

**Ontelaunee Township  
FINANCIAL STATEMENTS  
TOGETHER  
WITH AUDITORS' REPORT  
December 31, 2024**

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FINANCIAL STATEMENTS TOGETHER  
WITH AUDITORS' REPORT  
December 31, 2024

Long, Barrell & Co., Ltd.  
*Certified Public Accountants*  
50 Berkshire Court, Suite 208  
Wyomissing, PA 19610



***Certified  
Public  
Accountants***

**Partners**

***Tracey L. Etchberger  
CPA, CGMA***

***Kimberly A. Fox***

***Jack W. Long, Jr.  
CPA  
Retired***

***George S. Barrell  
CPA  
1951 – 2012***

**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, 2024, and the statement of revenues and expenditures – regulatory basis for the year ended December 31, 2024, 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, 2024, 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, 2024 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.

***Members of:***

***American Institute  
of CPA's***

***Pennsylvania  
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### *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 24, 2025

Ontelaunee Township  
**BALANCE SHEET**  
 December 31, 2024

**GOVERNMENTAL FUNDS**

<b>ASSETS AND OTHER DEBITS</b>	<b>General Fund</b>	<b>Special Revenue <i>(Including State Liquid Fuels)</i></b>	<b>Capital Projects</b>	<b>Debt Service</b>
100-120 Cash and Investments	4,408,440	1,795,008		
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				
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 4,408,440</b>	<b>\$ 1,795,008</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	105,268			
230 Due to Other Funds				
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits				
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ 105,268</b>	<b>\$ -</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	4,303,172	1,795,008		
291-299 Other Equity				
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 4,303,172</b>	<b>\$ 1,795,008</b>	<b>\$ -</b>	<b>\$ -</b>

	PROPRIETARY FUNDS		FIDUCIARY FUNDS	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	5,791,146					11,994,594
140-144 Tax Receivable						-
121-129 145-149 Accounts Receivable (excluding taxes)						-
130 Due From Other Funds	13,950					13,950
131-139 150-159 Other Current Assets						-
160-169 Fixed Assets						-
180-189 Other Debits						-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 5,805,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,008,544</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239 All Other Current Liabilities						105,268
230 Due to Other Funds	13,950					13,950
260-269 Long-Term Liabilities						-
240-259 Current Portion of Long-Term Debt & Other Credits						-
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ 13,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,218</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	5,791,146					11,889,326
291-299 Other Equity						-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 5,791,146</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,889,326</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>						<b>\$ 12,008,544</b>
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**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2024

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	1,321,881			
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	146,061			
310.20	Earned Income Taxes/Wage Taxes	592,562			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	204,819			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511/Taxes				
	Other: _____				
	_____				
	_____				
<b>TOTAL TAXES</b>		\$ 2,265,323	\$ -	\$ -	\$ -

<b>LICENSES &amp; PERMITS</b>					
320-322	All Other Licenses and Permits	600			
321.80	Cable Television Franchise Fees	39,178			
<b>TOTAL LICENSES &amp; PERMITS</b>		\$ 39,778	\$ -	\$ -	\$ -

<b>FINES &amp; FORFEITS</b>					
330-332	Fines and Forfeits	36,714			
<b>TOTAL FINES &amp; FORFEITS</b>		\$ 36,714	\$ -	\$ -	\$ -

<b>INTEREST, RENTS &amp; ROYALTIES</b>					
341.00	Interest Earnings	203,557	80,505		
342.00	Rents and Royalties	57,159			
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		\$ 260,716	\$ 80,505	\$ -	\$ -

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
TAXES		Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00	Real Estate Taxes				1,321,881
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				146,061
310.20	Earned Income Taxes/Wage Taxes				592,562
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				204,819
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511/Taxes				-
	Other: _____				-
	_____				-
	_____				-
<b>TOTAL TAXES</b>		\$ -	\$ -	\$ -	\$ 2,265,323

LICENSES & PERMITS					
320-322	All Other Licenses and Permits				600
321.80	Cable Television Franchise Fees				39,178
<b>TOTAL LICENSES &amp; PERMITS</b>		\$ -	\$ -	\$ -	\$ 39,778

FINES & FORFEITS					
330-332	Fines and Forfeits				36,714
<b>TOTAL FINES &amp; FORFEITS</b>		\$ -	\$ -	\$ -	\$ 36,714

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	263,730			547,792
342.00	Rents and Royalties				57,159
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		\$ 263,730	\$ -	\$ -	\$ 604,951

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>FEDERAL</b>					
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>STATE</b>					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	2,003			
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		118,576		
355.04	Alcoholic Beverage Licenses	800			
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	26,048			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other State Shared Revenues & Entitlements	23,484			
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>		\$ 52,335	\$ 118,576	\$ -	\$ -

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

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				-
<b>TOTAL FEDERAL</b>		\$ -	\$ -	\$ -	\$ -

STATE		Enterprise	Internal Service	Fiduciary Fund	Total
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				2,003
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				118,576
355.04	Alcoholic Beverage Licenses				800
355.05	General Municipal Pension System State Aid				-
355.07	Foreign Fire Insurance Tax Distribution				26,048
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution				-
355.00	All Other State Shared Revenues & Entitlements				23,484
356.00	State Payments in Lieu of Taxes				-
<b>TOTAL STATE</b>		\$ -	\$ -	\$ -	\$ 170,911

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Fiduciary Fund	Total
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants	174,591			174,591
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		\$ 174,591	\$ -	\$ -	\$ 174,591

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 345,502</b>
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REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue	Capital Projects	Debt Service
			<i>(Including State Liquid Fuels)</i>		
361.00	General Government	94,807			
362.00	Public Safety	522,015			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services		87,465		
364.10	Wastewater/Sewage Charges	1,475			
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		92,000		
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>\$ 618,297</b>	<b>\$ 179,465</b>	<b>\$ -</b>	<b>\$ -</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments		36,581		
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	1,248			
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ 1,248</b>	<b>\$ 36,581</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	21,100			
392.00	Interfund Operating Transfers	36,219			
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	2,268			
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 59,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>		<b>\$ 3,333,998</b>	<b>\$ 415,127</b>	<b>\$ -</b>	<b>\$ -</b>
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REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
361.00	General Government				94,807
362.00	Public Safety				522,015
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				87,465
364.10	Wastewater/Sewage Charges	1,990,727			1,992,202
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				92,000
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	988,763			988,763
379.00	All Other Charges for Service				-
<b>TOTAL CHARGES FOR SERVICE</b>		<b>\$ 2,979,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,777,252</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				36,581
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				1,248
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,829</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				21,100
392.00	Interfund Operating Transfers				36,219
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	17,357			19,625
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 17,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,944</b>

<b>TOTAL REVENUES</b>		<b>\$ 3,435,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,184,293</b>
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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	82,515			
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services/Financial Administration	18,363			
403.00 Tax Collection	9,332			
404.00 Solicitor/Legal Services	46,599			
405.00 Secretary/Clerk	70,696			
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services	173,649			
409.00 General Government Buildings and Plant	149,244			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 550,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>				
410.00	Police	1,028,474		
411.00	Fire	48,048		
412.00	Ambulance/Rescue	4,000		
413.00	UCC and Code Enforcement	505,396		
414.00	Planning and Zoning	5,650		
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>\$ 1,591,568</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>				
420.00-	Health and Human Services	2,000		
425.00				

<b>PUBLIC WORKS - SANITATION</b>				
426.00	Recycling Collection and Disposal	22,525		
427.00	Solid Waste Collection and Disposal (garbage)			
428.00	Weed Control			
429.00	Wastewater/Sewage Collection and Treatment			
<b>TOTAL PUBLIC WORKS - SANITATION</b>		<b>\$ 22,525</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body				82,515
401.00 Executive (Manager or Mayor)				-
402.00 Auditing Services/Financial Administration				18,363
403.00 Tax Collection				9,332
404.00 Solicitor/Legal Services				46,599
405.00 Secretary/Clerk				70,696
406.00 Other General Government Administration				-
407.00 IT-Networking Services-Data Processing				-
408.00 Engineering Services				173,649
409.00 General Government Buildings and Plant				149,244
<b>TOTAL GENERAL GOVERNMENT</b>	\$ -	\$ -	\$ -	\$ 550,398

<b>PUBLIC SAFETY</b>				
410.00 Police				1,028,474
411.00 Fire				48,048
412.00 Ambulance/Rescue				4,000
413.00 UCC and Code Enforcement				505,396
414.00 Planning and Zoning				5,650
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>	\$ -	\$ -	\$ -	\$ 1,591,568

<b>HEALTH AND HUMAN SERVICES</b>				
420.00-425.00 Health and Human Services				2,000

<b>PUBLIC WORKS - SANITATION</b>				
426.00 Recycling Collection and Disposal				22,525
427.00 Solid Waste Collection and Disposal (garbage)				-
428.00 Weed Control				-
429.00 Wastewater/Sewage Collection and Treatment	962,411			962,411
<b>TOTAL PUBLIC WORKS - SANITATION</b>	\$ 962,411	\$ -	\$ -	\$ 984,936

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration	389,600			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	28,084			
433.00	Traffic Control Devices	23,220			
434.00	Street Lighting	67,528			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges		55,117		
439.00	Highway Construction and Rebuilding Projects	218			
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		<b>\$ 508,650</b>	<b>\$ 55,117</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	19,945			
455.00	Shade Trees				
456.00	Libraries	7,500			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$ 27,445</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration			389,600	
431.00	Cleaning of Streets and Gutters			-	
432.00	Winter Maintenance - Snow Removal			28,084	
433.00	Traffic Control Devices			23,220	
434.00	Street Lighting			67,528	
435.00	Sidewalks and Crosswalks			-	
436.00	Storm Sewers and Drains			-	
437.00	Repairs of Tools and Machinery			-	
438.00	Maintenance and Repairs of Roads and Bridges			55,117	
439.00	Highway Construction and Rebuilding Projects			218	
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		\$ -	\$ -	\$ -	\$ 563,767

<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	541,067		541,067	
449.00	Water Transport and Terminals			-	
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>		\$ 541,067	\$ -	\$ -	\$ 541,067

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration			-	
452.00	Participant Recreation			-	
453.00	Spectator Recreation			-	
454.00	Parks			19,945	
455.00	Shade Trees			-	
456.00	Libraries			7,500	
457.00	Civil and Military Celebrations			-	
458.00	Senior Citizens' Centers			-	
459.00	All Other Culture and Recreation			-	
<b>TOTAL CULTURE AND RECREATION</b>		\$ -	\$ -	\$ -	\$ 27,445

<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>		\$ -	\$ -	\$ -	\$ -

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Services
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term)	170,000			
472.00 Debt Interest (short-term and long-term)	29,373			
475.00 Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>	<b>\$ 199,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	20,764			
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	8,750			
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits	29,547			
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>	<b>\$ 59,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety				

<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures	4,492			
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>	<b>\$ 4,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers		36,219		
493.00 All Other Financing Uses				
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ 36,219</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 2,965,512</b>	<b>\$ 91,336</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 368,486</b>	<b>\$ 323,791</b>	<b>\$ -</b>	<b>\$ -</b>
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EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term)	602,000			772,000
472.00 Debt Interest (short-term and long-term)	259,624			288,997
475.00 Fiscal Agent Fees				-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 861,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,060,997</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				20,764
482.00 Judgments and Losses				-
483.00 Pension/Retirement Fund Contributions				8,750
484.00 Worker Compensation Insurance				-
487.00 Group Insurance and Other Benefits				29,547
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,061</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety				-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				-
489.00 All Other Unclassified Expenditures				4,492
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,492</b>

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				-
492.00 Interfund Operating Transfers				36,219
493.00 All Other Financing Uses				-
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,219</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 2,365,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,421,950</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,070,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,762,343</b>
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