FRANCE, ANDERSON, BASILE and COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Township Supervisors:

We have audited the accompanying Municipal Annual Audit and Financial Report (DCED-CLGS-30), prepared on the cash basis, for Allen Township, Northampton County for the year ended December 31, 2013.

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 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements included in the DCED's prescribed form 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 included in the DCED's prescribed form are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk 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 Township'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 Township'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 opinions.

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

As described here, the financial statements are prepared by Allen Township, on the basis of the financial reporting provisions of 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, to comply with the requirements of the Pennsylvania Department of Community and Economic Development. 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 significance 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 accordance with accounting principles generally accepted in the United States of America, the financial position of Allen Township, Northampton County, Pennsylvania as of December 31, 2013, or the changes in its financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Allen Township, Northampton County, Pennsylvania, as of December 31, 2013 and their respective cash receipts and disbursements for the year then ended, on the basis of the financial reporting provisions of the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services.

France, Anderson, Berch and Company, P.C.

Emmaus, Pennsylvania
April 14, 2014

BALANCE SHEET
December 31, 2013

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
100-120 Cash and Investments	$ 1,698,700	$ 192,287	$ 77,617	$ -
140-144 Tax Receivable	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes)	-	-	-	-
130 Due From Other Funds	24,864	-	-	-
131-139 150-159 Other Current Assets	-	-	-	-
160-169 Fixed Assets	-	-	-	-
180-189 Other Debits	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	$ 1,723,564	$ 192,287	$ 77,617	$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	$ 1,586	$ -	$ -	$ -
200-209 231-239 All Other Current Liabilities	78,220	-	-	-
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	$ 79,806	$ -	$ -	$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital	$ -	$ -	$ -	$ -
290 Investment in General Fixed Assets	-	-	-	-
270-289 Fund Balance / Retained Earnings on 12/31	1,643,758	192,287	77,617	-
291-299 Other Equity	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	$ 1,643,758	$ 192,287	$ 77,617	$ -

ASSETS AND OTHER DEBITS	PROPRIETARY		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120 Cash and Investments	$ 235,809	$ -	$ 428,850	$ -	$ -	$ 2,633,263
140-144 Tax Receivable	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes)	-	-	31,323	-	-	31,323
130 Due From Other Funds	-	-	-	-	-	24,864
131-139 150-159 Other Current Assets	-	-	-	-	-	-
160-169 Fixed Assets	-	-	-	-		-
180-189 Other Debits	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	$ 235,809	$ -	$ 460,173	$ -	$ -	$ 2,689,450

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings	$ -	$ -	$ -	$ -	$ -	$ 1,586
200-209 231-239 All Other Current Liabilities	-	-	14,045	-	-	92,265
230 Due To Other Funds	-	-	24,864	-	-	24,864
260-269 Long Term Liabilities	-	-	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS	$ -	$ -	$ 38,909	$ -	$ -	$ 118,715

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital	$ -	$ -	$ -	$ -	$ -	$ -
290 Investment in General Fixed Assets	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings on 12/31	235,809	-	421,264	-	-	2,570,735
291-299 Other Equity	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	$ 235,809	$ -	$ 421,264	$ -	$ -	$ 2,570,735

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	$ 2,689,450

STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2013

REVENUES		GOVERNMENTAL FUNDS			
TAXES		General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
301.00	Real Estate Taxes	$ 694,851	$ -	$ -	$ -
305.00	Occupation Taxes (levied under municipal code)	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd Class)	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	90,196	-	-	-
310.20	Earned Income Taxes/Wage Taxes	605,531	-	-	-
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	41,354	-	-	-
310.60	Amusement/Admission Taxes	10,617	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
	_____	-	-	-	-
	_____	-	-	-	-
	_____	-	-	-	-
TOTAL TAXES		$ 1,442,549	$ -	$ -	$ -
LICENSES & PERMITS					
320-322	All Other Licenses and Permits	$ 1,135	$ -	$ -	$ -
321.80	Cable Television Franchise Fees	55,882	-	-	-
TOTAL LICENSES & PERMITS		$ 57,017	$ -	$ -	$ -
FINES & FORFEITS					
330-332	Fines and Forfeits	$ 1,223	$ -	$ -	$ -
TOTAL FINES & FORFEITS		$ 1,223	$ -	$ -	$ -
INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	$ 873	$ 237	$ 15	$ -
342.00	Rents and Royalties	-	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES		$ 873	$ 237	$ 15	$ -

***Formerly Occupational Privilege Tax (OPT)*

REVENUES	PROPRIETARY		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes	$ -	$ -	$ -	$ 694,851
305.00 Occupation Taxes (levied under municipal code)	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd Class)	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00 Per Capita Taxes	-	-	-	-
310.10 Real Estate Transfer Taxes	-	-	-	90,196
310.20 Earned Income Taxes/Wage Taxes	-	-	-	605,531
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	-	-	-	-
310.50 Local Services Tax**	-	-	-	41,354
310.60 Amusement/Admission Taxes	-	-	-	10,617
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
_____	-	-	-	-
_____	-	-	-	-
_____	-	-	-	-
TOTAL TAXES	$ -	$ -	$ -	$ 1,442,549
LICENSES & PERMITS				
320-322 All Other Licenses and Permits	$ -	$ -	$ -	$ 1,135
321.80 Cable Television Franchise Fees	-	-	-	55,882
TOTAL LICENSES & PERMITS	$ -	$ -	$ -	$ 57,017
FINES & FORFEITS				
330-332 Fines and Forfeits	$ -	$ -	$ -	$ 1,223
TOTAL FINES & FORFEITS	$ -	$ -	$ -	$ 1,223
INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	$ -	$ -	$ 51,209	$ 52,334
342.00 Rents and Royalties	-	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES	$ -	$ -	$ 51,209	$ 52,334

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	Highway and Streets	$ 24,562	$ -	$ -	$ -
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	1,632	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	-
355.01	Public Utility Realty Tax (PURTA)	1,794	-	-	-
355.02 -	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	109,876	-	-
355.04	Alcoholic Beverage Taxes/Beverage Licenses	600	-	-	-
355.05	General Municipal Pension System State Aid	22,340	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	37,337			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other Shared Revenues & Entitlements	-	-	-	-
356.00	State Payment in Lieu of Taxes	-	-	-	-
TOTAL STATE		$ 88,265	$ 109,876	$ -	$ -
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	-	-	-	-
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS		$ -	$ -	$ -	$ -

INTERGOVERNMENTAL REVENUES	PROPRIETARY		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
FEDERAL				
351.03 Highways and Streets	$ -	$ -	$ -	$ -
351.09 Community Development	-	-	-	-
351.00 All Other Federal Capital and Operating Grants	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes	-	-	-	-
TOTAL FEDERAL	$ -	$ -	$ -	$ -
STATE				
354.03 Highway and Streets	$ -	$ -	$ -	$ 24,562
354.09 Community Development	-	-	-	-
354.15 Recycling/Act 101	-	-	-	1,632
354.00 All Other State Capital and Operating Grants	-	-	-	-
355.01 Public Utility Realty Tax (PURTA)	-	-	-	1,794
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	109,876
355.04 Alcoholic Beverage Taxes/Beverage Licenses	-	-	-	600
355.05 General Municipal Pension System State Aid	-	-	-	22,340
355.07 Foreign Fire Insurance Tax Distribution				37,337
355.08 Local Share Assessment/Gaming Proceeds				-
355.09 Marcellus Shale Impact Fee Distribution				
355.00 All Other Shared Revenues & Entitlements	-	-	-	-
356.00 State Payment in Lieu of Taxes	-	-	-	-
TOTAL STATE	$ -	$ -	$ -	$ 198,141
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	-	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS	$ -	$ -	$ -	$ -

TOTAL INTERGOVERNMENTAL REVENUES $ 198,141

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
361.00	General Government	$ 7,660	$ -	$ -	$ -
362.00	Public Safety	13,825	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway & Street Services	-	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60	Host Municipality 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 Services	-	-	-	-
TOTAL CHARGES FOR SERVICE		$ 21,485	$ -	$ -	$ -
UNCLASSIFIED OPERATING REVENUES					
383.00	Special 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					
391.00	Proceeds of General Fixed Asset Disposition	$ -	$ -	$ -	$ -
392.00	Interfund Operating Transfers	590	-	15,000	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	-
TOTAL OTHER FINANCING SOURCES		$ 590	$ -	$ 15,000	$ -
TOTAL REVENUES		$ 1,612,002	$ 110,113	$ 15,015	$ -

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	$ -	$ -	$ -	$ 7,660
362.00	Public Safety	-	-	-	13,825
363.20*	Parking	-	-	-	-
363.00	All Other Charges for Highway & Street Services	-	-	-	-
364.10	Wastewater/Sewage Charges	373,724	-	-	373,724
364.30	Solid Waste Collection & Disposal Charge (trash)	475,705	-	-	475,705
364.60	Host Municipality 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 Services	-	-	-	-
TOTAL CHARGES FOR SERVICE		$ 849,429	$ -	$ -	$ 870,914
UNCLASSIFIED OPERATING REVENUES					
383.00	Special Assessments	$ -	$ -	$ -	$ -
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions & Donations from Private Sectors	-	-	-	-
388.00	Fiduciary Fund Pension Contributions	-	-	23,235	23,235
389.00	All Other Unclassified Operating Revenues	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		$ -	$ -	$ 23,235	$ 23,235
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	$ -	$ -	$ -	$ -
392.00	Interfund Operating Transfers	-	-	-	15,590
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	-
TOTAL OTHER FINANCING SOURCES		$ -	$ -	$ -	$ 15,590
TOTAL REVENUES		$ 849,429	$ -	$ 74,444	$ 2,661,003

EXPENDITURES		GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT		General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	$ 8,471	$ -	$ -	$ -
401.00	Executive (Manager or Mayor)	-	-	-	-
402.00	Auditing Services/Financial Administration	5,465	-	-	-
403.00	Tax Collection	7,034	-	-	-
404.00	Solicitor/Legal Services	49,416	-	-	-
405.00	Secretary/Clerk	151,175	-	-	-
406.00	Other General Government Administration	1,950	15	-	-
407.00	IT-Networking Services-Data Processing	4,493	-	-	-
408.00	Engineering Services	25,887	-	-	-
409.00	General Government Buildings and Plant	71,242	-	-	-
TOTAL GENERAL GOVERNMENT		$ 325,133	$ 15	$ -	$ -
PUBLIC SAFETY					
410.00	Police	$ -	$ -	$ -	$ -
411.00	Fire	153,130	-	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	21,674	-	-	-
414.00	Planning and Zoning	-	-	-	-
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		$ 174,804	$ -	$ -	$ -
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		$ -	$ -	$ -	$ -

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	$ -	$ -	$ -	$ 8,471
401.00 Executive (Manager or Mayor)	-	-	-	-
402.00 Auditing Services/Financial Administration	-	-	-	5,465
403.00 Tax Collection	-	-	-	7,034
404.00 Solicitor/Legal Services	-	-	-	49,416
405.00 Secretary/Clerk	-	-	-	151,175
406.00 Other General Government Administration	-	-	-	1,965
407.00 IT-Networking Services-Data Processing	-	-	-	4,493
408.00 Engineering Services	-	-	-	25,887
409.00 General Government Buildings and Plant	-	-	-	71,242
TOTAL GENERAL GOVERNMENT	$ -	$ -	$ -	$ 325,148
PUBLIC SAFETY				
410.00 Police	$ -	$ -	$ -	$ -
411.00 Fire	-	-	-	153,130
412.00 Ambulance/Rescue	-	-	-	-
413.00 UCC and Code Enforcement	-	-	-	21,674
414.00 Planning and Zoning	-	-	-	-
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	$ -	$ -	$ -	$ 174,804
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)	473,485	-	-	473,485
428.00 Weed Control	-	-	-	-
429.00 Wastewater/Sewage Collection & Treatment	220,957	-	-	220,957
TOTAL PUBLIC WORKS - SANITATION	$ 694,442	$ -	$ -	$ 694,442

EXPENDITURES		GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS & STREETS		General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
430.00	General Services - Administration	$ 647,158	$ -	$ -	$ -
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	51,401	-	-	-
433.00	Traffic Control Devices	14,263	-	-	-
434.00	Street Lighting	-	22,689	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	72,750	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges	138,684	72,395	-	-
439.00	Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		$ 924,256	$ 95,084	$ -	$ -
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	3,000	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	20,577	-	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	5,000	-	-	-
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION		$ 28,577	$ -	$ -	$ -
COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources	$ -	$ -	$ -	$ -
462.00	Community Development and Housing	-	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity	-	-	-	-
465-469	All Other Community Development	14,039	-	-	-
TOTAL COMMUNITY DEVELOPMENT		$ 14,039	$ -	$ -	$ -

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
PUBLIC WORKS - HIGHWAYS & STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00 General Services - Administration	$ -	$ -	$ -	$ 647,158
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	51,401
433.00 Traffic Control Devices	-	-	-	14,263
434.00 Street Lighting	-	-	-	22,689
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	72,750
438.00 Maintenance & Repairs of Roads & Bridges	-	-	-	211,079
439.00 Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	$ -	$ -	$ -	$ 1,019,340
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	-	-	-	3,000
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	20,577
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	5,000
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	$ -	$ -	$ -	$ 28,577
COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources	$ -	$ -	$ -	$ -
462.00 Community Development and Housing	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity	-	-	-	-
465-469 All Other Community Development	-	-	-	14,039
TOTAL COMMUNITY DEVELOPMENT	$ -	$ -	$ -	$ 14,039

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 Co	$ 34,615	$ -	$ -	$ -
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	23,235	-	-	-
484.00 Workers Compensation Insurance	24,120	-	-	-
487.00 Other Group Insurance Benefits	79,520	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	$ 161,490	$ -	$ -	$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety	45,749	-	-	-
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	15,000	590	-	-
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	$ 15,000	$ 590	$ -	$ -
TOTAL EXPENDITURES	$ 1,689,048	$ 95,689	$ -	$ -
EXCESS/DEFICIT REVENUES OVER EXPENDITURES	$ (77,046)	$ 14,424	$ 15,015	$ -

EXPENDITURES	PROPRIETARY		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 Co	$ -	$ -	$ -	$ 34,615
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	23,235
484.00 Workers Compensation Insurance	-	-	-	24,120
487.00 Other Group Insurance Benefits	-	-	-	79,520
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	$ -	$ -	$ -	$ 161,490
INSURANCE				
486.00 Insurance, Casualty, and Surety	-	-	-	45,749
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	$ -	$ -	$ 12,927	$ 12,927
489.00 All Other Unclassified Expenditures	-	-	4,847	4,847
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	$ -	$ -	$ 17,774	$ 17,774
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	$ -	$ -	$ -	$ -
492.00 Interfund Operating Transfers	-	-	-	15,590
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	$ -	$ -	$ -	$ 15,590
TOTAL EXPENDITURES	$ 694,442	$ -	$ 17,774	$ 2,496,955
EXCESS/DEFICIT REVENUES OVER EXPENDITURES	$ 154,987	$ -	$ 56,670	$ 164,050

DEBT STATEMENT

Type	Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amt. 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												
								-		-		$ -
												-
												-
												-
REVENUE BONDS AND NOTES												
												$ -
LEASE RENTAL DEBT												
												$ -
OTHER												
												$ -

Total bonds and notes outstanding	$ -
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	$ -

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development	$ -	$ -	$ -
Electric			
Fire	-	-	-
Gas System	-	-	-
General Government	9,170	-	9,170
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	-	-	-
Recreation	-	-	-
Sewer	-		-
Solid Waste	-	-	-
Streets/Highways	243,647	-	243,647
Water	-	-	-
Other (Please Specify)	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-
_____	-	-	-

TOTAL CAPITAL EXPENDITURES $ 252,817

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc. paid this year *(including all employees and elected officials)** $ 452,339

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