

**WEST MANHEIM TOWNSHIP**

**COMMONWEALTH OF PENNSYLVANIA'S**

**MUNICIPAL ANNUAL AUDIT**

**AND**

**FINANCIAL REPORT**

**DECEMBER 31, 2017**

## INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
West Manheim Township  
Hanover, Pennsylvania

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

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

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

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

Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

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

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

## **INDEPENDENT AUDITORS' REPORT - continued**

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

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

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of West Manheim Township as of December 31, 2017 and the respective changes in financial position for the year then ended.

### ***Basis for Qualified Opinion on Regulatory Basis of Accounting***

Management has elected not to depreciate their sewer fund fixed assets for financial reporting purposes. Accounting principles generally accepted in the United States of America, as applied to the Township's modified cash basis of accounting, require that depreciation for sewer fund assets be included in the financial report. The amount by which this departure would affect the assets, net assets and expenses of the Township is not reasonably determinable.

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

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

**INDEPENDENT AUDITORS' REPORT - continued**

***Basis of Accounting***

West Manheim Township's policy is to prepare its financial report on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred.

*Stambaugh Ness, Inc.*

York, Pennsylvania  
March 28, 2018



## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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

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

Township of: West Manheim County: York

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

**BALANCE SHEET**

December 31, 2017

		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
ASSETS AND OTHER DEBITS		General Fund			
100-120	Cash and Investments.....	1,359,073	510,466		
140-144	Tax Receivable.....				
121-129	Account Receivable (excluding taxes).....				
145-149					
130	Due From Other Funds.....				
131-139					
150-159	Other Current Assets.....	10,338			
160-169	Fixed Assets.....				
180-189	Other Debits.....				
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>		<b>\$ 1,369,411</b>	<b>\$ 510,466</b>	<b>\$ -</b>	<b>\$ -</b>

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	186			
200-209	All Other Current Liabilities.....				
231-239					
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>\$ 186</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.....	1,369,225	510,466		
291-299	Other Equity.....				
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>		<b>\$ 1,369,225</b>	<b>\$ 510,466</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 & Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
<b>ASSETS AND OTHER DEBITS</b>						
100-120 Cash and Investments.....	1,534,889		5,801,454			9,205,882
140-144 Tax Receivable.....						-
121-129 Account Receivable (excluding taxes).....						-
145-149						-
130 Due From Other Funds.....	-					-
131-139						-
150-159 Other Current Assets.....						10,338
160-169 Fixed Assets.....	8,579,993			8,245,349		16,825,342
180-189 Other Debits.....	-				3,073,841	3,073,841
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 10,114,882</b>	<b>\$ -</b>	<b>\$ 5,801,454</b>	<b>\$ 8,245,349</b>	<b>\$ 3,073,841</b>	<b>\$ 29,115,403</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes and Other Payroll Withholdings.....						186
200-209 All Other Current Liabilities.....	-					-
231-239						-
230 Due To Other Funds.....						-
260-269 Long-Term Liabilities.....	6,540,000				2,584,618	9,124,618
240-259 Current Portion of Long-Term Debt & Other Credits.....	335,000				489,223	824,223
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ 6,875,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,073,841</b>	<b>\$ 9,949,027</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>						
281-284 Contributed Capital.....						-
290 Investment in General Fixed Assets.....				8,245,349		8,245,349
270-289 Fund Balance/Retained Earnings on 12/31.....	3,239,882		5,801,454			10,921,027
291-299 Other Equity.....						-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 3,239,882</b>	<b>\$ -</b>	<b>\$ 5,801,454</b>	<b>\$ 8,245,349</b>	<b>\$ -</b>	<b>\$ 19,166,376</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....</b>						<b>\$ 29,115,403</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	Capital Projects	Debt Service
			(Including State Liquid Fuels)		
<b>TAXES</b>					
301.00	Real Estate Taxes.....	2,720,272			
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.....	46,809			
310.10	Real Estate Transfer Taxes.....	229,515			
310.20	Earned Income Taxes/Wage Taxes.....	1,141,169			
310.30	Business Gross Receipts Taxes.....				
310.40	Occupation Taxes (levied under Act 511).....				
310.50	Local Services Tax**.....	26,721			
310.60	Amusement/Admission Taxes.....				
310.70	Mechanical Device Taxes.....				
310.90	Other Local Tax Enabling Act/Act511/Taxes.....				
	.....				
	.....				
	.....				
	<b>TOTAL TAXES.....</b>	\$ 4,164,486	\$ -	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	10,345			
321.80	Cable Television Franchise Fees.....	64,884			
	<b>TOTAL LICENSES &amp; PERMITS.....</b>	\$ 75,229	\$ -	\$ -	\$ -

FINES & FORFEITS					
330-332	Fines and Forfeits.....	53,684			
	<b>TOTAL FINES &amp; FORFEITS.....</b>	\$ 53,684	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	14,185	69		
342.00	Rents and Royalties.....	20,503			
	<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	\$ 34,688	\$ 69	\$ -	\$ -

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



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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>TAXES</b>					
301.00	Real Estate Taxes.....				2,720,272
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.....				46,809
310.10	Real Estate Transfer Taxes.....				229,515
310.20	Earned Income Taxes/Wage Taxes.....				1,141,169
310.30	Business Gross Receipts Taxes.....				-
310.40	Occupation Taxes (levied under Act 511).....				-
310.50	Local Services Tax**.....				26,721
310.60	Amusement/Admission Taxes.....				-
310.70	Mechanical Device Taxes.....				-
310.90	Other Local Tax Enabling Act/Act511/Taxes.....				-
	.....				-
	.....				-
	.....				-
	<b>TOTAL TAXES.....</b>	\$ -	\$ -	\$ -	\$ 4,164,486
<b>LICENSES &amp; PERMITS</b>					
320-322	All Other Licenses and Permits.....				10,345
321.80	Cable Television Franchise Fees.....				64,884
	<b>TOTAL LICENSES &amp; PERMITS.....</b>	\$ -	\$ -	\$ -	\$ 75,229
<b>FINES &amp; FORFEITS</b>					
330-332	Fines and Forfeits.....				53,684
	<b>TOTAL FINES &amp; FORFEITS.....</b>	\$ -	\$ -	\$ -	\$ 53,684
<b>INTEREST, RENTS, &amp; ROYALTIES</b>					
341.00	Interest Earnings.....	11,552		438,586	464,392
342.00	Rents and Royalties.....				20,503
	<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	\$ 11,552	\$ -	\$ 438,586	\$ 484,895

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

2017 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
<b>FEDERAL</b>					
351.03	Highways and Streets.....				
351.09	Community Development.....	36,965			
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>\$ 36,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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).....	3,535			
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....		376,007		
355.04	Alcoholic Beverage Licenses.....				
355.05	General Municipal Pension System State Aid.....	123,883			
355.07	Foreign Fire Insurance Distribution.....	51,604			
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.....				
<b>TOTAL STATE</b>		<b>\$ 179,022</b>	<b>\$ 376,007</b>	<b>\$ -</b>	<b>\$ -</b>

<b>LOCAL GOVERNMENT UNITS</b>					
357.03	Highways and Streets.....				
357.00	All Other Local Government 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>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\* New line item in 2012

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

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL		Enterprise	Internal Service	Trust & Agency	Memorandum Only
351.03	Highways and Streets.....				-
351.09	Community Development.....				36,965
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> .....		\$ -	\$ -	\$ -	\$ 36,965

STATE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
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).....				3,535
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....				376,007
355.04	Alcoholic Beverage Licenses.....				-
355.05	General Municipal Pension System State Aid.....				123,883
355.07	Foreign Fire Insurance Distribution.....				51,604
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.....				-
<b>TOTAL STATE</b> .....		\$ -	\$ -	\$ -	\$ 555,029

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
357.03	Highways and Streets.....				-
357.00	All Other Local Government 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> .....		\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b> .....					\$ 591,994
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\*\* New line item in 2012

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

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
<b>CHARGES FOR SERVICE</b>		General Fund			
361.00	General Government.....	14,074	171,600		
362.00	Public Safety.....	207,585			
363.20	Parking.....				
363.00	All Other Charges for Highway & Street Services.....	164			
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.....	666			
365.00	Health.....				
366.00	Human Services.....				
367.00	Culture and Recreation.....		2,185		
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>\$ 222,489</b>	<b>\$ 173,785</b>	<b>\$ -</b>	<b>\$ -</b>

<b>UNCLASSIFIED OPERATING REVENUES</b>					
383.00	Assessments.....				
386.00	Escheats (sale of personal property).....				
387.00	Contributions & Donations from Private Sectors.....		72		
388.00	Fiduciary Fund Pension Contributions.....	<del>          </del>	<del>          </del>	<del>          </del>	<del>          </del>
389.00	All Other Unclassified Operating Revenues***.....	2,362	-		
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>		<b>\$ 2,362</b>	<b>\$ 72</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition.....	2,211			
392.00	Interfund Operating Transfers**.....	-	-		
393.00	Proceeds of General Long-Term Debt.....	-			
394.00	Proceeds of Short-Term Debt.....				
395.00	Refunds of Prior Year Expenditures.....	17,590			
<b>TOTAL OTHER FINANCING SOURCES.....</b>		<b>\$ 19,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL REVENUES.....</b>	<b>\$ 4,788,726</b>	<b>\$ 549,933</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.

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>					
361.00	General Government.....	15,410			201,084
362.00	Public Safety.....				207,585
363.20	Parking.....				-
363.00	All Other Charges for Highway & Street Services.....				164
364.10	Wastewater/Sewage Charges.....	2,451,291			2,451,291
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.....				666
365.00	Health.....				-
366.00	Human Services.....				-
367.00	Culture and Recreation.....				2,185
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>\$ 2,466,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,862,975</b>

<b>UNCLASSIFIED OPERATING REVENUES</b>					
383.00	Assessments.....				-
386.00	Escheats (sale of personal property).....				-
387.00	Contributions & Donations from Private Sectors.....				72
388.00	Fiduciary Fund Pension Contributions.....			560,725	560,725
389.00	All Other Unclassified Operating Revenues***.....	110			2,472
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>		<b>\$ 110</b>	<b>\$ -</b>	<b>\$ 560,725</b>	<b>\$ 563,269</b>

<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition.....				2,211
392.00	Interfund Operating Transfers**.....	-			-
393.00	Proceeds of General Long-Term Debt.....	-			-
394.00	Proceeds of Short-Term Debt.....				-
395.00	Refunds of Prior Year Expenditures.....				17,590
<b>TOTAL OTHER FINANCING SOURCES.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,801</b>

<b>TOTAL REVENUES.....</b>		<b>\$ 2,478,363</b>	<b>\$ -</b>	<b>\$ 999,311</b>	<b>\$ 8,816,333</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.

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

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.....	12,396			
401.00	Executive (Manager or Mayor).....	92,347			
402.00	Auditing Services/Financial Administration.....	85,991			
403.00	Tax Collection.....	29,251			
404.00	Solicitor/Legal Services.....	61,037			
405.00	Secretary/Clerk.....	69,967			
406.00	Other General Government Administration.....	32,560			
407.00	IT-Networking Services - Data Processing.....	18,212			
408.00	Engineering Services.....	15,813			
409.00	General Government Buildings and Plant.....	145,743			
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>\$ 563,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....	861,589			
411.00	Fire .....	51,604			
412.00	Ambulance/Rescue.....	166,114			
413.00	UCC and Code Enforcement.....	93,341			
414.00	Planning and Zoning.....	5,996			
415.00	Emergency Management & Communications.....	24,296			
416.00	Militia & Armories.....				
417.00	Examination of Licensed Occupations.....				
418.00	Public Scales (weights and measures).....				
419.00	Other Public Safety.....				
<b>TOTAL PUBLIC SAFETY.....</b>		<b>\$ 1,202,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00 - 425.00	Health and Human Services.....	9,595			

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal.....	-			
427.00	Solid Waste Collection and Disposal (trash).....				
428.00	Weed Control.....				
429.00	Wastewater/Sewage Collection & Treatment.....	4,256			
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>		<b>\$ 4,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body.....				12,396
401.00	Executive (Manager or Mayor).....				92,347
402.00	Auditing Services/Financial Administration.....				85,991
403.00	Tax Collection.....				29,251
404.00	Solicitor/Legal Services.....				61,037
405.00	Secretary/Clerk.....				69,967
406.00	Other General Government Administration.....				32,560
407.00	IT-Networking Services - Data Processing.....				18,212
408.00	Engineering Services.....				15,813
409.00	General Government Buildings and Plant.....				145,743
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 563,317</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....				861,589
411.00	Fire .....				51,604
412.00	Ambulance/Rescue.....				166,114
413.00	UCC and Code Enforcement.....				93,341
414.00	Planning and Zoning.....				5,996
415.00	Emergency Management & Communications.....				24,296
416.00	Militia & Armories.....				-
417.00	Examination of Licensed Occupations.....				-
418.00	Public Scales (weights and measures).....				-
419.00	Other Public Safety.....				-
<b>TOTAL PUBLIC SAFETY.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,202,940</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00 - 425.00	Health and Human Services.....				9,595

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal.....				-
427.00	Solid Waste Collection and Disposal (trash).....				-
428.00	Weed Control.....				-
429.00	Wastewater/Sewage Collection & Treatment.....	1,153,330			1,157,586
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>		<b>\$ 1,153,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,157,586</b>

2017 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
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>					
430.00	General Services - Administration.....	269,334	874		
431.00	Cleaning of Streets and Gutters.....	8,307	-		
432.00	Winter Maintenance - Snow Removal.....	6,317	36,469		
433.00	Traffic Control Devices.....	407	29,663		
434.00	Street Lighting.....	11,717			
435.00	Sidewalks and Crosswalks.....				
436.00	Storm Sewers and Drains.....	204	4,700		
437.00	Repairs of Tools and Machinery.....		8,218		
438.00	Maintenance & Repairs of Roads & Bridges .....	44,973	21,100		
439.00	Highway Construction and Rebuilding Projects.....	-	267,287		
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>		<b>\$ 341,259</b>	<b>\$ 368,311</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.....	67,225			
449.00	Water Transport and Terminals.....				
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>		<b>\$ 67,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CULTURE AND RECREATION</b>					
451.00	Culture - Recreation Administration.....	6,200			
452.00	Participant Recreation.....	683			
453.00	Spectator Recreation.....				
454.00	Parks.....	-	24,743		
455.00	Shade Trees.....				
456.00	Libraries.....				
457.00	Civil and Military Celebrations.....				
458.00	Senior Citizens' Centers.....				
450.00	All Other Culture and Recreation.....				
<b>TOTAL CULTURE AND RECREATION.....</b>		<b>\$ 6,883</b>	<b>\$ 24,743</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>



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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>					
430.00	General Services - Administration.....				270,208
431.00	Cleaning of Streets and Gutters.....				8,307
432.00	Winter Maintenance - Snow Removal.....				42,786
433.00	Traffic Control Devices.....				30,070
434.00	Street Lighting.....				11,717
435.00	Sidewalks and Crosswalks.....				-
436.00	Storm Sewers and Drains.....				4,904
437.00	Repairs of Tools and Machinery.....				8,218
438.00	Maintenance & Repairs of Roads & Bridges.....				66,073
439.00	Highway Construction and Rebuilding Projects.....				267,287
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 709,570</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.....				67,225
449.00	Water Transport and Terminals.....				-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,225</b>

<b>CULTURE AND RECREATION</b>					
451.00	Culture - Recreation Administration.....				6,200
452.00	Participant Recreation.....				683
453.00	Spectator Recreation.....				-
454.00	Parks.....				24,743
455.00	Shade Trees.....				-
456.00	Libraries.....				-
457.00	Civil and Military Celebrations.....				-
458.00	Senior Citizens' Centers.....				-
450.00	All Other Culture and Recreation.....				-
<b>TOTAL CULTURE AND RECREATION.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,626</b>

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

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>					
471.00	Debt Principal (short-term and long-term).....	484,212			
472.00	Debt Interest (short-term and long-term).....	73,970			
475.00	Fiscal Agent Fees.....	-			
<b>TOTAL DEBT SERVICE</b> .....		<b>\$ 558,182</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation.....	129,760			
482.00	Judgments and Losses.....				
483.00	Pension/Retirement Fund Contributions.....	461,802			
484.00	Workers Compensation Insurance.....	112,086			
487.00	Group Insurance & Other Benefits.....	435,465			
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b> .....		<b>\$ 1,139,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>INSURANCE</b>					
486.00	Insurance, Casualty, and Surety.....	46,836			

<b>UNCLASSIFIED OPERATING EXPENDITURES</b>					
488.00	Fiduciary Fund Benefits and Refunds Paid.....				
489.00	All Other Unclassified Expenditures***.....	1,064	10		
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b> .....		<b>\$ 1,064</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>TOTAL EXPENDITURES</b> .....		<b>\$ 3,940,670</b>	<b>\$ 393,064</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> .....		<b>\$ 848,056</b>	<b>\$ 156,869</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.

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

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	-			484,212
472.00 Debt Interest (short-term and long-term).....	197,850			271,820
475.00 Fiscal Agent Fees.....	-			-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ 197,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 756,032</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation.....				129,760
482.00	Judgments and Losses.....			-	-
483.00	Pension/Retirement Fund Contributions.....				461,802
484.00	Workers Compensation Insurance.....				112,086
487.00	Group Insurance & Other Benefits.....				435,465
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,139,113</b>

INSURANCE					
486.00	Insurance, Casualty, and Surety.....				46,836

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	<del>          </del>	<del>          </del>	193,298	193,298
489.00	All Other Unclassified Expenditures***.....	-		40,764	41,838
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,062</b>	<b>\$ 235,136</b>

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

<b>TOTAL EXPENDITURES.....</b>	<b>\$ 1,351,180</b>	<b>\$ -</b>	<b>\$ 234,062</b>	<b>\$ 5,918,976</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....</b>	<b>\$ 1,127,183</b>	<b>\$ -</b>	<b>\$ 765,249</b>	<b>\$ 2,897,357</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	Plus (less) Unamortized Premium (Discounts)	Total Balance
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
General Obligation Bond 2013	B	2013	2034	5,930,000	5,255,000		235,000		5,020,000		\$ 5,020,000
PIB 2016	B	2016	2021	1,230,000	1,107,000		246,000		861,000		\$ 861,000
GOB 2016A	B	2016	2034	4,420,000	4,300,000		255,000		4,045,000		\$ 4,045,000
									-		\$ -
									-		\$ -
<b>REVENUE BONDS AND NOTES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
Police Cruiser Lease		2017	2020	31,053	-	31,053	8,212		22,841		\$ 22,841
									-		\$ -
									-		\$ -
									-		\$ -
<b>OTHER</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									Total bonds and notes outstanding		\$ 9,926,000
									Capitalized lease obligations		22,841
									Other debt		-
									<b>TOTAL OUTSTANDING DEBT</b>		<b>\$ 9,948,841</b>

**STATEMENT OF CAPITAL EXPENDITURES**

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric.....	\$ -	\$ -	\$ -
Fire.....			-
Gas System.....			-
General Government.....			-
Health.....			-
Housing.....			-
Libraries.....			-
Mass Transit.....			-
Parks.....			-
Police.....	30,803		30,803
Recreation.....			-
Sewer.....			-
Solid Waste.....			-
Streets/Highways.....	7,850		7,850
Water.....			-
Other (Please Specify)			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
<b>TOTAL CAPITAL EXPENDITURES*</b> .....			<b>\$ 38,653</b>

\* 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 ..... **\$ 1,543,677**  
 (including all employees and elected officials)\*\*

\*\* Use income from box 16 of the W-3 Statement

