Township of Union
COMBINED FINANCIAL STATEMENTS
TOGETHER
WITH AUDITORS' REPORT
December 31, 2016

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FINANCIAL STATEMENTS TOGETHER
WITH AUDITORS' REPORT
December 31, 2016

Long, Barrell & Co., Ltd.
Certified Public Accountants
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Reading, Pennsylvania 19606

LONG BARRELL

Certified Public Accountants

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Independent Auditors' Report

To the Board of Supervisors of
The Township of Union
Reading, Pennsylvania

We have audited the accompanying Commonwealth of Pennsylvania Audit and Financial Report (Form DCED-CLGS-30) of the Township of Union, Berks County, Pennsylvania, which include the statement of assets, liabilities and fund equity as of December 31, 2016, and the related statement of revenue and expenditures, for the year then ended, which collectively comprise the financial statements as shown in the DCED prescribed form.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania. 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 error or fraud.

Auditor's Responsibility

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

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

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

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

The financial statements are prepared by the Township of Union on the basis of the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Department of Community and Economic Development of the Commonwealth of Pennsylvania. The effects on the financial statements of the variances between the regulatory basis of accounting 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 effects of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township of Union as of December 31, 2016, or the changes in financial position for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The financial statements referred to in the first paragraph do not include the General Fixed Assets and General Long Term Debt Account Groups which should be included to comply with the requirements of the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund equity of the Township of Union as of December 31, 2016, and its revenue collected and expenditures or expenses paid, for the year then ended, on the basis of the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Basis of Accounting

The Township's policy is to prepare the Form DCED-CLGS-30 on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently revenues and the related assets are recognized when received rather than when earned and expenditures or expenses are recognized when paid rather than when a liability is incurred. Our opinion is not modified with respect to this matter.

Long, Barrell & Co., Ltd.

Long, Barrell & Co., Ltd.
Certified Public Accountants
Reading, Pennsylvania

April 1, 2017

Union Township

BALANCE SHEET

December 31, 2016

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Services**
100-120	Cash and Investments	414,476	264,782		
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		$ 414,476	$ 264,782	$ -	$ -

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

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance/Retained Earnings on 12/31	414,476	264,782		
291-299	Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY		$ 414,476	$ 264,782	$ -	$ -

		PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTAL
ASSETS AND OTHER DEBITS		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments			468,364			1,147,622
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		$ -	$ -	$ 468,364	$ -	$ -	$ 1,147,622

LIABILITIES AND OTHER CREDITS							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities			44,409			44,409
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		$ -	$ -	$ 44,409	$ -	$ -	$ 44,409

FUND AND ACCOUNT GROUP EQUITY							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance/Retained Earnings on 12/31	-	-	423,955	-	-	1,103,213
291-299	Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY		$ -	$ -	$ 423,955	$ -	$ -	$ 1,103,213

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	$ 1,147,622

STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2016

REVENUES		GOVERNMENTAL FUNDS			
TAXES		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Service**
301.00	Real Estate Taxes	691,764			
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	103,817			
310.20	Earned Income Taxes/Wage Taxes	491,046			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	25,749			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511/Taxes				
	Other:				
TOTAL TAXES		$ 1,312,376	$ -	$ -	$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits	1,060			
321.80	Cable Television Franchise Fees	42,986			
TOTAL LICENSES & PERMITS		$ 44,046	$ -	$ -	$ -

FINES & FORFEITS					
330-332	Fines and Forfeits	8,686			
TOTAL FINES & FORFEITS		$ 8,686	$ -	$ -	$ -

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	1,005	838		
342.00	Rents and Royalties	15,350			
TOTAL INTEREST, RENTS & ROYALTIES		$ 16,355	$ 838	$ -	$ -

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
TAXES		Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00	Real Estate Taxes				691,764
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				103,817
310.20	Earned Income Taxes/Wage Taxes				491,046
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				25,749
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511/Taxes				-
	Other: ____________				-
					-
					-
TOTAL TAXES		$ -	$ -	$ -	$ 1,312,376

LICENSES & PERMITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
320-322	All Other Licenses and Permits				1,060
321.80	Cable Television Franchise Fees				42,986
TOTAL LICENSES & PERMITS		$ -	$ -	$ -	$ 44,046

FINES & FORFEITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
330-332	Fines and Forfeits				8,686
TOTAL FINES & FORFEITS		$ -	$ -	$ -	$ 8,686

INTEREST, RENTS & ROYALTIES		Enterprise	Internal Service	Trust & Agency	Memorandum Only
341.00	Interest Earnings			25,920	27,763
342.00	Rents and Royalties				15,350
TOTAL INTEREST, RENTS & ROYALTIES		$ -	$ -	$ 25,920	$ 43,113

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
FEDERAL		**General Fund**	**Special Revenue (Including State Liquid Fuels)**	**Capital Projects**	**Debt Service**
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue & 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	1,577			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,420			
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		174,905		
355.04	Alcoholic Beverage Licenses	800			
355.05	General Municipal Pension System State Aid	20,482			
355.07	Foreign Fire Insurance	24,103			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
356.00	State Payments in Lieu of Taxes	134			
355.00	All Other State Shared Revenues & Entitlements				
TOTAL STATE		$ 48,516	$ 174,905	$ -	$ -

LOCAL GOVERNMENT UNITS					
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	7,186	4,161		
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS		$ 7,186	$ 4,161	$ -	$ -

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					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				1,577
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				1,420
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				174,905
355.04	Alcoholic Beverage Licenses				800
355.05	General Municipal Pension System State Aid				20,482
355.07	Foreign Fire Insurance Tax Distribution				24,103
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution				-
356.00	State Payments in Lieu of Taxes				134
355.00	All Other State Shared Revenues & Entitlements				-
TOTAL STATE		$ -	$ -	$ -	$ 223,421

LOCAL GOVERNMENT UNITS					
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				11,347
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				-
TOTAL LOCAL GOVERNMENT UNITS		$ -	$ -	$ -	$ 11,347

TOTAL INTERGOVERNMENTAL REVENUES	$ 234,768

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
361.00 General Government	77,410			
362.00 Public Safety				
363.20 Parking				
363.00 All Other Charges for Highway and Streets Services				
364.10 Wastewater/Sewage Charges (including connection/ tapping fees, sewer usage charges, reserve capacity fee, etc.)				
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	70			
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation		5,800		
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	$ 77,480	$ 5,800	$ -	$ -

UNCLASSIFIED OPERATING REVENUES				
383.00 Special Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions and Donations from Private Sectors	500			
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues	26			
TOTAL UNCLASSIFIED OPERATING REVENUES	$ 526	$ -	$ -	$ -

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers	0			
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures	11,303			
TOTAL OTHER FINANCING SOURCES	$ 11,303	$ -	$ -	$ -

TOTAL REVENUES	$ 1,526,474	$ 185,704	$ -	$ -

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
361.00	General Government				77,410
362.00	Public Safety				-
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				-
364.10	Wastewater/Sewage Charges (including connection/ tapping fees, sewer usage charges, reserve capacity fee, etc.)				-
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				70
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				5,800
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		$ -	$ -	$ -	$ 83,280

UNCLASSIFIED OPERATING REVENUES					
383.00	Special Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				500
388.00	Fiduciary Fund Pension Contributions			37,220	37,220
389.00	All Other Unclassified Operating Revenues				26
TOTAL UNCLASSIFIED OPERATING REVENUES		$ -	$ -	$ 37,220	$ 37,746

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				-
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				11,303
TOTAL OTHER FINANCING SOURCES		$ -	$ -	$ -	$ 11,303

TOTAL REVENUES		$ -	$ -	$ 63,140	$ 1,775,318

EXPENDITURES		GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Services**
400.00	Legislative (Governing) Body	5,625			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	4,560			
403.00	Tax Collection	4,969			
404.00	Solicitor/Legal Services	89,141			
405.00	Secretary/Clerk	92,234			
406.00	Other General Government Administration	47,464			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	178,666			
409.00	General Government Buildings and Plant	127,238			
TOTAL GENERAL GOVERNMENT		$ 549,897	$ -	$ -	$ -

PUBLIC SAFETY					
410.00	Police				
411.00	Fire	141,885			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	83,981			
414.00	Planning and Zoning	2,511			
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		$ 228,377	$ -	$ -	$ -

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 (garbage)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	8,479			
TOTAL PUBLIC WORKS - SANITATION		$ 8,479	$ -	$ -	$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
GENERAL GOVERNMENT		Enterprise	Internal Service	Trust & Agency	Memorandum Only
400.00	Legislative (Governing) Body				5,625
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				4,560
403.00	Tax Collection				4,969
404.00	Solicitor/Legal Services				89,141
405.00	Secretary/Clerk				92,234
406.00	Other General Government Administration				47,464
407.00	IT-Networking Services-Data Processing				-
408.00	Engineering Services				178,666
409.00	General Government Buildings and Plant				127,238
TOTAL GENERAL GOVERNMENT		$ -	$ -	$ -	$ 549,897

PUBLIC SAFETY					
410.00	Police				-
411.00	Fire				141,885
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				83,981
414.00	Planning and Zoning				2,511
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		$ -	$ -	$ -	$ 228,377

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 (garbage)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				8,479
TOTAL PUBLIC WORKS - SANITATION		$ -	$ -	$ -	$ 8,479

EXPENDITURES		GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS & STREETS		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Services**
430.00	General Services - Administration	219,759			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	1,243	25,088		
433.00	Traffic Control Devices	2,473			
434.00	Street Lighting	485			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	10,774			
437.00	Repairs of Tools and Machinery				
438.00	Maintenance and Repairs of Roads and Bridges	15,931	618		
439.00	Highway Construction and Rebuilding Projects	28,999	229,355		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		$ 279,664	$ 255,061	$ -	$ -
PUBLIC WORKS - OTHER SERVICES					
440.00	Airports				
441.00	Cemeteries	250			
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking Facilities				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System	680			
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		$ 930	$ -	$ -	$ -
CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	7,386	4,665		
455.00	Shade Trees				
456.00	Libraries	13,386			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	4,883			
TOTAL CULTURE AND RECREATION		$ 25,655	$ 4,665	$ -	$ -
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
PUBLIC WORKS - HIGHWAYS & STREETS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
430.00	General Services - Administration				219,759
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				26,331
433.00	Traffic Control Devices				2,473
434.00	Street Lighting				485
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				10,774
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance and Repairs of Roads and Bridges				16,549
439.00	Highway Construction and Rebuilding Projects				258,354
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		$ -	$ -	$ -	$ 534,725

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports				-
441.00	Cemeteries				250
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking Facilities				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				680
449.00	Water Transport and Terminals				-
TOTAL PUBLIC WORKS - OTHER SERVICES		$ -	$ -	$ -	$ 930

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				12,051
455.00	Shade Trees				-
456.00	Libraries				13,386
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				4,883
TOTAL CULTURE AND RECREATION		$ -	$ -	$ -	$ 30,320

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			
DEBT SERVICE	**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Services**
471.00 Debt Principal (short-term and long-term)	188,859			
472.00 Debt Interest (short-term and long-term)	24,206			
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	$ 213,065	$ -	$ -	$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	23,820			
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	14,672			
484.00 Worker Compensation Insurance	16,456			
487.00 Other Group Insurance Benefits	126,489			
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	$ 181,437	$ -	$ -	$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety	30,134			

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

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers	0			
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	$ -	$ -	$ -	$ -

TOTAL EXPENDITURES	$ 1,517,638	$ 259,726	$ -	$ -

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	$ 8,836	$ (74,022)	$ -	$ -

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
DEBT SERVICE	Enterprise	Internal Service	Trust & Agency	Memorandum Only
471.00 Debt Principal (short-term and long-term)				188,859
472.00 Debt Interest (short-term and long-term)				24,206
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICE	$ -	$ -	$ -	$ 213,065

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				23,820
482.00 Judgments and Losses				-
483.00 Pension/Retirement Fund Contributions				14,672
484.00 Worker Compensation Insurance				16,456
487.00 Other Group Insurance Benefits				126,489
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	$ -	$ -	$ -	$ 181,437

INSURANCE				
486.00 Insurance, Casualty, and Surety				30,134

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid			209,563	209,563
489.00 All Other Unclassified Expenditures			300	300
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	$ -	$ -	$ 209,863	$ 209,863

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	$ -	$ -	$ 209,863	$ 1,987,227

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	$ -	$ -	$ (146,723)	$ (211,909)

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES
Listed below are all currently outstanding bonds and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred this Year	Principal Paid this Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES											
GO NOTE OF 2011	N	2011	2016	$125,000	$24,406		$ 24,406		$ -		$ -
GO NOTE OF 2012	N	2012	2017	$ 200,000	$ 80,456		$ 80,456		$ -		$ -
GO NOTE OF 2013	N	2013	2034	$ 515,000	$ 486,241		$ 23,610		$ 462,631		$ 462,631
GO NOTE OF 2014	N	2014	2024	$ 650,000	$ 589,613		$ 60,387		$ 529,226		$ 529,226
											$ -
											$ -
											$ -
											$ -
											$ -
REVENUE BONDS AND NOTES											
											$ -
											$ -
											$ -
											$ -
											$ -
LEASE RENTAL DEBT											
											$ -
											$ -
											$ -
											$ -
OTHER											
											$ -
											$ -
											$ -
											$ -

Total bonds and notes outstanding	$ 991,857
Capitalized lease obligations	
Net debt	
TOTAL OUTSTANDING DEBT	$ 991,857

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	38,644		38,644
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Street/Highways		255,455	255,455
Water			-
Other (Please Specify)			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
TOTAL CAPITAL EXPENDITURES			$ 294,099

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc. paid this year *(including all employees and elected officials)** — $ 289,536

**Use income form W-3 Statement*