

BALANCE SHEET
December 31, 2018

GOVERNMENTAL FUNDS				
ASSETS AND OTHER DEBITS	General Fund	Special Revenue	Capital Projects	Debt Service
		(Including State Liquid Fuels)		
100-120 Cash and Investments	660,326	171,297		
140-144 Tax Receivable	109,683			
121-129				
145-149 Accounts Receivable (excluding taxes)				
130 Due From Other Funds	499			
131-139				
150-159 Other Current Assets	17,911			
160-169 Fixed Assets				
180-189 Other Debits				
TO TAL ASSETS AND O THER DEBITS	\$ 788,419	\$ 171,297	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	5,354			
200-209				
231-239 All Other Current Liabilities	44,273			
230 Due To Other Funds				
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits				
TO TAL LIABILITIES AND O THER CREDITS	\$ 49,627	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	738,792	171,297		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 738,792	\$ 171,297	\$ -	\$ -

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / BALANCE SHEET

	PROPRIETARY FUNDS	FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS					
100-120 Cash and Investments	305,240	1,210,177			2,347,040
140-144 Tax Receivable					109,683
121-129					-
145-149 Accounts Receivable (excluding taxes)	201,862				201,862
130 Due From Other Funds					499
131-139					-
150-159 Other Current Assets					17,911
160-169 Fixed Assets	7,151,172				7,151,172
180-189 Other Debits					-
TOTAL ASSETS AND OTHER DEBITS	\$ 7,658,274	\$ 1,210,177	\$ -	\$ -	\$ 9,828,167

LIABILITIES AND OTHER CREDITS					
210-229 Payroll Taxes and Other Payroll Withholdings	1,421				6,775
200-209					-
231-239 All Other Current Liabilities	19,274				63,547
230 Due to Other Funds	499				499
260-269 Long-Term-Liabilities	4,484,343				4,484,343
240-259 Current Portion of Long-Term Debt & Other Credits					-
TOTAL LIABILITIES AND OTHER CREDITS	\$ 4,505,537	\$ -	\$ -	\$ -	\$ 4,555,164

FUND AND ACCOUNT GROUP EQUITY					
281-284 Contributed Capital					-
290 Investment in General Fixed Assets					-
270-289 Fund Balance/Retained Earnings on 12/31	3,152,737	1,210,177			5,273,003
291-299 Other Equity					-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 3,152,737	\$ 1,210,177	\$ -	\$ -	\$ 5,273,003

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 9,828,167
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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES				
301.00 Real Estate Taxes	367,184			
305.00 Occupation Taxes (levied under municipal code)				
308.00 Residence Taxes (levied by cities of the 3 rd class)				
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00 Per Capita Taxes	9,131			
310.10 Real Estate Transfer Taxes	20,018			
310.20 Earned Income Taxes/Wage Taxes	377,943			
310.30 Business Gross Receipts Taxes				
310.40 Occupation Taxes (levied under Act 511)				
310.50 Emergency and Municipal Services Tax**	39,100			
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				
310.90 Other Local Tax Enabling Act/Act511/Taxes				
TOTAL TAXES	\$ 813,376	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits				
321.80 Cable Television Franchise Fees	28,272			
TOTAL LICENSES & PERMITS	\$ 28,272	\$ -	\$ -	\$ -

FINES & FORFEITS				
330-332 Fines and Forfeits	11,114			
TOTAL FINES & FORFEITS	\$ 11,114	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	8,368	2,023		
342.00 Rents and Royalties	6,021			
TOTAL INTEREST, RENTS & ROYALTIES	\$ 14,389	\$ 2,023	\$ -	\$ -

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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
TAXES					
301.00 Real Estate Taxes					367,184
305.00 Occupation Taxes (levied under municipal code)					-
308.00 Residence Taxes (levied by cities of the 3 rd class)					-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)					-
310.00 Per Capita Taxes					9,131
310.10 Real Estate Transfer Taxes					20,018
310.20 Earned Income Taxes/Wage Taxes					377,943
310.30 Business Gross Receipts Taxes					-
310.40 Occupation Taxes (levied under Act 511)					-
310.50 Emergency and Municipal Services Tax**					39,100
310.60 Amusement/Admission Taxes					-
310.70 Mechanical Device Taxes					-
310.90 Other Local Tax Enabling Act/Act511/Taxes					-
					-
					-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ -	\$ 813,376

LICENSES & PERMITS					
320-322 All Other Licenses and Permits					-
321.80 Cable Television Franchise Fees					28,272
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 28,272

FINES & FORFEITS					
330-332 Fines and Forfeits					11,114
TOTAL FINES & FORFEITS	\$ -	\$ -	\$ -	\$ -	\$ 11,114

INTEREST, RENTS & ROYALTIES					
341.00 Interest Earnings	3,470				13,861
342.00 Rents and Royalties					6,021
TOTAL INTEREST, RENTS & ROYALTIES	\$ 3,470	\$ -	\$ -	\$ -	\$ 19,882

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
FEDERAL				
351.03 Highway and Streets				
351.09 Community Development				
351.00 All Other Federal Capital and Operating Grants	11,996			
352.01 National Forest				
352.00 All Other Federal Shared Revenue & Entitlements				
353.00 Federal Payments in Lieu of Taxes				
TOTAL FEDERAL	\$ 11,996	\$ -	\$ -	\$ -

STATE

354.03 Highways and Streets				
354.09 Community Development				
354.15 Recycling/Act 101	1,441			
354.00 All Other State Capital and Operating Grants				
355.01 Public Utility Realty Tax (PURTA)	719			
355.02-355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		101,297		
355.04 Alcoholic Beverage Licenses	200			
355.05 General Municipal Pension System State Aid	42,159			
355.07 Foreign Fire Insurance Tax Distribution	12,189			
355.08 Local Share Assessment/Gaming Proceeds				
355.09 Marcellus Shale Impact Fee Distribution				
355.00 All Other State Shared Revenues & Entitlements				
356.00 State Payments in Lieu of Taxes				
TOTAL STATE	\$ 56,708	\$ 101,297	\$ -	\$ -

LOCAL GOVERNMENT UNITS

357.03 Highways and Streets				
357.00 All Other Local Governmental Units Capital and Operating Grants	10,549			
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS	\$ 10,549	\$ -	\$ -	\$ -

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
FEDERAL					
351.03 Highway and Streets					-
351.09 Community Development					-
351.00 All Other Federal Capital and Operating Grants					11,996
352.01 National Forest					-
352.00 All Other Federal Shared Revenue & Entitlements					-
353.00 Federal Payments in Lieu of Taxes					-
TOTAL FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ 11,996

STATE					
354.03 Highways and Streets					-
354.09 Community Development					-
354.15 Recycling/Act 101					1,441
354.00 All Other State Capital and Operating Grants					-
355.01 Public Utility Realty Tax (PURTA)					719
355.02-355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback					101,297
355.04 Alcoholic Beverage Licenses					200
355.05 General Municipal Pension System State Aid					42,159
355.07 Foreign Fire Insurance Tax Distribution					12,189
355.08 Local Share Assessment/Gaming Proceeds					-
355.09 Marcellus Shale Impact Fee Distribution					-
355.00 All Other State Shared Revenues & Entitlements					-
356.00 State Payments in Lieu of Taxes					-
TOTAL STATE	\$ -	\$ -	\$ -	\$ -	\$ 158,005

LOCAL GOVERNMENT UNITS					
357.03 Highways and Streets					-
357.00 All Other Local Governmental Units Capital and Operating Grants					10,549
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services					-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes					-
TOTAL LOCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$ -	\$ 10,549

TOTAL INTERGOVERNMENTAL REVENUES	\$ 180,550
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2018 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	4,376			
362.00 Public Safety	6,870			
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services				
364.10 Wastewater/Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash)				
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				
TOTAL CHARGES FOR SERVICE	\$ 11,246	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors				
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers	45,153			
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures	3,728			
TOTAL OTHER FINANCING SOURCES	\$ 48,881	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 1,006,531	\$ 103,320	\$ -	\$ -
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2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				4,376
362.00 Public Safety	105			6,975
363.20 Parking				-
363.00 All Other Charges for Highway & Streets Services				-
364.10 Wastewater/Sewage Charges	692,889			692,889
364.30 Solid Waste Collection & Disposal Charge (trash)				-
364.60 Host Municipality Benefit Fee for Solid Waste Facility				-
364.00 All Other Charges for Sanitation Services				-
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	145,980			145,980
379.00 All Other Charges for Service	17,580			17,580
TOTAL CHARGES FOR SERVICE	\$ 856,554	\$ -	\$ -	\$ 867,800

UNCLASSIFIED OPERATING REVENUES			
383.00 Assessments			-
386.00 Escheats (sale of personal property)			-
387.00 Contributions & Donations from Private Sectors			-
388.00 Fiduciary Fund Pension Contributions		78,362	78,362
389.00 All Other Unclassified Operating Revenues	1,024		1,024
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 1,024	\$ -	\$ 79,386

OTHER FINANCING SOURCES			
391.00 Proceeds of General Fixed Asset Disposition			-
392.00 Interfund Operating Transfers	-		45,153
393.00 Proceeds of General Long-Term Debt			-
394.00 Proceeds of Short-Term Debt			-
395.00 Refunds of Prior Year Expenditures	102		3,830
TOTAL OTHER FINANCING SOURCES	\$ 102	\$ -	\$ 48,983

TOTAL REVENUES	\$ 861,150	\$ -	\$ 78,362	\$ 2,049,363
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2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	58,764			
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services/Financial Administration				
403.00 Tax Collection	15,084			
404.00 Solicitor/Legal Services				
405.00 Secretary/Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services				
409.00 General Government Buildings and Plant	19,768			
TOTAL GENERAL GOVERNMENT	\$ 93,616	\$ -	\$ -	\$ -

PUBLIC SAFETY				
410.00 Police	257,610			
411.00 Fire	36,843			
412.00 Ambulance/Rescue				
413.00 UCC and Code Enforcement				
414.00 Planning and Zoning	323			
415.00 Emergency Management & 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	\$ 294,776	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services				

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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				58,764
401.00 Executive (Manager or Mayor)				-
402.00 Auditing Services/Financial Administration				-
403.00 Tax Collection				15,084
404.00 Solicitor/Legal Services				-
405.00 Secretary/Clerk				-
406.00 Other General Government Administration				-
407.00 IT-Networking Services-Data Processing				-
408.00 Engineering Services				-
409.00 General Government Buildings and Plant				19,768
TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 93,616

PUBLIC SAFETY

410.00 Police				257,610
411.00 Fire				36,843
412.00 Ambulance/Rescue				-
413.00 UCC and Code Enforcement				-
414.00 Planning and Zoning				323
415.00 Emergency Management & 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	\$ -	\$ -	\$ -	\$ 294,776

HEALTH AND HUMAN SERVICES

420.00-425.00 Health and Human Services				-
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PUBLIC WORKS - SANITATION

426.00 Recycling Collection and Disposal				-
427.00 Solid Waste Collection and Disposal (garbage)				-
428.00 Weed Control				-
429.00 Wastewater/Sewage Collection & Treatment	465,208			465,208
TOTAL PUBLIC WORKS - SANITATION	\$ 465,208	\$ -	\$ -	\$ 465,208

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration	95,025			
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance - Snow Removal	13,271			
433.00 Traffic Control Devices	1,499			
434.00 Street Lighting	40,613			
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains	896			
437.00 Repairs of Tools and Machinery				
438.00 Maintenance & Repairs of Roads & Bridges	1,128			
439.00 Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 152,432	\$ -	\$ -	\$ -

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				
455.00 Shade Trees				
456.00 Libraries	1,000			
457.00 Civil and Military Celebrations				
458.00 Senior Citizen's Centers				
459.00 All Other Culture and Recreation	350			
TOTAL CULTURE AND RECREATION	\$ 1,350	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				95,025
430.00 General Services - Administration				-
431.00 Cleaning of Streets and Gutters				13,271
432.00 Winter Maintenance - Snow Removal				1,499
433.00 Traffic Control Devices				40,613
434.00 Street Lighting				-
435.00 Sidewalks and Crosswalks				896
436.00 Storm Sewers and Drains				-
437.00 Repairs of Tools and Machinery				1,128
438.00 Maintenance & Repairs of Roads & Bridges				-
439.00 Highway Construction and Rebuilding Projects				-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ 152,432

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	92,800			92,800
449.00 Water Transport and Terminals	34,893			34,893
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ 127,693	\$ -	\$ -	\$ 127,693

CULTURE AND RECREATION				-
451.00 Culture-Recreation Administration				-
452.00 Participant Recreation				-
453.00 Spectator Recreation				-
454.00 Parks				-
455.00 Shade Trees				-
456.00 Libraries				1,000
457.00 Civil and Military Celebrations				-
458.00 Senior Citizen's Centers				-
459.00 All Other Culture and Recreation				350
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 1,350

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 (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				
472.00 Debt Interest (short-term and long-term)				
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	44,461			
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	47,409			
484.00 Worker Compensation Insurance				
487.00 Other Group Insurance Benefits	75,418			
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 167,288	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety	56,133			

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures	376			
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ 376	\$ -	\$ -	\$ -

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

TOTAL EXPENDITURES	\$ 765,971	\$ -	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 240,560	\$ 103,320	\$ -	\$ -
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EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				-
472.00 Debt Interest (short-term and long-term)	32,263			32,263
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICE	\$ 32,263	\$ -	\$ -	\$ 32,263

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS

481.00 Employer Paid Withholding Taxes and Unemployment Compensation				44,461
482.00 Judgments and Losses			66,313	66,313
483.00 Pension/Retirement Fund Contributions			54,207	101,616
484.00 Worker Compensation Insurance				-
487.00 Other Group Insurance Benefits	-			75,418
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -	\$ 120,520	\$ 287,808

INSURANCE

486.00 Insurance, Casualty, and Surety				56,133
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UNCLASSIFIED OPERATING EXPENDITURES

488.00 Fiduciary Fund Benefits and Refunds Paid				-
489.00 All Other Unclassified Expenditures	121		9,046	9,543
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ 121	\$ -	\$ 9,046	\$ 9,543

OTHER FINANCING USES

491.00 Refund of Prior Year Revenues	600			600
492.00 Interfund Operating Transfers	45,153			45,153
493.00 All Other Financing Uses				-
TOTAL OTHER FINANCING USES	\$ 45,753	\$ -	\$ -	\$ 45,753

TOTAL EXPENDITURES

\$ 671,038	\$ -	\$ 129,566	\$ 1,566,575
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

\$ 190,112	\$ -	\$ (51,204)	\$ 482,788
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