

**Ontelaunee Township
FINANCIAL STATEMENTS
TOGETHER
WITH AUDITORS' REPORT
December 31, 2023**

Ontelaunee Township
FINANCIAL STATEMENTS TOGETHER
WITH AUDITORS' REPORT
December 31, 2023

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Independent Auditor's Report

To: The Board of Supervisors
Ontelaunee Township, Commonwealth of Pennsylvania

Opinions

We have audited the accompanying financial statements of Ontelaunee Township, Commonwealth of Pennsylvania, which comprise the assets and other debits, liabilities and other credits, and fund and account group equity – regulatory basis as of December 31, 2023, and the statement of revenues and expenditures – regulatory basis for the year ended December 31, 2023, for the general fund, special revenue funds, enterprise funds, and the related statements of debt, capital expenditures, and employee compensation included in the Department of Community and Economic Development's (DCED) prescribed form using the modified cash basis of accounting.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the regulatory basis assets and other debits, liabilities and other credits, and fund and account group equity as of December 31, 2023, and the regulatory basis revenues and expenditures of the general fund, special revenue funds, enterprise funds, and the regulatory basis debt, capital expenditures, and employee compensation of Ontelaunee Township, Commonwealth of Pennsylvania, as of December 31, 2023 and its revenues and expenditures for the year then ended, on the modified cash basis of accounting described below.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ontelaunee Township, Commonwealth of Pennsylvania, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

As described below, the Township prepared these financial statements included in DCED's prescribed form using the modified cash basis of accounting that is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, 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 significant variances between the modified cash basis of accounting and accounting principles generally accepted in the United States of America are that revenues are recorded when received rather than earned and expenditures are recognized when paid rather than when incurred. Only related organizations' receivables are recognized as assets while no fixed assets, improvements and infrastructure assets are capitalized and depreciated; capital acquisitions and construction are reflected as expenditures. Accounts payable, accrued expenses and long-term debt are not recognized as liabilities under the modified cash basis. Outstanding payroll tax withholdings and liabilities, are, however recognized, as are liabilities for developer's escrow funds held on deposit. When the proceeds of the debt are received, they are recorded as revenues and other financing sources. As the debt and expenses are paid, the principal payments are recorded as expenditures.

In addition, in accordance with the prescribed accounting practices permitted by the DCED, Ontelaunee Township, Commonwealth of Pennsylvania, has not presented a statement of cash flows and have not included footnote disclosures, which are a part of the basic financial statements according to the Governmental Accounting Standards Board. Also, management of Ontelaunee Township, Commonwealth of Pennsylvania, has not presented a management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of DCED's prescribed form using the modified cash basis of accounting that is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services. 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Ontelaunee Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ontelaunee Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of Ontelaunee Township, Commonwealth of Pennsylvania and the Department of Community and Economic Development, Governor's Center for Local Government Services, and the Berks County Clerk of Courts and is not intended to be and should not be used by anyone other than these specified parties.

Long, Barrell & Co., Ltd.

Long, Barrell & Co., Ltd.

Wyomissing, PA

March 21, 2024

Ontelaunee Township
BALANCE SHEET
 December 31, 2023

GOVERNMENTAL FUNDS

ASSETS AND OTHER DEBITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments	3,989,872	1,471,217		
140-144 Tax Receivable				
121-129 145-149 Accounts Receivable (excluding taxes)				
130 Due From Other Funds				
131-139 150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$ 3,989,872	\$ 1,471,217	\$ -	\$ -

LIABILITIES AND OTHER CREDITS

210-229 Payroll Taxes and Other Payroll Withholdings	2,857			
200-209 231-239 All Other Current Liabilities	52,329			
230 Due to Other Funds				
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 55,186	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY

281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	3,934,686	1,471,217		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 3,934,686	\$ 1,471,217	\$ -	\$ -

	PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments	4,721,405					10,182,494
140-144 Tax Receivable						-
121-129 145-149 Accounts Receivable (excluding taxes)						-
130 Due From Other Funds						-
131-139 150-159 Other Current Assets						-
160-169 Fixed Assets						-
180-189 Other Debits						-
TOTAL ASSETS AND OTHER DEBITS	\$ 4,721,405	\$ -	\$ -	\$ -	\$ -	\$ 10,182,494

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings	325					3,182
200-209 231-239 All Other Current Liabilities						52,329
230 Due to Other Funds						-
260-269 Long-Term Liabilities						-
240-259 Current Portion of Long-Term Debt & Other Credits						-
TOTAL LIABILITIES AND OTHER CREDITS	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ 55,511

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets						-
270-289 Fund Balance/Retained Earnings on 12/31	4,721,080					10,126,983
291-299 Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 4,721,080	\$ -	\$ -	\$ -	\$ -	\$ 10,126,983

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY						\$ 10,182,494
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STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
TAXES					
301.00	Real Estate Taxes	1,212,836			
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	144,417			
310.20	Earned Income Taxes/Wage Taxes	581,143			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	178,417			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511/Taxes				
	Other: _____				

TOTAL TAXES		\$ 2,116,813	\$ -	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits	475			
321.80	Cable Television Franchise Fees	43,334			
TOTAL LICENSES & PERMITS		\$ 43,809	\$ -	\$ -	\$ -

FINES & FORFEITS					
330-332	Fines and Forfeits	36,672			
TOTAL FINES & FORFEITS		\$ 36,672	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	123,343	47,006		
342.00	Rents and Royalties	56,759			
TOTAL INTEREST, RENTS & ROYALTIES		\$ 180,102	\$ 47,006	\$ -	\$ -

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00	Real Estate Taxes				1,212,836
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				144,417
310.20	Earned Income Taxes/Wage Taxes				581,143
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				178,417
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511/Taxes				-
	Other: _____				-
	_____				-
	_____				-
TOTAL TAXES		\$ -	\$ -	\$ -	\$ 2,116,813

LICENSES & PERMITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
320-322	All Other Licenses and Permits				475
321.80	Cable Television Franchise Fees				43,334
TOTAL LICENSES & PERMITS		\$ -	\$ -	\$ -	\$ 43,809

FINES & FORFEITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
330-332	Fines and Forfeits				36,672
TOTAL FINES & FORFEITS		\$ -	\$ -	\$ -	\$ 36,672

INTEREST, RENTS & ROYALTIES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
341.00	Interest Earnings	146,884			317,233
342.00	Rents and Royalties				56,759
TOTAL INTEREST, RENTS & ROYALTIES		\$ 146,884	\$ -	\$ -	\$ 373,992

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
FEDERAL					
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	9,336			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,791			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		111,475		
355.04	Alcoholic Beverage Licenses	1,600			
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	24,939			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other State Shared Revenues & Entitlements	22,803			
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$ 60,469	\$ 111,475	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	46,617			
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS		\$ 46,617	\$ -	\$ -	\$ -

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

STATE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				9,336
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				1,791
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				111,475
355.04	Alcoholic Beverage Licenses				1,600
355.05	General Municipal Pension System State Aid				-
355.07	Foreign Fire Insurance Tax Distribution				24,939
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution				-
355.00	All Other State Shared Revenues & Entitlements				22,803
356.00	State Payments in Lieu of Taxes				-
TOTAL STATE		\$ -	\$ -	\$ -	\$ 171,944

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				46,617
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
TOTAL LOCAL GOVERNMENT UNITS		\$ -	\$ -	\$ -	\$ 46,617

TOTAL INTERGOVERNMENTAL REVENUES	\$ 218,561
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REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
CHARGES FOR SERVICE					
361.00	General Government	140,013			
362.00	Public Safety	242,315			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services				
364.10	Wastewater/Sewage Charges	105			
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				
366.00	Human Services				
367.00	Culture and Recreation				
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Service	1,800			
TOTAL CHARGES FOR SERVICE		\$ 384,233	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments		36,783		
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	544			
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 544	\$ 36,783	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	147,305			
392.00	Interfund Operating Transfers	37,662			
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	4,010			
TOTAL OTHER FINANCING SOURCES		\$ 188,977	\$ -	\$ -	\$ -

TOTAL REVENUES		\$ 3,058,236	\$ 195,264	\$ -	\$ -
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REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
361.00	General Government				140,013
362.00	Public Safety				242,315
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges	1,973,180			1,973,285
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				-
366.00	Human Services				-
367.00	Culture and Recreation				-
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				-
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System	886,751			886,751
379.00	All Other Charges for Service				1,800
TOTAL CHARGES FOR SERVICE		\$ 2,859,931	\$ -	\$ -	\$ 3,244,164

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				36,783
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues				544
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ -	\$ -	\$ -	\$ 37,327

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				147,305
392.00	Interfund Operating Transfers				37,662
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				4,010
TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	\$ -	\$ 188,977

TOTAL REVENUES		\$ 3,006,815	\$ -	\$ -	\$ 6,260,315
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EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	59,533			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	16,964			
403.00	Tax Collection	8,785			
404.00	Solicitor/Legal Services	45,893			
405.00	Secretary/Clerk	68,780			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	244,825			
409.00	General Government Buildings and Plant	111,349			
TOTAL GENERAL GOVERNMENT		\$ 556,129	\$ -	\$ -	\$ -

PUBLIC SAFETY					
410.00	Police	921,803			
411.00	Fire	46,939			
412.00	Ambulance/Rescue	4,000			
413.00	UCC and Code Enforcement	252,252			
414.00	Planning and Zoning	2,266			
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				
TOTAL PUBLIC SAFETY		\$ 1,227,260	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES					
420.00- 425.00	Health and Human Services	2,000			

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal	21,398			
427.00	Solid Waste Collection and Disposal (garbage)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
TOTAL PUBLIC WORKS - SANITATION		\$ 21,398	\$ -	\$ -	\$ -

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				59,533
401.00 Executive (Manager or Mayor)				-
402.00 Auditing Services/Financial Administration				16,964
403.00 Tax Collection				8,785
404.00 Solicitor/Legal Services				45,893
405.00 Secretary/Clerk				68,780
406.00 Other General Government Administration				-
407.00 IT-Networking Services-Data Processing				-
408.00 Engineering Services				244,825
409.00 General Government Buildings and Plant				111,349
TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 556,129

PUBLIC SAFETY				
410.00	Police			921,803
411.00	Fire			46,939
412.00	Ambulance/Rescue			4,000
413.00	UCC and Code Enforcement			252,252
414.00	Planning and Zoning			2,266
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			-
TOTAL PUBLIC SAFETY		\$ -	\$ -	\$ 1,227,260

HEALTH AND HUMAN SERVICES				
420.00- 425.00	Health and Human Services			2,000

PUBLIC WORKS - SANITATION				
426.00	Recycling Collection and Disposal			21,398
427.00	Solid Waste Collection and Disposal (garbage)			-
428.00	Weed Control			-
429.00	Wastewater/Sewage Collection and Treatment	1,017,935		1,017,935
TOTAL PUBLIC WORKS - SANITATION		\$ 1,017,935	\$ -	\$ 1,039,333

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	373,231			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal				
433.00	Traffic Control Devices	17,377			
434.00	Street Lighting	57,320			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	15,960			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges				
439.00	Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 463,888	\$ -	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	39,328			
455.00	Shade Trees				
456.00	Libraries	7,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
TOTAL CULTURE AND RECREATION		\$ 46,328	\$ -	\$ -	\$ -

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

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration				373,231
431.00 Cleaning of Streets and Gutters				-
432.00 Winter Maintenance - Snow Removal				-
433.00 Traffic Control Devices				17,377
434.00 Street Lighting				57,320
435.00 Sidewalks and Crosswalks				-
436.00 Storm Sewers and Drains				15,960
437.00 Repairs of Tools and Machinery				-
438.00 Maintenance and Repairs of Roads and Bridges				-
439.00 Highway Construction and Rebuilding Projects				-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ 463,888

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	504,408			504,408
449.00 Water Transport and Terminals				-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ 504,408	\$ -	\$ -	\$ 504,408

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration				-
452.00 Participant Recreation				-
453.00 Spectator Recreation				-
454.00 Parks				39,328
455.00 Shade Trees				-
456.00 Libraries				7,000
457.00 Civil and Military Celebrations				-
458.00 Senior Citizens' Centers				-
459.00 All Other Culture and Recreation				-
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 46,328

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

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Services
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	168,000			
472.00 Debt Interest (short-term and long-term)	31,992			
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$ 199,992	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	22,157			
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	8,500			
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits	23,516			
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 54,173	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety				

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures	1,443			
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ 1,443	\$ -	\$ -	\$ -

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	4,948			
492.00 Interfund Operating Transfers		37,662		
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$ 4,948	\$ 37,662	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,577,559	\$ 37,662	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 480,677	\$ 157,602	\$ -	\$ -
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EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	582,000			750,000
472.00 Debt Interest (short-term and long-term)	277,449			309,441
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICE	\$ 859,449	\$ -	\$ -	\$ 1,059,441

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				22,157
482.00 Judgments and Losses				-
483.00 Pension/Retirement Fund Contributions				8,500
484.00 Worker Compensation Insurance				-
487.00 Group Insurance and Other Benefits				23,516
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -	\$ -	\$ 54,173

INSURANCE				
486.00 Insurance, Casualty, and Surety				-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				-
489.00 All Other Unclassified Expenditures				1,443
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,443

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				4,948
492.00 Interfund Operating Transfers				37,662
493.00 All Other Financing Uses				-
TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 42,610

TOTAL EXPENDITURES	\$ 2,381,792	\$ -	\$ -	\$ 4,997,013
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 625,023	\$ -	\$ -	\$ 1,263,302
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