---------------------------------------|-------------------|--|------------------|-----------|
|                                      |                                       | General Fund      | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Serv |
| 100-120                              | Cash and Investments                  | 2,785,528         | 966,829  | 700,493          |           |
| 140-144                              | Tax Receivable                        | 39,910            |  |                  |           |
| 121-129                              | Accounts Receivable (excluding taxes) |                   |  |                  |           |
| 145-149                              |                                       | 274,830           | 191,061  |                  |           |
| 130                                  | Due From Other Funds                  |                   | 1,077  |                  |           |
| 131-139                              | Other Current Assets                  |                   |  |                  |           |
| 150-159                              |                                       | 42,200            | 11,026   |                  |           |
| 160-169                              | Fixed Assets                          |                   |  |                  |           |
| 180-189                              | Other Debits                          |                   |  |                  |           |
| <b>Total Assets and Other Debits</b> |                                       | \$ 3,142,468      | \$ 1,168,993   | \$ 700,493       |           |

| Liabilities and Other Credits              |   | December 31, 2012 |            |           |  |
|--|---|-------------------|------------|-----------|--|
| 210-229                                    | Payroll Taxes and Other Payroll Withholdings      | 51,813            |            |           |  |
| 200-209                                    | All Other Current Liabilities                     |                   |            |           |  |
| 231-239                                    |   | 197,426           | 206,113    | 79,716    |  |
| 230  | Due To Other Funds                                | 1,077             |            |           |  |
| 260-269                                    | Long-Term Liabilities                             |                   |            |           |  |
| 240-259                                    | Current Portion of Long-Term Debt & Other Credits |                   |            |           |  |
| <b>Total Liabilities and Other Credits</b> |   | \$ 250,316        | \$ 206,113 | \$ 79,716 |  |

| Fund and Account Group Equity              |   | December 31, 2012 |            |            |  |
|--|---|-------------------|------------|------------|--|
| 281-284                                    | Contributed Capital                       |                   |            |            |  |
| 290  | Investment in General Fixed Assets        |                   |            |            |  |
| 270-289                                    | Fund Balance / Retained Earnings on 12/31 | 2,892,152         | 963,880    | 620,777    |  |
| 291-299                                    | Other Equity                              |                   |            |            |  |
| <b>Total Fund and Account Group Equity</b> |   | \$ 2,892,152      | \$ 963,880 | \$ 620,777 |  |

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

| Assets and Other Debits              |                                       | Fund and Account Group |                  |                |                      |                        | Total            |
|--------------------------------------|---------------------------------------|------------------------|------------------|----------------|----------------------|------------------------|------------------|
|                                      |                                       | Enterprise             | Internal Service | Trust & Agency | General Fixed Assets | General Long-Term Debt |                  |
| 100-120                              | Cash and Investments                  |                        |                  |                |                      |                        | 4,452,850        |
| 140-144                              | Tax Receivable                        |                        |                  |                |                      |                        | 39,910           |
| 121-129                              | Accounts Receivable (excluding taxes) |                        |                  |                |                      |                        | 465,891          |
| 145-149                              |                                       |                        |                  |                |                      |                        |                  |
| 130                                  | Due From Other Funds                  |                        |                  |                |                      |                        | 1,077            |
| 131-139                              | Other Current Assets                  |                        |                  |                |                      |                        | 53,226           |
| 150-159                              |                                       |                        |                  |                |                      |                        |                  |
| 160-169                              | Fixed Assets                          |                        |                  |                |                      |                        | -                |
| 180-189                              | Other Debits                          |                        |                  |                |                      | 1,889,133              | 1,889,133        |
| <b>Total Assets and Other Debits</b> |                                       |                        |                  |                |                      | <b>1,889,133</b>       | <b>1,889,133</b> |

| Liabilities and Other Credits              |   | Fund and Account Group |                  |                |                      |                        | Total            |
|--|---|------------------------|------------------|----------------|----------------------|------------------------|------------------|
|  |   | Enterprise             | Internal Service | Trust & Agency | General Fixed Assets | General Long-Term Debt |                  |
| 210-229                                    | Payroll Taxes and Other Payroll Withholdings      |                        |                  |                |                      |                        | 51,813           |
| 200-209                                    | All Other Current Liabilities                     |                        |                  |                |                      |                        | 483,255          |
| 231-239                                    |   |                        |                  |                |                      |                        |                  |
| 230  | Due To Other Funds                                |                        |                  |                |                      |                        | 1,077            |
| 260-269                                    | Long-Term Liabilities                             |                        |                  |                |                      | 1,561,491              | 1,561,491        |
| 240-259                                    | Current Portion of Long-Term Debt & Other Credits |                        |                  |                |                      | 327,642                | 327,642          |
| <b>Total Liabilities and Other Credits</b> |   |                        |                  |                |                      | <b>1,889,133</b>       | <b>1,889,133</b> |

| Fund and Account Group Equity              |   | Fund and Account Group |                  |                |                      |                        | Total            |
|--|---|------------------------|------------------|----------------|----------------------|------------------------|------------------|
|  |   | Enterprise             | Internal Service | Trust & Agency | General Fixed Assets | General Long-Term Debt |                  |
| 281-284                                    | Contributed Capital                       |                        |                  |                |                      |                        | -                |
| 290  | Investment in General Fixed Assets        |                        |                  |                |                      |                        | -                |
| 270-289                                    | Fund Balance / Retained Earnings on 12/31 |                        |                  |                |                      |                        | 4,476,809        |
| 291-299                                    | Other Equity                              |                        |                  |                |                      |                        | -                |
| <b>Total Fund and Account Group Equity</b> |   |                        |                  |                |                      |                        | <b>4,476,809</b> |

**TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY** \$ - \$ - \$ - \$ - \$ - \$ -

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, 2012

| REVENUES           |   | GOVERNMENTAL FUNDS |  |                  |              |
|--------------------|---|--------------------|--|------------------|--------------|
|                    |   | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Service |
| <b>Taxes</b>       |   |                    |  |                  |              |
| 301.00             | Real Estate Taxes   | 1,020,818          |  |                  |              |
| 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<br>(Allegheny County municipalities only) |                    |  |                  |              |
| 310.00             | Per Capita Taxes  |                    |  |                  |              |
| 310.10             | Real Estate Transfer Taxes  | 385,997            |  |                  |              |
| 310.20             | Earned Income Taxes/Wage Taxes  | 3,273,404          |  |                  |              |
| 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<br>(Please List)                  |                    |  |                  |              |
| <b>Total Taxes</b> |   | \$ 4,680,219       | \$ -   | \$ -             | \$ -         |

| Licenses and Permits                |                                 |            |      |      |      |
|-------------------------------------|---------------------------------|------------|------|------|------|
| 320-322                             | All Other Licenses and Permits  | 164,484    |      |      |      |
| 321.80                              | Cable Television Franchise Fees | 218,864    |      |      |      |
| <b>Total Licenses &amp; Permits</b> |                                 | \$ 383,348 | \$ - | \$ - | \$ - |

| Fines & Forfeits                  |                    |           |      |      |      |
|-----------------------------------|--------------------|-----------|------|------|------|
| 330-332                           | Fines and Forfeits | 75,501    |      |      |      |
| <b>Total Fines &amp; Forfeits</b> |                    | \$ 75,501 | \$ - | \$ - | \$ - |

| Interest, Rents & Royalties                  |                     |           |          |        |      |
|--|---------------------|-----------|----------|--------|------|
| 341.00                                       | Interest Earnings   | 14,565    | 5,091    | 782    |      |
| 342.00                                       | Rents and Royalties | 4,800     |          |        |      |
| <b>Total Interest, Rents &amp; Royalties</b> |                     | \$ 19,365 | \$ 5,091 | \$ 782 | \$ - |

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

2012 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   |                   |                  |                  | 1,020,818       |
| 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<br>(Allegheny County municipalities only) |                   |                  |                  | -               |
| 310.00             | Per Capita Taxes  |                   |                  |                  | -               |
| 310.10             | Real Estate Transfer Taxes  |                   |                  |                  | 385,997         |
| 310.20             | Earned Income Taxes/Wage Taxes  |                   |                  |                  | 3,273,404       |
| 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<br>(Please List)                  |                   |                  |                  | -               |
| <b>Total Taxes</b> |   | \$                | \$               | \$               | \$ 4,680,299    |

| Licenses and Permits                |                                 |    |    |    |            |
|-------------------------------------|---------------------------------|----|----|----|------------|
| 320-322                             | All Other Licenses and Permits  |    |    |    | 164,484    |
| 321.80                              | Cable Television Franchise Fees |    |    |    | 218,864    |
| <b>Total Licenses &amp; Permits</b> |                                 | \$ | \$ | \$ | \$ 383,348 |

| Fines & Forfeits                  |                    |    |    |    |           |
|-----------------------------------|--------------------|----|----|----|-----------|
| 330-332                           | Fines and Forfeits |    |    |    | 75,501    |
| <b>Total Fines &amp; Forfeits</b> |                    | \$ | \$ | \$ | \$ 75,501 |

| Interest, Rents & Royalties                  |                     |    |    |    |           |
|--|---------------------|----|----|----|-----------|
| 341.00                                       | Interest Earnings   |    |    |    | 20,436    |
| 342.00                                       | Rents and Royalties |    |    |    | 4,800     |
| <b>Total Interest, Rents &amp; Royalties</b> |                     | \$ | \$ | \$ | \$ 25,236 |

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

## 2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

| INTERGOVERNMENTAL REVENUES |   | GOVERNMENTAL FUNDS |  |                  |              |
|----------------------------|---|--------------------|--|------------------|--------------|
| Federal                    |   | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Service |
| 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               |                    |  |                  |              |
| <b>Total Federal</b>       |   | \$                 | \$   | \$               | \$           |

| State              |  |            |            |            |    |
|--------------------|--|------------|------------|------------|----|
| 354.03             | Highway and Streets  |            | 479,631    |            |    |
| 354.09             | Community Development  |            |            |            |    |
| 354.15             | Recycling/Act 101  |            |            |            |    |
| 354.00             | All Other State Capital and Operating Grants                         | 9,940      | 472        | 708,178    |    |
| 355.01             | Public Utility Realty Tax (PURTA)                                    | 5,890      |            |            |    |
| 355.02-<br>355.03  | Motor Vehicle Fuel Tax<br>(Liquid Fuels Tax) and State Road Turnback |            | 267,011    |            |    |
| 355.04             | Alcoholic Beverage Licenses  | 400        |            |            |    |
| 355.05             | General Municipal Pension System State Aid                           | 100,131    |            |            |    |
| 355.07             | Foreign Fire Insurance Tax Distribution                              | 99,097     |            |            |    |
| 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                                      |            |            |            |    |
| <b>Total State</b> |  | \$ 215,458 | \$ 747,114 | \$ 708,178 | \$ |

| Local Governmental Units            |   |      |      |            |      |
|-------------------------------------|---|------|------|------------|------|
| 357.03                              | Highways and Streets  |      |      |            |      |
| 357.00                              | All Other Local Governmental Units Capital and Operating Grants                   |      |      | 250,000    |      |
| 358.00                              | Local Governmental Unit Shared Payments for Contracted Intergovernmental Services |      |      |            |      |
| 359.00                              | Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes      |      |      |            |      |
| <b>Total Local Government Units</b> |   | \$ - | \$ - | \$ 250,000 | \$ - |

\*\* New line items in 2012

DCED-CLGS-30 (10-12)  
 2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

| INTERGOVERNMENTAL REVENUES |   | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|----------------------------|---|-------------------|------------------|------------------|-----------------|
| Federal                    |   | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 351.03                     | Highways and Streets                            |                   |                  |                  | -               |
| 351.09                     | Community Development                           |                   |                  |                  | -               |
| 351.00                     | All Other Federal Capital and Operating Grants  |                   |                  |                  | -               |
| 352.01                     | National Forest                                 |                   |                  |                  | -               |
| 352.00                     | All Other Federal Shared Revenue & Entitlements |                   |                  |                  | -               |
| 353.00                     | Federal Payments in Lieu of Taxes               |                   |                  |                  | -               |
| <b>Total Federal</b>       |   | \$                | \$               | \$               | \$              |

| State              |  |    |    |    |              |
|--------------------|--|----|----|----|--------------|
| 354.03             | Highway and Streets  |    |    |    | 479,631      |
| 354.09             | Community Development  |    |    |    | -            |
| 354.15             | Recycling/Act 101  |    |    |    | -            |
| 354.00             | All Other State Capital and Operating Grants                         |    |    |    | 718,590      |
| 355.01             | Public Utility Realty Tax (PURTA)                                    |    |    |    | 5,890        |
| 355.02-<br>355.03  | Motor Vehicle Fuel Tax<br>(Liquid Fuels Tax) and State Road Turnback |    |    |    | 267,011      |
| 355.04             | Alcoholic Beverage Licenses  |    |    |    | 400          |
| 355.05             | General Municipal Pension System State Aid                           |    |    |    | 100,131      |
| 355.07             | Foreign Fire Insurance Tax Distribution                              |    |    |    | 99,097       |
| 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                                      |    |    |    | -            |
| <b>Total State</b> |  | \$ | \$ | \$ | \$ 1,670,750 |

| Local Governmental Units              |   |    |    |    |            |
|---------------------------------------|---|----|----|----|------------|
| 357.03                                | Highways and Streets  |    |    |    | -          |
| 357.00                                | All Other Local Governmental Units Capital and Operating Grants                   |    |    |    | 250,000    |
| 358.00                                | Local Governmental Unit Shared Payments for Contracted Intergovernmental Services |    |    |    | -          |
| 359.00                                | Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes      |    |    |    | -          |
| <b>Total Local Governmental Units</b> |   | \$ | \$ | \$ | \$ 250,000 |

|   |    |    |    |    |           |
|---|----|----|----|----|-----------|
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b> | \$ | \$ | \$ | \$ | 1,920,750 |
|---|----|----|----|----|-----------|

\*\* New line items in 2012

| REVENUES                         |  | GOVERNMENTAL FUNDS |  |                  |              |
|----------------------------------|--|--------------------|--|------------------|--------------|
| Charges For Service              |  | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Service |
| 361.00                           | General Government                                     | 96,383             |  |                  |              |
| 362.00                           | Public Safety  | 4,579              |  |                  |              |
| 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)       |                    | 1,055,710  |                  |              |
| 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                                 | 152,959            |  |                  |              |
| 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                          |                    |  |                  |              |
| <b>Total Charges for Service</b> |  | <b>\$ 253,921</b>  | <b>\$ 1,055,710</b>                                  | <b>\$ -</b>      | <b>\$ -</b>  |

| Unclassified Operating Revenues              |  |                   |             |                  |             |
|--|--|-------------------|-------------|------------------|-------------|
| 383.00                                       | Assessments                                    |                   |             |                  |             |
| 386.00                                       | Escheats (sale of personal property)           |                   |             |                  |             |
| 387.00                                       | Contributions & Donations from Private Sectors | 106,829           |             |                  |             |
| 388.00                                       | Fiduciary Fund Pension Contributions           |                   |             |                  |             |
| 389.00                                       | All Other Unclassified Operating Revenues***   | 4,270             |             | 10,017           |             |
| <b>Total Unclassified Operating Revenues</b> |  | <b>\$ 111,099</b> | <b>\$ -</b> | <b>\$ 10,017</b> | <b>\$ -</b> |

| Other Financing Sources              |   |                 |                   |                     |             |
|--------------------------------------|---|-----------------|-------------------|---------------------|-------------|
| 391.00                               | Proceeds of General Fixed Asset Disposition |                 |                   | 3,855               |             |
| 392.00                               | Interfund Operating Transfers**             |                 | 984,604           | 1,706,737           |             |
| 393.00                               | Proceeds of General Long-Term Debt          |                 |                   | 101,506             |             |
| 394.00                               | Proceeds of Short-Term Debt                 |                 |                   |                     |             |
| 395.00                               | Refunds of Prior Year Expenditures          | 4,700           |                   |                     |             |
| <b>Total Other Financing Sources</b> |   | <b>\$ 4,700</b> | <b>\$ 984,604</b> | <b>\$ 1,812,098</b> | <b>\$ -</b> |

|                       |                     |                     |                     |             |
|-----------------------|---------------------|---------------------|---------------------|-------------|
| <b>TOTAL REVENUES</b> | <b>\$ 5,743,611</b> | <b>\$ 2,792,519</b> | <b>\$ 2,781,075</b> | <b>\$ -</b> |
|-----------------------|---------------------|---------------------|---------------------|-------------|

\*\*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 (10-12)  
 2012 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                                     |                   |                  |                  | 96,383          |
| 362.00                           | Public Safety  |                   |                  |                  | 4,579           |
| 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)       |                   |                  |                  | 1,055,710       |
| 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                                 |                   |                  |                  | 152,959         |
| 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                          |                   |                  |                  | -               |
| <b>Total Charges for Service</b> |  | \$ -              | \$ -             | \$ -             | \$ 1,309,681    |

| Unclassified Operating Revenues              |  |      |      |      |            |
|--|--|------|------|------|------------|
| 383.00                                       | Assessments                                    |      |      |      | -          |
| 386.00                                       | Escheats (sale of personal property)           |      |      |      | -          |
| 387.00                                       | Contributions & Donations from Private Sectors |      |      |      | 106,829    |
| 388.00                                       | Fiduciary Fund Pension Contributions           |      |      |      | -          |
| 389.00                                       | All Other Unclassified Operating Revenues***   |      |      |      | 14,287     |
| <b>Total Unclassified Operating Revenues</b> |  | \$ - | \$ - | \$ - | \$ 121,116 |

| Other Financing Sources              |   |      |      |      |              |
|--------------------------------------|---|------|------|------|--------------|
| 391.00                               | Proceeds of General Fixed Asset Disposition |      |      |      | 3,855        |
| 392.00                               | Interfund Operating Transfers**             |      |      |      | 2,691,341    |
| 393.00                               | Proceeds of General Long-Term Debt          |      |      |      | 101,506      |
| 394.00                               | Proceeds of Short-Term Debt                 |      |      |      | -            |
| 395.00                               | Refunds of Prior Year Expenditures          |      |      |      | 4,700        |
| <b>Total Other Financing Sources</b> |   | \$ - | \$ - | \$ - | \$ 2,801,402 |

|                       |      |      |      |      |               |
|-----------------------|------|------|------|------|---------------|
| <b>TOTAL REVENUES</b> | \$ - | \$ - | \$ - | \$ - | \$ 11,817,205 |
|-----------------------|------|------|------|------|---------------|

\*\*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 |  |                  |              |
|---------------------------------|--|--------------------|--|------------------|--------------|
|                                 |  | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Service |
| <b>General Government</b>       |  |                    |  |                  |              |
| 400.00                          | Legislative (Governing) Body               | 44,558             |  | 31,805           |              |
| 401.00                          | Executive (Manager or Mayor)               | 509,117            |  | 22,962           |              |
| 402.00                          | Auditing Services/Financial Administration | 8,350              |  |                  |              |
| 403.00                          | Tax Collection                             | 36,246             |  |                  |              |
| 404.00                          | Solicitor/Legal Services                   | 10,217             | 3,672  |                  |              |
| 405.00                          | Secretary/Clerk                            |                    |  |                  |              |
| 406.00                          | Other General Government Administration    |                    |  |                  |              |
| 407.00                          | IT-Networking Services-Data Processing     | 30,552             |  |                  |              |
| 408.00                          | Engineering Services                       | 240,406            |  |                  |              |
| 409.00                          | General Government Buildings and Plant     | 70,327             |  | 1,076            |              |
| <b>Total General Government</b> |  | <b>\$ 949,773</b>  | <b>\$ 3,672</b>                                      | <b>\$ 55,843</b> | <b>\$ -</b>  |

| <b>Public Safety</b>       |                                       |                     |             |                  |             |
|----------------------------|---------------------------------------|---------------------|-------------|------------------|-------------|
| 410.00                     | Police                                | 1,477,940           |             | 71,440           |             |
| 411.00                     | Fire                                  | 363,571             |             |                  |             |
| 412.00                     | Ambulance/Rescue                      | 27,038              |             |                  |             |
| 413.00                     | UCC and Code Enforcement              | 224,417             |             |                  |             |
| 414.00                     | Planning and Zoning                   | 44,312              |             |                  |             |
| 415.00                     | Emergency Management & Communications | 5,773               |             |                  |             |
| 416.00                     | Militia and Armories                  |                     |             |                  |             |
| 417.00                     | Examination of Licensed Occupations   |                     |             |                  |             |
| 418.00                     | Public Scales (weights and measures)  |                     |             |                  |             |
| 419.00                     | Other Public Safety                   | 15,681              |             |                  |             |
| <b>Total Public Safety</b> |                                       | <b>\$ 2,158,732</b> | <b>\$ -</b> | <b>\$ 71,440</b> | <b>\$ -</b> |

| <b>Health and Human Services</b> |                           |  |  |  |  |
|----------------------------------|---------------------------|--|--|--|--|
| 420.00-                          | Health and Human Services |  |  |  |  |
| 425.00                           |                           |  |  |  |  |

| <b>Public Works - Sanitation</b>       |   |             |                   |             |             |
|--|---|-------------|-------------------|-------------|-------------|
| 426.00                                 | Recycling Collection and Disposal           |             |                   |             |             |
| 427.00                                 | Solid Waste Collection and Disposal (trash) |             | 710,149           |             |             |
| 428.00                                 | Weed Control                                |             |                   |             |             |
| 429.00                                 | Wastewater/Sewage Collection & Treatment    |             |                   |             |             |
| <b>Total Public Works - Sanitation</b> |   | <b>\$ -</b> | <b>\$ 710,149</b> | <b>\$ -</b> | <b>\$ -</b> |

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 2012 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               |                   |                  |                  | 76,383          |
| 401.00                          | Executive (Manager or Mayor)               |                   |                  |                  | 532,079         |
| 402.00                          | Auditing Services/Financial Administration |                   |                  |                  | 8,350           |
| 403.00                          | Tax Collection                             |                   |                  |                  | 36,246          |
| 404.00                          | Solicitor/Legal Services                   |                   |                  |                  | 13,889          |
| 405.00                          | Secretary/Clerk                            |                   |                  |                  | -               |
| 406.00                          | Other General Government Administration    |                   |                  |                  | -               |
| 407.00                          | IT-Networking Services-Data Processing     |                   |                  |                  | 30,552          |
| 408.00                          | Engineering Services                       |                   |                  |                  | 240,406         |
| 409.00                          | General Government Buildings and Plant     |                   |                  |                  | 71,403          |
| <b>Total General Government</b> |  | \$ -              | \$ -             | \$ -             | \$ 1,009,209    |

| Public Safety              |                                       |      |      |      |              |
|----------------------------|---------------------------------------|------|------|------|--------------|
| 410.00                     | Police                                |      |      |      | 1,549,380    |
| 411.00                     | Fire                                  |      |      |      | 363,571      |
| 412.00                     | Ambulance/Rescue                      |      |      |      | 27,038       |
| 413.00                     | UCC and Code Enforcement              |      |      |      | 224,417      |
| 414.00                     | Planning and Zoning                   |      |      |      | 44,312       |
| 415.00                     | Emergency Management & Communications |      |      |      | 5,773        |
| 416.00                     | Militia and Armories                  |      |      |      | -            |
| 417.00                     | Examination of Licensed Occupations   |      |      |      | -            |
| 418.00                     | Public Scales (weights and measures)  |      |      |      | -            |
| 419.00                     | Other Public Safety                   |      |      |      | 15,681       |
| <b>Total Public Safety</b> |                                       | \$ - | \$ - | \$ - | \$ 2,280,172 |

| 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) |      |      |      | 710,149    |
| 428.00                                 | Weed Control                                |      |      |      | -          |
| 429.00                                 | Wastewater/Sewage Collection & Treatment    |      |      |      | -          |
| <b>Total Public Works - Sanitation</b> |   | \$ - | \$ - | \$ - | \$ 710,149 |

| EXPENDITURES                                       |  | GOVERNMENTAL FUNDS |  |                   |              |
|--|--|--------------------|--|-------------------|--------------|
|  |  | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects  | Debt Service |
| <b>Public Works - Highways &amp; Streets</b>       |  |                    |  |                   |              |
| 430.00   | General Services - Administration            | 747,088            |  |                   |              |
| 431.00   | Cleaning of Streets and Gutters              |                    |  |                   |              |
| 432.00   | Winter Maintenance - Snow Removal            |                    | 65,905   |                   |              |
| 433.00   | Traffic Control Devices                      | 4,519              | 590,736  |                   |              |
| 434.00   | Street Lighting                              | 7,424              |  |                   |              |
| 435.00   | Sidewalks and Crosswalks                     |                    |  |                   |              |
| 436.00   | Storm Sewers and Drains                      |                    |  |                   |              |
| 437.00   | Repairs of Tools and Machinery               |                    | 2,310  |                   |              |
| 438.00   | Maintenance & Repairs of Roads & Bridges     |                    |  | 360,387           |              |
| 439.00   | Highway Construction and Rebuilding Projects | 670                | 257,823  |                   |              |
| <b>Total Public Works - Highways &amp; Streets</b> |  | <b>\$ 759,701</b>  | <b>\$ 916,774</b>                                    | <b>\$ 360,387</b> | <b>\$ -</b>  |

| <b>Public Works - Other Services</b>       |                               |             |             |             |             |
|--|-------------------------------|-------------|-------------|-------------|-------------|
| 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 |             |             |             |             |
| <b>Total Public Works - Other Services</b> |                               | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| <b>Culture and Recreation</b>       |                                   |                   |             |                   |             |
|-------------------------------------|-----------------------------------|-------------------|-------------|-------------------|-------------|
| 451.00                              | Culture-Recreation Administration |                   |             |                   |             |
| 452.00                              | Participant Recreation            |                   |             |                   |             |
| 453.00                              | Spectator Recreation              |                   |             |                   |             |
| 454.00                              | Parks                             | 168,435           |             | 819,136           |             |
| 455.00                              | Shade Trees                       |                   |             |                   |             |
| 456.00                              | Libraries                         | 5,150             |             |                   |             |
| 457.00                              | Civil and Military Celebrations   |                   |             |                   |             |
| 458.00                              | Senior Citizens' Centers          |                   |             |                   |             |
| 459.00                              | All Other Culture and Recreation  | 762               |             |                   |             |
| <b>Total Culture and Recreation</b> |                                   | <b>\$ 174,347</b> | <b>\$ -</b> | <b>\$ 819,136</b> | <b>\$ -</b> |

| <b>Community Development</b>       |                                   |             |             |             |             |
|------------------------------------|-----------------------------------|-------------|-------------|-------------|-------------|
| 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   |             |             |             |             |
| <b>Total Community Development</b> |                                   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| EXPENDITURES                                       |  | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|--|--|-------------------|------------------|------------------|-----------------|
|  |  | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| <b>Public Works - Highways &amp; Streets</b>       |  |                   |                  |                  |                 |
| 430.00   | General Services - Administration            |                   |                  |                  | 747,088         |
| 431.00   | Cleaning of Streets and Gutters              |                   |                  |                  | -               |
| 432.00   | Winter Maintenance - Snow Removal            |                   |                  |                  | 65,905          |
| 433.00   | Traffic Control Devices                      |                   |                  |                  | 595,255         |
| 434.00   | Street Lighting                              |                   |                  |                  | 7,424           |
| 435.00   | Sidewalks and Crosswalks                     |                   |                  |                  | -               |
| 436.00   | Storm Sewers and Drains                      |                   |                  |                  | -               |
| 437.00   | Repairs of Tools and Machinery               |                   |                  |                  | 2,310           |
| 438.00   | Maintenance & Repairs of Roads & Bridges     |                   |                  |                  | 360,387         |
| 439.00   | Highway Construction and Rebuilding Projects |                   |                  |                  | 258,493         |
| <b>Total Public Works - Highways &amp; Streets</b> |  | \$ -              | \$ -             | \$ -             | \$ 2,636,862    |

| <b>Public Works - Other Services</b>       |                               |      |      |      |      |
|--|-------------------------------|------|------|------|------|
| 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 |      |      |      | -    |
| <b>Total Public Works - Other Services</b> |                               | \$ - | \$ - | \$ - | \$ - |

| <b>Culture and Recreation</b>       |                                   |      |      |      |            |
|-------------------------------------|-----------------------------------|------|------|------|------------|
| 451.00                              | Culture-Recreation Administration |      |      |      | -          |
| 452.00                              | Participant Recreation            |      |      |      | -          |
| 453.00                              | Spectator Recreation              |      |      |      | -          |
| 454.00                              | Parks                             |      |      |      | 987,571    |
| 455.00                              | Shade Trees                       |      |      |      | -          |
| 456.00                              | Libraries                         |      |      |      | 5,150      |
| 457.00                              | Civil and Military Celebrations   |      |      |      | -          |
| 458.00                              | Senior Citizens' Centers          |      |      |      | -          |
| 459.00                              | All Other Culture and Recreation  |      |      |      | 762        |
| <b>Total Culture and Recreation</b> |                                   | \$ - | \$ - | \$ - | \$ 993,483 |

| <b>Community Development</b>       |                                   |      |      |      |      |
|------------------------------------|-----------------------------------|------|------|------|------|
| 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   |      |      |      | -    |
| <b>Total Community Development</b> |                                   | \$ - | \$ - | \$ - | \$ - |

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| EXPENDITURES              |   | GOVERNMENTAL FUNDS |  |                  |              |
|---------------------------|---|--------------------|--|------------------|--------------|
|                           |   | General Fund       | Special Revenue<br>(Including State<br>Liquid Fuels) | Capital Projects | Debt Service |
| <b>Debt Service</b>       |   |                    |  |                  |              |
| 471.00                    | Debt Principal (short-term and long-term) |                    |  | 552,117          |              |
| 472.00                    | Debt Interest (short-term and long-term)  |                    |  | 66,542           |              |
| 475.00                    | Fiscal Agent Fees                         |                    |  |                  |              |
| <b>Total Debt Service</b> |   | \$ -               | \$ -   | \$ 618,659       | \$ -         |

| Employer Paid Benefits & Withholding Items |   |            |      |      |      |
|--|---|------------|------|------|------|
| 481.00                                     | Employer Paid Withholding Taxes and Unemployment Compensation | 20,212     |      |      |      |
| 482.00                                     | Judgments and Losses  |            |      |      |      |
| 483.00                                     | Pension/Retirement Fund Contributions                         | 259,967    |      |      |      |
| 484.00                                     | Worker Compensation Insurance                                 | 44,544     |      |      |      |
| 487.00                                     | Group Insurance and Other Benefits                            |            |      |      |      |
| <b>Total Miscellaneous Expenditures</b>    |   | \$ 324,723 | \$ - | \$ - | \$ - |

| Insurance |                                 |  |  |  |  |
|-----------|---------------------------------|--|--|--|--|
| 486.00    | Insurance, Casualty, and Surety |  |  |  |  |

| Unclassified Operating Expenditures              |  |        |      |      |      |
|--|--|--------|------|------|------|
| 488.00   | Fiduciary Fund Benefits and Refunds Paid |        |      |      |      |
| 489.00   | All Other Unclassified Expenditures***   | 200    |      |      |      |
| <b>Total Unclassified Operating Expenditures</b> |  | \$ 200 | \$ - | \$ - | \$ - |

| Other Financing Uses              |                                 |              |            |      |      |
|-----------------------------------|---------------------------------|--------------|------------|------|------|
| 491.00                            | Refund of Prior Year Revenues   |              |            |      |      |
| 492.00                            | Interfund Operating Transfers** | 1,866,341    | 825,000    |      |      |
| 493.00                            | All Other Financing Uses        |              |            |      |      |
| <b>Total Other Financing Uses</b> |                                 | \$ 1,866,341 | \$ 825,000 | \$ - | \$ - |

|                           |              |              |              |      |
|---------------------------|--------------|--------------|--------------|------|
| <b>TOTAL EXPENDITURES</b> | \$ 6,233,817 | \$ 2,455,595 | \$ 1,925,465 | \$ - |
|---------------------------|--------------|--------------|--------------|------|

|   |              |            |            |      |
|---|--------------|------------|------------|------|
| <b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b> | \$ (490,206) | \$ 336,924 | \$ 855,610 | \$ - |
|---|--------------|------------|------------|------|

\*\* 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.

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| EXPENDITURES              |   | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|---------------------------|---|-------------------|------------------|------------------|-----------------|
|                           |   | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 471.00                    | Debt Principal (short-term and long-term) |                   |                  |                  | 552,117         |
| 472.00                    | Debt Interest (short-term and long-term)  |                   |                  |                  | 66,542          |
| 475.00                    | Fiscal Agent Fees                         |                   |                  |                  | -               |
| <b>Total Debt Service</b> |   | \$                | \$               | \$               | \$ 618,659      |

| Employer Paid Benefits & Withholding Items |   | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|--|---|-------------------|------------------|------------------|-----------------|
|  |   | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 481.00                                     | Employer Paid Withholding Taxes and Unemployment Compensation |                   |                  |                  | 20,212          |
| 482.00                                     | Judgments and Losses  |                   |                  |                  | -               |
| 483.00                                     | Pension/Retirement Fund Contributions                         |                   |                  |                  | 259,967         |
| 484.00                                     | Worker Compensation Insurance                                 |                   |                  |                  | 44,544          |
| 487.00                                     | Group Insurance and Other Benefits                            |                   |                  |                  | -               |
| <b>Total Miscellaneous Expenditures</b>    |   | \$                | \$               | \$               | \$ 324,723      |

| Insurance |                                 | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|-----------|---------------------------------|-------------------|------------------|------------------|-----------------|
|           |                                 | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 486.00    | Insurance, Casualty, and Surety |                   |                  |                  | -               |

| Unclassified Operating Expenditures              |  | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|--|--|-------------------|------------------|------------------|-----------------|
|  |  | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 488.00   | Fiduciary Fund Benefits and Refunds Paid |                   |                  |                  | -               |
| 489.00   | All Other Unclassified Expenditures***   |                   |                  |                  | 200             |
| <b>Total Unclassified Operating Expenditures</b> |  | \$                | \$               | \$               | \$ 200          |

| Other Financing Uses              |                                 | PROPRIETARY FUNDS |                  | FIDUCIARY FUND   | TOTAL           |
|-----------------------------------|---------------------------------|-------------------|------------------|------------------|-----------------|
|                                   |                                 | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |
| 491.00                            | Refund of Prior Year Revenues   |                   |                  |                  | -               |
| 492.00                            | Interfund Operating Transfers** |                   |                  |                  | 2,691,341       |
| 493.00                            | All Other Financing Uses        |                   |                  |                  | -               |
| <b>Total Other Financing Uses</b> |                                 | \$                | \$               | \$               | \$ 2,691,341    |

|                           |    |    |    |    |            |
|---------------------------|----|----|----|----|------------|
| <b>TOTAL EXPENDITURES</b> | \$ | \$ | \$ | \$ | 10,614,877 |
|---------------------------|----|----|----|----|------------|

|   |    |    |    |    |         |
|---|----|----|----|----|---------|
| <b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b> | \$ | \$ | \$ | \$ | 702,328 |
|---|----|----|----|----|---------|

\*\* 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.



