

TOWNSHIP OF MOUNT JOY
ANNUAL AUDIT AND FINANCIAL REPORT
(DCED-CLGS-30)
YEAR ENDED DECEMBER 31, 2011



Smith Elliott Kearns & Company, LLC
Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Mount Joy Township
Gettysburg, Pennsylvania

We have audited the accompanying financial information included in the accompanying Form DCED-CLGS-30, Commonwealth of Pennsylvania Annual Audit and Financial Report ("Annual Financial Report"), of the Mount Joy Township, as of and for the year ended December 31, 2011. This Annual Financial Report is the responsibility of the Mount Joy Township's management. Our responsibility is to express an opinion on this Annual 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 Annual Financial Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Annual Financial Report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Annual Financial Report presentation. We believe that our audit provides a reasonable basis for our opinion.

The Township's policy is to prepare its Annual Financial Report on the modified cash basis, 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.

The accompanying Annual Financial Report was prepared for the purpose of complying with the rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures, and is not intended to be a complete presentation of the Township's assets, liabilities, revenues and expenses in accordance with accounting principles generally accepted in the United States of America.

In our opinion the Annual Financial Report referred to above presents fairly, in all material respects, the financial position – modified cash basis of the Mount Joy Township, as of December 31, 2011 and the changes in financial position – modified cash basis, thereof, for the year then ended in conformity with the Township's modified cash basis of accounting.

This report is intended solely for the information and use of the Board of Supervisors, President Judge of the Court of Common Pleas, and Secretary of Community and Economic Development and is not intended to be and should not be used by anyone other than these specified parties.

Smith Elliott Kearns & Company, LLC

Hanover, Pennsylvania
February 27, 2012



2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of:	_____	County:	_____
Borough of:	_____	County:	_____
Township of:	Mount Joy	County:	Adams
Municipality of:	_____	County:	_____

BALANCE SHEET
December 31, 2011

GOVERNMENTAL FUNDS				
ASSETS AND OTHER DEBITS	General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>		Debt Service
		Capital Projects	Debt Service	
100-120 Cash and Investments	881,795	4,331		
140-144 Tax Receivable				
121-129				
145-149 Accounts Receivable (excluding taxes)				
130 Due From Other Funds		753		
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$ 881,795	\$ 5,084	\$	\$

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	752			
200-209				
231-239 All Other Current Liabilities				
230 Due to Other Funds	753			
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 1,505	\$	\$	\$

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	880,290	5,084		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 880,290	\$ 5,084	\$	\$

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / BALANCE SHEET

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments			50,171			936,297
140-144 Tax Receivable						
121-129						
145-149 Accounts Receivable (excluding taxes) ...						
130 Due From Other Funds						753
131-139						
150-159 Other Current Assets						
160-169 Fixed Assets						
180-189 Other Debits						
TOTAL ASSETS AND OTHER DEBITS	\$	\$	\$ 50,171	\$	\$	\$ 937,050

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholding ..						752
200-209						
231-239 All Other Current Liabilities						
230 Due to Other Funds						753
260-269 Long-Term Liabilities						
240-259 Current Portion of Long-Term Debt & Other Credits ..						
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$	\$	\$	\$	\$ 1,505

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						
290 Investment in General Fixed Assets						
270-289 Fund Balance/Retained Earnings on 12/31 ..			50,171			935,545
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$	\$	\$ 50,171	\$	\$	\$ 935,545

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$	\$	\$	\$	\$	\$ 937,050
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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
TAXES					
301.00	Real Estate Taxes	197,753			
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	13,165			
310.10	Real Estate Transfer Taxes	51,098			
310.20	Earned Income Taxes / Wage Taxes	466,058			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	9,588			
310.60	Amusement / Admissions Taxes	16,940			
310.70	Mechanical Device Taxes				
310.90	Other Local Enabling Act / Act 511 / Taxes				
TOTAL TAXES		\$ 754,602	\$	\$	\$

LICENSES & PERMITS					
320-322	All Other Licenses and Permits	1,400			
321.80	Cable Television Franchise Fees	16,587			
TOTAL LICENSES & PERMITS		\$ 17,987	\$	\$	\$

FINES & FORFEITS					
330-332	Fines and Forfeits	9,937			
TOTAL FINES & FORFEITS		\$ 9,937	\$	\$	\$

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	7,764	346		
342.00	Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES		\$ 7,764	\$ 346	\$	\$

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

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES					
301.00	Real Estate Taxes				197,753
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				13,165
310.10	Real Estate Transfer Taxes				51,098
310.20	Earned Income Taxes / Wage Taxes				466,058
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**				9,588
310.60	Amusement / Admissions Taxes				16,940
310.70	Mechanical Device Taxes				
310.90	Other Local Enabling Act / Act 511 / Taxes				
TOTAL TAXES		\$	\$	\$	\$ 754,602

LICENSES & PERMITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
320-322	All Other Licenses and Permits				1,400
321.80	Cable Television Franchise Fees				16,587
TOTAL LICENSES & PERMITS		\$	\$	\$	\$ 17,987

FINES & FORFEITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
330-332	Fines and Forfeits				9,937
TOTAL FINES & FORFEITS		\$	\$	\$	\$ 9,937

INTEREST, RENTS & ROYALTIES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
341.00	Interest Earnings			728	8,838
342.00	Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES		\$	\$	\$ 728	\$ 8,838

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	30,000			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ 30,000	\$	\$	\$

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling / Act 101				
354.00	All Other State Capital and Operating Grants	81			
355.01	Public Utility Realty Tax (PURTA)	1,020			
355.02 -	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		127,075		
355.04	Alcoholic Beverage Licenses	1,000			
355.05	General Municipal Pension System State Aid	11,378			
355.07	Foreign Fire Insurance Tax Distribution**	54,158			
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$ 67,637	\$ 127,075	\$	\$

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

** New line items in 2010

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				30,000
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$	\$	\$	\$ 30,000

STATE		Enterprise	Internal Service	Trust and 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				81
355.01	Public Utility Realty Tax (PURTA)				1,020
355.02 -	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				127,075
355.04	Alcoholic Beverage Licenses				1,000
355.05	General Municipal Pension System State Aid				11,378
355.07	Foreign Fire Insurance Tax Distribution**				54,158
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$	\$	\$	\$ 194,712

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Trust and Agency	Memorandum Only
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Governmental Units Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENTAL UNITS		\$	\$	\$	\$

TOTAL INTERGOVERNMENTAL REVENUES	\$ 224,712
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** New line items in 2010

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
CHARGES FOR SERVICE					
361.00 General Government					6,723
362.00 Public Safety					12,631
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					5,454
379.00 All Other Charges for Service					
TOTAL CHARGES FOR SERVICE	\$	\$	\$	\$	24,808

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors				201
388.00 Fiduciary Fund Pension Contributions			11,378	11,378
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$	\$	\$ 11,378	\$ 11,579

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Distribution				2,885
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				12,964
TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$ 15,849

TOTAL REVENUES	\$	\$	\$ 12,106	\$ 1,068,312
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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.

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	13,722			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services / Financial Administration	6,285			
403.00	Tax Collection	15,951			
404.00	Solicitor / Legal Services	59,183			
405.00	Secretary / Clerk	62,836			
406.00	Other General Government Administration	2,078			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	27,331			
409.00	General Government Buildings and Plant	11,177			
TOTAL GENERAL GOVERNMENT		\$ 198,563	\$	\$	\$

PUBLIC SAFETY					
410.00	Police				
411.00	Fire	129,354			
412.00	Ambulance / Rescue				
413.00	UCC and Code Enforcement	9,241			
414.00	Planning and Zoning	16,554			
415.00	Emergency Management & Communications	242			
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		\$ 155,391	\$	\$	\$

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		\$	\$	\$	\$

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				13,722
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services / Financial Administration				6,285
403.00 Tax Collection				15,951
404.00 Solicitor / Legal Services				59,183
405.00 Secretary / Clerk				62,836
406.00 Other General Government Administration				2,078
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services				27,331
409.00 General Government Buildings and Plant				11,177
TOTAL GENERAL GOVERNMENT	\$	\$	\$	\$ 198,563

PUBLIC SAFETY				
410.00 Police				
411.00 Fire				129,354
412.00 Ambulance / Rescue				
413.00 UCC and Code Enforcement				9,241
414.00 Planning and Zoning				16,554
415.00 Emergency Management & Communications				242
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	\$	\$	\$	\$ 155,391

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	\$	\$	\$	\$

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	123,459	27,188		
431.00	Cleaning of Streets and Gutters		13		
432.00	Winter Maintenance - Snow Removal	6,590	15,938		
433.00	Traffic Control Devices	503	228		
434.00	Street Lighting	4,606			
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	9,479	9,952		
438.00	Maintenance & Repairs of Roads & Bridges	12,002	93,713		
439.00	Highway Construction and Rebuilding Projects		998		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 156,639	\$ 148,030	\$	\$

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric Systems				
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	5,000			
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ 5,000	\$	\$	\$

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration	102			
452.00	Participant Recreation	8,000			
453.00	Spectator Recreation	787			
454.00	Parks	940			
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Center				
450.00	All Other Culture and Recreation				
TOTAL CULTURE AND RECREATION		\$ 9,829	\$	\$	\$

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 AND DEVELOPMENT		\$	\$	\$	\$

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00	General Services - Administration			150,647
431.00	Cleaning of Streets and Gutters			13
432.00	Winter Maintenance - Snow Removal			22,528
433.00	Traffic Control Devices			731
434.00	Street Lighting			4,606
435.00	Sidewalks and Crosswalks			
436.00	Storm Sewers and Drains			
437.00	Repairs of Tools and Machinery			19,431
438.00	Maintenance & Repairs of Roads & Bridges			105,715
439.00	Highway Construction and Rebuilding Projects			998
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS				\$ 304,669

PUBLIC WORKS - OTHER SERVICES				
440.00	Airports			
441.00	Cemeteries			
442.00	Electric Systems			
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			5,000
449.00	Water Transport and Terminals			
TOTAL PUBLIC WORKS - OTHER SERVICES				\$ 5,000

CULTURE AND RECREATION				
451.00	Culture-Recreation Administration			102
452.00	Participant Recreation			8,000
453.00	Spectator Recreation			787
454.00	Parks			940
455.00	Shade Trees			
456.00	Libraries			
457.00	Civil and Military Celebrations			
458.00	Senior Citizens' Center			
450.00	All Other Culture and Recreation			
TOTAL CULTURE AND RECREATION				\$ 9,829

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 AND DEVELOPMENT				\$

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
		General Fund			
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term)	268,907	23,562		
472.00	Debt Interest (short-term and long-term)	31,947	2,341		
475.00	Fiscal Agent Fees				
TOTAL DEBT SERVICE		\$ 300,854	\$ 25,903	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,701			
482.00	Judgments and Losses				
483.00	Pension / Retirement Fund Contributions	12,828			
484.00	Worker Compensation Insurance				
487.00	Other Group Insurance Benefits				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ 25,529	\$	\$	\$

INSURANCE					
486.00	Insurance, Casualty, and Surety	31,031			

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	24,229			
492.00	Interfund Operating Transfers**				
493.00	All Other Financing Uses				
TOTAL OTHER FINANCING USES		\$ 24,229	\$	\$	\$

TOTAL EXPENDITURES		\$ 907,065	\$ 173,933	\$	\$
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EXCESS / DEFICIT OF REVENUES OVER EXPENDITURES		\$ 18,835	\$ (43,627)	\$	\$
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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.

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT / STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				292,469
472.00 Debt Interest (short-term and long-term)				34,288
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$	\$	\$	\$ 326,757

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				12,701
482.00 Judgments and Losses				
483.00 Pension / Retirement Fund Contributions				12,828
484.00 Worker Compensation Insurance				
487.00 Other Group Insurance Benefits				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$	\$	\$	\$ 25,529

INSURANCE				
486.00 Insurance, Casualty, and Surety				31,031

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid			10,547	10,547
489.00 All Other Unclassified Expenditures***				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	\$	\$ 10,547	\$ 10,547

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				24,229
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$	\$	\$	\$ 24,229

TOTAL EXPENDITURES	\$	\$	\$ 10,547	\$ 1,091,545
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EXCESS / DEFICIT OF REVENUES OVER EXPENDITURES	\$	\$	\$ 1,559	\$ (23,233)
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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.

