

**Springettsbury Township  
Commonwealth Of Pennsylvania's  
Municipal Annual Audit And  
Financial Report**

**December 31, 2017**

## INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
Springettsbury Township  
York, Pennsylvania

We have audited the accompanying Commonwealth of Pennsylvania's Annual Audit and Financial Report (Form DCED-CLGS-30) of Springettsbury Township as of, and for the year ended, December 31, 2017.

### ***Management's Responsibility for the Commonwealth of Pennsylvania's Annual Audit and Financial Report (Form DCED-CLGS-30)***

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development and the related accounting practices permitted by the Commonwealth of Pennsylvania's Department of Community and Economic Development. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

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 report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

INDEPENDENT AUDITORS' REPORT - continued

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

Springettsbury Township has prepared this financial report in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania's Department of Community and Economic Development, which is a reporting format other than that required by accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Pennsylvania's Department of Community and Economic Development. The effects on the financial report of the variances between the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial report referred to in the first paragraph presents fairly, in all material respects, the financial position of Springettsbury Township, as of December 31, 2017 and the respective changes in financial position for the year then ended, in conformity with the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development in accordance with permitted accounting practices as described below.

***Basis of Accounting***

Springettsbury Township's policy is to prepare its financial report using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are determined to be collectible within the current fiscal period or within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

*Stambaugh Ness, Inc.*

York, Pennsylvania  
March 30, 2018



# 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: \_\_\_\_\_ County: \_\_\_\_\_

Township of: **Springettsbury** County: **York**

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

## BALANCE SHEET

December 31, 2017

GOVERNMENTAL FUNDS				
ASSETS AND OTHER DEBITS	General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
		Capital Projects		
100-120 Cash and Investments.....	2,999,117	537,077	207,321	
140-144 Tax Receivable.....	697,088			
121-129				
145-149 Account Receivable (excluding taxes).....	247,133	-		
130 Due From Other Funds.....	917,813		4,425	
131-139				
150-159 Other Current Assets.....	47,769			
160-169 Fixed Assets.....				
180-189 Other Debits.....	29,255			
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 4,938,175</b>	<b>\$ 537,077</b>	<b>\$ 211,746</b>	<b>\$ -</b>

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	18,667			
200-209				
231-239 All Other Current Liabilities.....	548,179	16,446	88,532	
230 Due To Other Funds.....	4,425	848	1,423,139	
260-269 Long-Term Liabilities.....			-	
240-259 Current Portion of Long-Term Debt & Other Credits.....				
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ 571,271</b>	<b>\$ 17,294</b>	<b>\$ 1,511,671</b>	<b>\$ -</b>

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....				
290 Investment in General Fixed Assets.....				
270-289 Fund Balance/Retained Earnings on 12/31.....	4,366,904	519,783	(1,299,925)	
291-299 Other Equity.....				
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 4,366,904</b>	<b>\$ 519,783</b>	<b>\$ (1,299,925)</b>	<b>\$ -</b>

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
<b>ASSETS AND OTHER DEBITS</b>						
100-120 Cash and Investments.....	12,278,178		27,441,554			43,463,247
140-144 Tax Receivable.....						697,088
121-129						
145-149 Account Receivable (excluding taxes).....	518,355		-			765,488
130 Due From Other Funds.....	686,635					1,608,873
131-139						
150-159 Other Current Assets.....	131,742					179,511
160-169 Fixed Assets.....	48,526,059			77,282,117		125,808,176
180-189 Other Debits.....	113,976				4,790,000	4,933,231
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 62,254,945</b>	<b>\$ -</b>	<b>\$ 27,441,554</b>	<b>\$ 77,282,117</b>	<b>\$ 4,790,000</b>	<b>\$ 177,455,614</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes and Other Payroll Withholdings.....						18,667
200-209						
231-239 All Other Current Liabilities.....	437,748		93,904			1,184,809
230 Due To Other Funds.....	61,396		119,065			1,608,873
260-269 Long-Term Liabilities.....	17,323,600				4,570,000	21,893,600
240-259 Current Portion of Long-Term Debt & Other Credits.....	1,419,400				220,000	1,639,400
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ 19,242,144</b>	<b>\$ -</b>	<b>\$ 212,969</b>	<b>\$ -</b>	<b>\$ 4,790,000</b>	<b>\$ 26,345,349</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>						
281-284 Contributed Capital.....						-
290 Investment in General Fixed Assets.....				77,282,117		77,282,117
270-289 Fund Balance / Retained Earnings 12/31.....	43,012,801		27,228,585			73,828,148
291-299 Other Equity.....						-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 43,012,801</b>	<b>\$ -</b>	<b>\$ 27,228,585</b>	<b>\$ 77,282,117</b>	<b>\$ -</b>	<b>\$ 151,110,265</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....</b>						<b>\$ 177,455,614</b>
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
<b>TAXES</b>					
301.00	Real Estate Taxes.....	2,301,125			
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.....	682,210			
310.20	Earned Income Taxes/Wage Taxes.....	3,370,544			
310.30	Business Gross Receipts Taxes.....	2,729,707			
310.40	Occupation Taxes (levied under Act 511).....				
310.50	Local Services Tax**.....	1,065,674			
310.60	Amusement/Admission Taxes.....				
310.70	Mechanical Device Taxes.....				
310.90	Other Local Tax Enabling Act/Act511/Taxes.....				
	.....				
	.....				
	.....				
	<b>TOTAL TAXES.....</b>	<b>\$ 10,149,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

LICENSES & PERMITS		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
320-322	All Other Licenses and Permits.....	22,095			
321.80	Cable Television Franchise Fees.....	451,958			
	<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ 474,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FINES & FORFEITS		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
330-332	Fines and Forfeits.....	188,892			
	<b>TOTAL FINES &amp; FORFEITS.....</b>	<b>\$ 188,892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INTEREST, RENTS, & ROYALTIES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
341.00	Interest Earnings.....	27,828	6,796	7,092	
342.00	Rents and Royalties.....	10,002			
	<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	<b>\$ 37,830</b>	<b>\$ 6,796</b>	<b>\$ 7,092</b>	<b>\$ -</b>

\*\* 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			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
FEDERAL		General Fund			
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>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

STATE					
354.03	Highways and Streets.....	-			
354.09	Community Development.....				
354.15	Recycling/Act 101.....	62,367			
354.00	All Other State Capital and Operating Grants.....	63,304			
355.01	Public Utility Realty Tax (PURTA).....	10,598			
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....		818,908		
355.04	Alcoholic Beverage Licenses.....	10,650			
355.05	General Municipal Pension System State Aid.....	546,002			
355.07	Foreign Fire Insurance Distribution**.....	60,277			
355.08	Local Share Assessment/Gaming Proceeds**.....				
355.00	All Other State Shared Revenues & Entitlements.....				
356.00	State Payments in Lieu of Taxes.....				
<b>TOTAL STATE</b>		<b>\$ 753,198</b>	<b>\$ 818,908</b>	<b>\$ -</b>	<b>\$ -</b>

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....				
357.00	All Other Local Government Units Capital and Operating Grants.....	107,392			
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....	92,640			
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes.....	2,079			
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		<b>\$ 202,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\* New line items in 2010

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>FEDERAL</b>					
351.03	Highways and Streets.....				-
351.09	Community Development.....				-
351.00	All Other Federal Capital and Operating Grants.....	229,702			229,702
352.01	National Forest.....				-
352.00	All Other Federal Shared Revenue & Entitlements.....				-
353.00	Federal Payments in Lieu of Taxes.....				-
<b>TOTAL FEDERAL</b>		<b>\$ 229,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,702</b>

<b>STATE</b>					
354.03	Highways and Streets.....				-
354.09	Community Development.....				-
354.15	Recycling/Act 101.....				62,367
354.00	All Other State Capital and Operating Grants.....	-			63,304
355.01	Public Utility Realty Tax (PURTA).....				10,598
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....				818,908
355.04	Alcoholic Beverage Licenses.....				10,650
355.05	General Municipal Pension System State Aid.....				546,002
355.07	Foreign Fire Insurance Distribution**.....				60,277
355.08	Local Share Assessment/Gaming Proceeds**.....				
355.00	All Other State Shared Revenues & Entitlements.....				-
356.00	State Payments in Lieu of Taxes.....				-
<b>TOTAL STATE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,572,106</b>

<b>LOCAL GOVERNMENT UNITS</b>					
357.03	Highways and Streets.....				-
357.00	All Other Local Government Units Capital and Operating Grants.....				107,392
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....				92,640
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes.....				2,079
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 202,111</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					<b>\$ 2,003,919</b>
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\*\* New line items in 2010

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
<b>CHARGES FOR SERVICE</b>					
361.00	General Government.....	42,046			
362.00	Public Safety.....	361,101			
363.20	Parking.....				
363.00	All Other Charges for Highway & Street Services.....	10,328			
364.10	Wastewater/Sewage Charges.....	469,045			
364.30	Solid Waste Collection & Disposal Charge (trash).....				
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....				
364.00	All Other Charges for Sanitation Services.....	16,605			
365.00	Health.....	703,859			
366.00	Human Services.....				
367.00	Culture and Recreation.....	193,459			
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>\$ 1,796,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>UNCLASSIFIED OPERATING REVENUES</b>					
383.00	Assessments.....		87,237		
386.00	Escheats (sale of personal property).....				
387.00	Contributions & Donations from Private Sectors.....	25,000		-	
388.00	Fiduciary Fund Pension Contributions.....	<del>          </del>	<del>          </del>	<del>          </del>	<del>          </del>
389.00	All Other Unclassified Operating Revenues***.....	5,170			
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>		<b>\$ 30,170</b>	<b>\$ 87,237</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition.....	-			
392.00	Interfund Operating Transfers**.....		118,700	320,000	
393.00	Proceeds of General Long-Term Debt.....			-	
394.00	Proceeds of Short-Term Debt.....				
395.00	Refunds of Prior Year Expenditures.....	275,524			
<b>TOTAL OTHER FINANCING SOURCES.....</b>		<b>\$ 275,524</b>	<b>\$ 118,700</b>	<b>\$ 320,000</b>	<b>\$ -</b>

<b>TOTAL REVENUES.....</b>		<b>\$ 13,907,481</b>	<b>\$ 1,031,641</b>	<b>\$ 327,092</b>	<b>\$ -</b>
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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 revenue within the same fund.

## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>					
361.00	General Government.....				42,046
362.00	Public Safety.....				361,101
363.20	Parking.....				-
363.00	All Other Charges for Highway & Street Services.....				10,328
364.10	Wastewater/Sewage Charges.....	8,528,818			8,997,863
364.30	Solid Waste Collection & Disposal Charge (trash).....				-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....				-
364.00	All Other Charges for Sanitation Services.....				16,605
365.00	Health.....				703,859
366.00	Human Services.....				-
367.00	Culture and Recreation.....				193,459
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>\$ 8,528,818</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,325,261</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....				87,237
386.00	Escheats (sale of personal property).....				-
387.00	Contributions & Donations from Private Sectors.....				25,000
388.00	Fiduciary Fund Pension Contributions.....			1,207,993	1,207,993
389.00	All Other Unclassified Operating Revenues***.....			12	5,182
	<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,208,005</b>	<b>\$ 1,325,412</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....				-
392.00	Interfund Operating Transfers**.....				438,700
393.00	Proceeds of General Long-Term Debt.....				-
394.00	Proceeds of Short-Term Debt.....				-
395.00	Refunds of Prior Year Expenditures.....	40,302			315,826
	<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 40,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 754,526</b>

<b>TOTAL REVENUES.....</b>	<b>\$ 8,963,821</b>	<b>\$ -</b>	<b>\$ 4,377,602</b>	<b>\$ 28,607,637</b>
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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 revenue within the same fund.

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
<b>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body.....	33,912			
401.00	Executive (Manager or Mayor).....	536,292			
402.00	Auditing Services/Financial Administration.....	285,732			
403.00	Tax Collection.....	25,014			
404.00	Solicitor/Legal Services.....	94,562			
405.00	Secretary/Clerk.....				
406.00	Other General Government Administration.....				
407.00	IT-Networking Services - Data Processing.....	186,073			
408.00	Engineering Services.....	11,800			
409.00	General Government Buildings and Plant.....				
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>\$ 1,173,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....	3,389,122			
411.00	Fire .....	2,777,457		-	
412.00	Ambulance/Rescue.....	542,612			
413.00	UCC and Code Enforcement.....				
414.00	Planning and Zoning.....	646,687			
415.00	Emergency Management & Communications.....				
416.00	Militia & Armories.....				
417.00	Examination of Licensed Occupations.....				
418.00	Public Scales (weights and measures).....				
419.00	Other Public Safety.....				
<b>TOTAL PUBLIC SAFETY.....</b>		<b>\$ 7,355,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00 - 425.00	Health and Human Services.....				

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

## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
<b>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body.....				33,912
401.00	Executive (Manager or Mayor).....				536,292
402.00	Auditing Services/Financial Administration.....				285,732
403.00	Tax Collection.....				25,014
404.00	Solicitor/Legal Services.....				94,562
405.00	Secretary/Clerk.....				-
406.00	Other General Government Administration.....				-
407.00	IT-Networking Services - Data Processing.....				186,073
408.00	Engineering Services.....				11,800
409.00	General Government Buildings and Plant.....				-
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,173,385</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....				3,389,122
411.00	Fire .....				2,777,457
412.00	Ambulance/Rescue.....				542,612
413.00	UCC and Code Enforcement.....				-
414.00	Planning and Zoning.....				646,887
415.00	Emergency Management & Communications.....				-
416.00	Militia & Armories.....				-
417.00	Examination of Licensed Occupations.....				-
418.00	Public Scales (weights and measures).....				-
419.00	Other Public Safety.....				-
<b>TOTAL PUBLIC SAFETY.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,355,878</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00 - 425.00	Health and Human Services.....	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal.....				-
427.00	Solid Waste Collection and Disposal (trash).....				-
428.00	Weed Control.....				-
429.00	Wastewater/Sewage Collection & Treatment.....	7,486,865			7,486,865
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>		<b>\$ 7,486,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,486,865</b>

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>					
430.00	General Services - Administration.....	538,699	103	145,447	
431.00	Cleaning of Streets and Gutters.....	11,980			
432.00	Winter Maintenance - Snow Removal.....	14,695	55,177		
433.00	Traffic Control Devices.....	25,568	97,196		
434.00	Street Lighting.....		155,785		
435.00	Sidewalks and Crosswalks.....	5,110		64,710	
436.00	Storm Sewers and Drains.....	7,255			
437.00	Repairs of Tools and Machinery.....				
438.00	Maintenance & Repairs of Roads & Bridges .....	127,241	134,756	426,063	
439.00	Highway Construction and Rebuilding Projects.....	203,303	422,495	266,082	
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>		<b>\$ 933,851</b>	<b>\$ 865,512</b>	<b>\$ 902,302</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.....	456,530			
452.00	Participant Recreation.....				
453.00	Spectator Recreation.....				
454.00	Parks.....	223,867	4,017	445,777	
455.00	Shade Trees.....				
456.00	Libraries.....	37,000			
457.00	Civil and Military Celebrations.....				
458.00	Senior Citizens' Centers.....				
450.00	All Other Culture and Recreation.....				
<b>TOTAL CULTURE AND RECREATION.....</b>		<b>\$ 717,397</b>	<b>\$ 4,017</b>	<b>\$ 445,777</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>

2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>					
430.00	General Services - Administration.....			684,249	
431.00	Cleaning of Streets and Gutters.....			11,980	
432.00	Winter Maintenance - Snow Removal.....			69,872	
433.00	Traffic Control Devices.....			122,764	
434.00	Street Lighting.....			155,785	
435.00	Sidewalks and Crosswalks.....			69,820	
436.00	Storm Sewers and Drains.....			7,255	
437.00	Repairs of Tools and Machinery.....			-	
438.00	Maintenance & Repairs of Roads & Bridges.....			688,060	
439.00	Highway Construction and Rebuilding Projects.....			891,880	
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,701,665</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.....			456,530	
452.00	Participant Recreation.....			-	
453.00	Spectator Recreation.....			-	
454.00	Parks.....			673,661	
455.00	Shade Trees.....			-	
456.00	Libraries.....		2,840	39,840	
457.00	Civil and Military Celebrations.....			-	
458.00	Senior Citizens' Centers.....			-	
450.00	All Other Culture and Recreation.....			-	
<b>TOTAL CULTURE AND RECREATION.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,840</b>	<b>\$ 1,170,031</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		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>					
471.00	Debt Principal (short-term and long-term).....	-		220,000	
472.00	Debt Interest (short-term and long-term).....	-		113,400	
475.00	Fiscal Agent Fees.....			550	
<b>TOTAL DEBT SERVICE.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 333,950</b>	<b>\$ -</b>

<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation.....	385,215			
482.00	Judgments and Losses.....				
483.00	Pension/Retirement Fund Contributions.....	902,448			
484.00	Workers Compensation Insurance.....	173,352			
487.00	Group Insurance & Other Benefits.....	1,718,888			
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>		<b>\$ 3,179,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>INSURANCE</b>					
486.00	Insurance, Casualty, and Surety.....	\$ 234,832			

<b>UNCLASSIFIED OPERATING EXPENDITURES</b>					
488.00	Fiduciary Fund Benefits and Refunds Paid.....				
489.00	All Other Unclassified Expenditures***.....	44,667			
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>		<b>\$ 44,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OTHER FINANCING USES</b>					
491.00	Refund of Prior Year Revenues.....	-			
492.00	Interfund Operating Transfers**.....	438,700			
493.00	All Other Financing Uses.....				
<b>TOTAL OTHER FINANCING USES.....</b>		<b>\$ 438,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES.....</b>		<b>\$ 14,078,613</b>	<b>\$ 869,529</b>	<b>\$ 1,682,029</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....</b>		<b>\$ (171,132)</b>	<b>\$ 162,112</b>	<b>\$ (1,354,937)</b>	<b>\$ -</b>
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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 revenue within the same fund.

## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....				220,000
472.00 Debt Interest (short-term and long-term).....	870,821			984,221
475.00 Fiscal Agent Fees.....				550
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ 870,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,204,771</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	99,179			484,394
482.00 Judgments and Losses.....				-
483.00 Pension/Retirement Fund Contributions.....	115,345			1,017,793
484.00 Workers Compensation Insurance.....	28,104			201,456
487.00 Group Insurance & Other Benefits.....	563,320			2,282,208
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>	<b>\$ 805,948</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,985,851</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety.....				\$ 234,832

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....			1,155,004	1,155,004
489.00 All Other Unclassified Expenditures***.....			65,041	109,708
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,220,045</b>	<b>\$ 1,264,712</b>

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....				-
492.00 Interfund Operating Transfers**.....				438,700
493.00 All Other Financing Uses.....				-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 438,700</b>

<b>TOTAL EXPENDITURES.....</b>	<b>\$ 9,163,634</b>	<b>\$ -</b>	<b>\$ 1,222,885</b>	<b>\$ 27,016,690</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....</b>	<b>\$ (199,813)</b>	<b>\$ -</b>	<b>\$ 3,154,717</b>	<b>\$ 1,590,947</b>
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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 revenue within the same fund.

**DEBT STATEMENT**

Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discounts)	Total Balance
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
Series 2010A	B	2010	2029	18,175,000	13,435,000		850,000		12,585,000	(72,032)	\$ 12,512,968
GO Note 2014	N	2014	2027	7,403,500	6,687,600		529,600		6,158,000		\$ 6,158,000
Series 2016	N	2016	2035	5,150,000	5,010,000		220,000		4,790,000		\$ 4,790,000
											\$ -
											\$ -
<b>REVENUE BONDS AND NOTES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>OTHER</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
Total bonds and notes outstandings.....										\$	23,460,968
Capitalized lease obligation.....											-
Other debt.....											-
TOTAL OUTSTANDING DEBT.....										\$	23,460,968



