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**BROOKHAVEN BOROUGH**

**ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**DECEMBER 31, 2017**

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Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
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Harrisburg, PA 17120-0225  
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## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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

Borough of: Brookhaven County: Delaware

Township of: \_\_\_\_\_ County: \_\_\_\_\_

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

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INDEPENDENT AUDITOR'S REPORT

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April 2, 2018

To the Borough Council  
Brookhaven Borough  
Brookhaven, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Brookhaven Borough, Brookhaven, Pennsylvania, as of and for the year ended December 31, 2017, which comprise the balance sheet for each fund type as of December 31, 2017, 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 accounting practices prescribed or permitted by the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. 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 and disclosures 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 audit opinion.

To the Borough Council  
Brookhaven Borough

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States

As referenced in the second paragraph of this report, the financial statements are prepared by Brookhaven Borough, Brookhaven, Pennsylvania, on the basis of accounting practices prescribed or permitted by the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the last paragraph and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Brookhaven Borough, Brookhaven, Pennsylvania, as of December 31, 2017, or changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of each of the fund types of Brookhaven Borough, Brookhaven, Pennsylvania, as of December 31, 2017, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the DCED as described below.

Emphasis of Matter

The Borough has restated its January 1, 2017 fund balance in the General Fund based on errors detected in recording escrow liabilities. The result of this change was an increase of \$144,003 in the General Fund's fund balance. Our opinion is not modified with respect to this matter.

Basis of Accounting

We draw attention to the basis of accounting, which is referenced 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, the Brookhaven Borough, Brookhaven, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, revenues are recognized when received rather than earned, and certain expenditures are recognized when paid rather than when the liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. Our opinion is not modified with respect to this matter.

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

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## Balance Sheet

December 31, 2017

		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	1,012,011	91,255		
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds	420,862			
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 1,432,873</b>	<b>\$ 91,255</b>	<b>\$</b>	<b>\$</b>

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities				
230	Due To Other Funds		66,089		
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
<b>Total Liabilities and Other Credits</b>		<b>\$</b>	<b>\$ 66,089</b>	<b>\$</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	1,432,873	25,166		
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 1,432,873</b>	<b>\$ 25,166</b>	<b>\$</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 and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
<b>Assets and Other Debits</b>							
100-120	Cash and Investments	2,488,585		63,256			3,655,107
140-144	Tax Receivable						-
121-129							
145-149	Accounts Receivable (excluding taxes)						-
130	Due From Other Funds						420,862
131-139							
150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-189	Other Debits						-
<b>Total Assets and Other Debits</b>		<b>\$ 2,488,585</b>	<b>\$ -</b>	<b>\$ 63,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,075,969</b>

<b>Liabilities and Other Credits</b>							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities			47,611			47,611
230	Due To Other Funds	339,128		15,645			420,862
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
<b>Total Liabilities and Other Credits</b>		<b>\$ 339,128</b>	<b>\$ -</b>	<b>\$ 63,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468,473</b>

<b>Fund and Account Group Equity</b>							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31	2,149,457					3,607,496
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 2,149,457</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,607,496</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>							<b>\$ 4,075,969</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 (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>					
301.00	Real Estate Taxes	1,708,880			
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the third class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	315,875			
310.20	Earned Income Taxes/Wage Taxes	1,176,064			
310.30	Business Gross Receipts Taxes	330,046			
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
<b>Total Taxes</b>		<b>\$ 3,530,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Licenses and Permits					
320-322	All Other Licenses and Permits	40,158			
321.80	Cable Television Franchise Fees	204,229			
<b>Total Licenses and Permits</b>		<b>\$ 244,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fines and Forfeits					
330-332	Fines and Forfeits	36,691			
<b>Total Fines and Forfeits</b>		<b>\$ 36,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Interest, Rents, and Royalties					
341.00	Interest Earnings	5,444	241		
342.00	Rents and Royalties	71,999			
<b>Total Interest, Rents, and Royalties</b>		<b>\$ 77,443</b>	<b>\$ 241</b>	<b>\$ -</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.



DCED-CLGS-30 (09/17)  
 2017 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				1,708,880
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the third class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				315,875
310.20	Earned Income Taxes/Wage Taxes				1,176,064
310.30	Business Gross Receipts Taxes				330,046
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)				-
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ 3,530,865

Licenses and Permits					
320-322	All Other Licenses and Permits				40,158
321.80	Cable Television Franchise Fees				204,229
<b>Total Licenses and Permits</b>		\$ -	\$ -	\$ -	\$ 244,387

Fines and Forfeits					
330-332	Fines and Forfeits				36,691
<b>Total Fines and Forfeits</b>		\$ -	\$ -	\$ -	\$ 36,691

Interest, Rents, and Royalties					
341.00	Interest Earnings	8,703			14,388
342.00	Rents and Royalties				71,999
<b>Total Interest, Rents, and Royalties</b>		\$ 8,703	\$ -	\$ -	\$ 86,387

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
Federal		General Fund	Special Revenue (Including State 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 and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ -

State		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	46,800			
355.01	Public Utility Realty Tax (PURTA)	4,002			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		213,047		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	119,295			
355.07	Foreign Fire Insurance Tax Distribution	47,861			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
<b>Total State</b>		\$ 217,958	\$ 213,047	\$ -	\$ -

Local Governmental Units		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
357.03	Highways and Streets	8,910			
357.00	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	14,382			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
<b>Total Local Governmental Units</b>		\$ 23,292	\$ -	\$ -	\$ -

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

State					
354.03	Highway and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants				46,800
355.01	Public Utility Realty Tax (PURTA)				4,002
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				213,047
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				119,295
355.07	Foreign Fire Insurance Tax Distribution				47,861
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
<b>Total State</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431,005</b>

Local Governmental Units					
357.03	Highways and Streets				8,910
357.00	All Other Local Governmental Units Capital and Operating Grants	20,837			20,837
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				14,382
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
<b>Total Local Governmental Units</b>		<b>\$ 20,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,129</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 475,134</b>
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DCED-CLGS-30 (09/17)  
 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges For Service					
361.00	General Government	217,040			
362.00	Public Safety	284,383			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	1,472			
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)				
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00	All Other Charges for Sanitation Services				
365.00	Health	6,550			
366.00	Human Services				
367.00	Culture and Recreation	38,410			
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>\$ 547,855</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	7,782			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	14,520			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 22,302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	1,004			
392.00	Interfund Operating Transfers**				
393.00	Proceeds of General Long-Term Debt	190,837			
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	599			
<b>Total Other Financing Sources</b>		<b>\$ 192,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>		<b>\$ 4,893,283</b>	<b>\$ 213,288</b>	<b>\$ -</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 REVENUES" in each of the funds.

DCED-CLGS-30 (09/17)  
 2017 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				217,040
362.00	Public Safety				284,383
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				1,472
364.10	Wastewater/Sewage Charges	1,131,604			1,131,604
364.30	Solid Waste Collection and Disposal Charge (trash)	403,366			403,366
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00	All Other Charges for Sanitation Services				-
365.00	Health				6,550
366.00	Human Services				-
367.00	Culture and Recreation				38,410
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>\$ 1,534,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,082,825</b>

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				7,782
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				14,520
<b>Total Unclassified Operating Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,302</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				1,004
392.00	Interfund Operating Transfers**				-
393.00	Proceeds of General Long-Term Debt				190,837
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	46			645
<b>Total Other Financing Sources</b>		<b>\$ 46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,486</b>

<b>TOTAL REVENUES</b>	<b>\$ 1,564,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,671,077</b>
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\*\*The total of line 392.00 must match the total of line 492.00

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

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	76,498			
401.00	Executive (Manager or Mayor)	5,000			
402.00	Auditing Services/Financial Administration	7,440			
403.00	Tax Collection	61,133			
404.00	Solicitor/Legal Services	35,521			
405.00	Secretary/Clerk	113,135			
406.00	Other General Government Administration	48,477			
407.00	IT - Networking Services - Data Processing				
408.00	Engineering Services	41,282			
409.00	General Government Buildings and Plant	525,352			
<b>Total General Government</b>		<b>\$ 913,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Public Safety					
410.00	Police	1,517,857			
411.00	Fire	278,846			
412.00	Ambulance/Rescue	15,565			
413.00	UCC and Code Enforcement	166,710			
414.00	Planning and Zoning	10,297			
415.00	Emergency Management and Communications				
416.00	Militia and 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>\$ 1,989,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Health and Human Services					
420.00-425.00	Health and Human Services	18,348			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and 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 and Agency	Memorandum Only
General Government					
400.00	Legislative (Governing) Body				76,498
401.00	Executive (Manager or Mayor)				5,000
402.00	Auditing Services/Financial Administration				7,440
403.00	Tax Collection				61,133
404.00	Solicitor/Legal Services				35,521
405.00	Secretary/Clerk				113,135
406.00	Other General Government Administration				48,477
407.00	IT - Networking Services - Data Processing				-
408.00	Engineering Services				41,282
409.00	General Government Buildings and Plant				525,352
<b>Total General Government</b>		\$ -	\$ -	\$ -	\$ 913,838

Public Safety					
410.00	Police				1,517,857
411.00	Fire				278,846
412.00	Ambulance/Rescue				15,565
413.00	UCC and Code Enforcement				166,710
414.00	Planning and Zoning				10,297
415.00	Emergency Management and Communications				-
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
<b>Total Public Safety</b>		\$ -	\$ -	\$ -	\$ 1,989,275

Health and Human Services					
420.00-425.00	Health and Human Services				18,348

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)	416,713			416,713
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment	871,948			871,948
<b>Total Public Works - Sanitation</b>		\$ 1,288,661	\$ -	\$ -	\$ 1,288,661

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Public Works - Highways and Streets</b>					
430.00	General Services - Administration	589,321			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	18,071	11,181		
433.00	Traffic Control Devices	3,725	7,229		
434.00	Street Lighting	194,474	66,835		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		6,500		
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges	93,990			
439.00	Highway Construction and Rebuilding Projects		94,909		
<b>Total Public Works - Highways and Streets</b>		<b>\$ 899,581</b>	<b>\$ 186,654</b>	<b>\$</b>	<b>\$</b>

Public Works - Other Services					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
<b>Total Public Works - Other Services</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Culture and Recreation					
451.00	Culture - Recreation Administration	77,294			
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	316,575			
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations	36,637			
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	9,325			
<b>Total Culture and Recreation</b>		<b>\$ 439,831</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Community Development					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
<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 and Streets</b>					
430.00	General Services - Administration				589,321
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				29,252
433.00	Traffic Control Devices				10,954
434.00	Street Lighting				261,309
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				6,500
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				93,990
439.00	Highway Construction and Rebuilding Projects				94,909
<b>Total Public Works - Highways and Streets</b>		\$ -	\$ -	\$ -	\$ 1,086,235

Public Works - Other Services					
440.00	Airports				-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				77,294
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				316,575
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				36,637
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				9,325
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 439,831

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)	178,047			
472.00	Debt Interest (short-term and long-term)	40,318			
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		<b>\$ 218,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	124,922			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	119,295			
484.00	Worker Compensation Insurance	173,700			
487.00	Group Insurance and Other Benefits	582,440			
<b>Total Employer Paid Benefits and Withholding Items</b>		<b>\$ 1,000,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Insurance					
486.00	Insurance, Casualty, and Surety	150,351			

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues	239			
492.00	Interfund Operating Transfers**				
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		<b>\$ 239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 5,630,185</b>	<b>\$ 186,634</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (736,952)</b>	<b>\$ 26,634</b>	<b>\$ -</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 EXPENDITURES" in each of the funds.

DCED-CLGS-30 (09/17)  
 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)	72,000			250,047
472.00	Debt Interest (short-term and long-term)	35,103			75,421
475.00	Fiscal Agent Fees				-
<b>Total Debt Service</b>		<b>\$ 107,103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,468</b>

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				124,922
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				119,295
484.00	Worker Compensation Insurance				173,700
487.00	Group Insurance and Other Benefits				582,440
<b>Total Employer Paid Benefits and Withholding Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,357</b>

Insurance					
486.00	Insurance, Casualty, and Surety				150,351

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues				239
492.00	Interfund Operating Transfers**				-
493.00	All Other Financing Uses				-
<b>Total Other Financing Uses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 1,395,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,212,603</b>
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<b>EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 168,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (541,526)</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 EXPENDITURES" in each of the funds.

**DEBT STATEMENT**

Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
Fire Truck Note	N	2008	2023	150,000	73,083	-	10,216	-	62,867		\$ 62,867
Wastewater Revenue Note	N	2010	2030	1,620,000	1,230,000	-	72,000	-	1,158,000		\$ 1,158,000
Series 2012	B	2012	2025	2,210,000	1,598,000	-	162,000	-	1,436,000		\$ 1,436,000
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>REVENUE BONDS AND NOTES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>OTHER</b>											
LED Street Light Loan	N	2017	2027	190,837	-	190,837	5,831	-	185,006		\$ 185,006
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -

Total bonds and notes outstanding  
 Capitalized lease obligations  
 Other debt  
**TOTAL OUTSTANDING DEBT**

\$	2,656,867
	-
	185,008
\$	2,841,873

<b>STATEMENT OF CAPITAL EXPENDITURES</b>			
<b>CATEGORY:</b>	<b>Capital Purchases</b>	<b>Capital Construction</b>	<b>Total</b>
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	30,642	172,490	203,132
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks	34,572	238,396	272,968
Police			-
Recreation			-
Sewer	43,868		43,868
Solid Waste			-
Streets/Highways	299,062	295,058	594,120
Water			-
Other (Please Specify)			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES*</b>	<b>\$</b>	<b>1,114,088</b>
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\* Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment.)

### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year  
(including all employees and elected officials)\*\*

<b>\$</b>	<b>1,744,531</b>
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\*\* Use income from box 16 of the W-3 Statement