

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 307
ONE DANSBURY SQUARE
EAST STROUDSBURG, PENNSYLVANIA 18301
570-421-0753
FAX # 570-421-3615

OTHER OFFICES

ALLENTOWN, PA
610-770-9889

BRODHEADSVILLE, PA
570-992-5876

DALE E. KIRK, C.P.A.
KEVIN D. SUMMA, C.P.A.

Independent Auditors' Report

Borough of Council
Borough of Parryville

We have audited the accompanying 2013 Municipal Annual Audit and Financial Report (DCED-CLGS-30) for the Borough of Parryville, Carbon County, Pennsylvania, as of and for the year ended December 31, 2013.

Management's Responsibility for the Financial Statements

Management is responsible for the fair presentation of the Municipal Audit and Financial Report in accordance with accounting practices prescribed or permitted by the Commonwealth of Pennsylvania, Department of Community and Economic Development; this includes 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 opinions on the Municipal Audit and 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 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 opinions.

Opinion

In our opinion, the financial statements referred to above, present fairly, in all material respects, the cash and unencumbered cash balances of the Borough of Parryville, Carbon County, Pennsylvania, as of December 31, 2013, and the revenues it received and expenditures it paid for the year then ended in conformity with the basis of accounting described above.

Page Two

Other-Matters

The Borough of Parryville, Carbon County, Pennsylvania, prepares its financial statements using accounting practices prescribed or permitted by the Commonwealth of Pennsylvania, Department of Community and Economic Development, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, are not reasonably determinable.

Kirk, Summa, & Co., LLP

East Stroudsburg, PA
August 4, 2014

BALANCE SHEET
December 31, 2013

GOVERNMENTAL FUNDS

ASSETS AND OTHER DEBTS	General Fund	Special Revenue	Capital Projects	Debt Service
		(Including State Liquid Fuels)		
100-120 Cash and Investments.....	100,825	17,890	-	-
140-144 Tax Receivable.....	6,735	468	-	-
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.....	\$ 107,560	\$ 18,358	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	1,781	-	-	-
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.....	\$ 1,781	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31.....	105,779	18,358	-	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 105,779	\$ 18,358	\$ -	\$ -

BALANCE SHEET
December 31, 2013

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBTS						
100-120 Cash and Investments.....	14,980	-	-	-	-	133,695
140-144 Tax Receivable.....	-	-	-	-	-	7,203
121-129	20,920	-	-	-	-	20,920
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	\$ 35,900	\$ -	\$ -	\$ -	\$ -	\$ 161,818

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	1,781
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,781

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31	35,900	-	-	-	-	160,037
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 35,900	\$ -	\$ -	\$ -	\$ -	\$ 160,037

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY						\$ 161,818
--	--	--	--	--	--	-------------------

STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2013

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES				
301.00 Real Estate Taxes	118,275	9,312	-	-
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	1,098	-	-	-
310.10 Real Estate Transfer Taxes	5,360	-	-	-
310.20 Earned Income Taxes/Wage Taxes	38,320	-	-	-
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	1,291	-	-	-
310.50 Local Services Tax	557	-	-	-
310.60 Amusement/Admission Taxes	-	-	-	-
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511/Taxes	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL TAXES	\$ 164,901	\$ 9,312	\$ -	\$ -

LICENSE & PERMITS				
320-322 All Other Licenses and Permits	10	-	-	-
321.80 Cable Television Franchise Fees	-	-	-	-
TOTAL LICENSES & PERMITS	\$ 10	\$ -	\$ -	\$ -

FINES & FORFEITS				
330-332 Fines and Forfeits	867	-	-	-
TOTAL FINES & FORFEITS	\$ 867	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	28	5	-	-
342.00 Rents and Royalties	12	-	-	-
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 40	\$ 5	\$ -	\$ -

December 31, 2013

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes	-	-	-	127,587
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	-	-	-	1,098
310.10 Real Estate Transfer Taxes	-	-	-	5,360
310.20 Earned Income Taxes/Wage Taxes	-	-	-	38,320
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	-	-	-	1,291
310.50 Local Services Tax	-	-	-	557
310.60 Amusement/Admission Taxes	-	-	-	-
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511/Taxes	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 174,213
LICENSE & PERMITS				
320-322 All Other Licenses and Permits	-	-	-	10
321.80 Cable Television Franchise Fees	-	-	-	-
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ 10
FINES & FORFEITS				
330-332 Fines and Forfeits	-	-	-	867
TOTAL FINES & FORFEITS	\$ -	\$ -	\$ -	\$ 867
INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	5	-	-	38
342.00 Rents and Royalties	-	-	-	12
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 5	\$ -	\$ -	\$ 50

December 31, 2013

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
		Capital Projects		
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	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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)	-	-	-	-
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	15,924	-	-
355.04 Alcoholic Beverages Licenses	300	-	-	-
355.05 General Municipal Pension System State Aid	-	-	-	-
355.07 Foreign Fire Insurance Tax Distribution	2,995	-	-	-
355.08 Local Share Assessment/Gambling Proceeds	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements	-	-	-	-
356.00 State Payments in Lieu of Taxes	-	-	-	-
TOTAL STATE	\$ 3,295	\$ 15,924	\$ -	\$ -

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Payments in Lieu of Taxes	-	-	-	-
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$ -

December 31, 2013

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTALS
	Enterprise Funds	Internal Service	Trust & 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 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)	-	-	-	-
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	15,924
355.04 Alcoholic Beverages Licenses	-	-	-	300
355.05 General Municipal Pension System State Aid	-	-	-	-
355.07 Foreign Fire Insurance Tax Distribution	-	-	-	2,995
355.00 All Other State Shared Revenues & Entitlements	-	-	-	-
356.00 State Payments in Lieu of Taxes	-	-	-	-
TOTAL STATE	\$ -	\$ -	\$ -	\$ 19,219

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

December 31, 2013

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government	-	-	-	-
362.00 Public Safety	-	-	-	-
363.20 Parking	-	-	-	-
363.00 All Other Charges for Highway & Streets Services	-	-	-	-
364.10 Wastewater/Sewage Charges	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00 All Other Charges for Sanitation Services	-	-	-	-
365.00 Health	-	-	-	-
366.00 Human Services	-	-	-	-
367.00 Culture and Recreation	-	-	-	-
368.00 Airports	-	-	-	-
369.00 Bars	-	-	-	-
370.00 Cemeteries	-	-	-	-
372.00 Electric System	-	-	-	-
373.00 Gas System	-	-	-	-
374.00 Housing System	-	-	-	-
375.00 Markets	-	-	-	-
377.00 Transit Systems	-	-	-	-
378.00 Water System	-	-	-	-
379.00 All Other Charges for Services	-	-	-	-
TOTAL CHARGES FOR SERVICE	\$ -	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments	-	-	-	-
386.00 Escheats (sale of personal property)	-	-	-	-
387.00 Contributions & Donations from Private Sectors	200	-	-	-
388.00 Fiduciary Fund Pension Contributions	-	-	-	-
	-	-	-	-
389.00 All Other Unclassified Operating Revenues	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 200	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition	125	-	-	-
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	1,347	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 1,472	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 170,785	\$ 25,241	\$ -	\$ -
-----------------------	------------	-----------	------	------

December 31, 2013

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government	-	-	-	-
362.00 Public Safety	-	-	-	-
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)	41,190	-	-	41,190
364.60 Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00 All Other Charges for Sanitation Services	-	-	-	-
365.00 Health	-	-	-	-
366.00 Human Services	-	-	-	-
367.00 Culture and Recreation	-	-	-	-
368.00 Airports	-	-	-	-
369.00 Bars	-	-	-	-
370.00 Cemeteries	-	-	-	-
372.00 Electric System	-	-	-	-
373.00 Gas System	-	-	-	-
374.00 Housing System	-	-	-	-
375.00 Markets	-	-	-	-
377.00 Transit Systems	-	-	-	-
378.00 Water System	-	-	-	-
379.00 All Other Charges for Services	-	-	-	-
TOTAL CHARGES FOR SERVICE	\$ 41,190	\$ -	\$ -	\$ 41,190

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments	-	-	-	-
386.00 Escheats (sale of personal property)	-	-	-	-
387.00 Contributions & Donations from Private Sectors	-	-	-	200
388.00 Fiduciary Fund Pension Contributions	-	-	-	-
	-	-	-	-
389.00 All Other Unclassified Operating Revenues	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ -	\$ 200

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition	-	-	-	125
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	-	-	-	1,347
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 1,472

TOTAL REVENUES	\$ 41,195	\$ -	\$ -	\$ 237,221
-----------------------	------------------	-------------	-------------	-------------------

December 31, 2013

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	6,501	-	-	-
401.00 Executive (Manager or Mayor)	1,200	-	-	-
402.00 Auditing Services/Financial Administration	2,450	-	-	-
403.00 Tax Collection	3,275	-	-	-
404.00 Solicitor/Legal Services	1,955	-	-	-
405.00 Secretary/Clerk	9,815	-	-	-
406.00 Other General Government Administration	-	-	-	-
407.00 IT-Networking Services-Data Processing	-	-	-	-
408.00 Engineering Services	11,554	-	-	-
409.00 General Government Buildings and Plant	3,670	-	-	-
TOTAL GENERAL GOVERNMENT	\$ 40,420	\$ -	\$ -	\$ -

PUBLIC SAFETY				
410.00 Police	-	-	-	-
411.00 Fire	2,995	14,729	-	-
412.00 Ambulance/Rescue	-	-	-	-
413.00 UCC and Code Enforcement	-	-	-	-
414.00 Planning and Zoning	1,250	-	-	-
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	\$ 4,245	\$ 14,729	\$ -	\$ -

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	1,620	-	-	-
TOTAL PUBLIC WORKS - SANITATION	\$ 1,620	\$ -	\$ -	\$ -

December 31, 2013

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	-	-	-	6,501
401.00 Executive (Manager or Mayor)	-	-	-	1,200
402.00 Auditing Services/Financial Administration	-	-	-	2,450
403.00 Tax Collection	-	-	-	3,275
404.00 Sclicitor/Legal Services	-	-	-	1,955
405.00 Secretary/Clerk	-	-	-	9,815
406.00 Other General Government Administration	-	-	-	-
407.00 IT-Networking Services-Data Processing	-	-	-	-
408.00 Engineering Services	-	-	-	11,554
409.00 General Government Buildings and Plant	-	-	-	3,670
TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ 40,420

PUBLIC SAFETY				
410.00 Police	-	-	-	-
411.00 Fire	-	-	-	17,724
412.00 Ambulance/Rescue	-	-	-	-
413.00 UCC and Code Enforcement	-	-	-	-
414.00 Planning and Zoning	-	-	-	1,250
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	\$ -	\$ -	\$ -	\$ 18,974

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)	35,634	-	-	35,634
428.00 Weed Control	-	-	-	-
429.00 Wastewater/Sewage Collection & Treatment	-	-	-	1,620
TOTAL PUBLIC WORKS - SANITATION	\$ 35,634	\$ -	\$ -	\$ 37,254

December 31, 2013

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration	18,224	9,227	-	-
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	-
433.00 Traffic Control Devices	-	-	-	-
434.00 Street Lighting	-	8,797	-	-
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges	-	-	-	-
439.00 Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 18,224	\$ 18,024	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports	-	-	-	-
441.00 Cemeteries	-	-	-	-
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	-	-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	365	-	-	-
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	-
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	-
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	\$ 365	\$ -	\$ -	\$ -

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	279	-	-	-
COMMUNITY DEVELOPMENT	\$ 279	\$ -	\$ -	\$ -

December 31, 2013

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration	-	-	-	27,451
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	-
433.00 Traffic Control Devices	-	-	-	-
434.00 Street Lighting	-	-	-	8,797
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges	-	-	-	-
439.00 Highway Construction and Rebuilding Projects	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$ -	\$ -	\$ 36,248

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports	-	-	-	-
441.00 Cemeteries	-	-	-	-
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	-	-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	-	-	-	365
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	-
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	-
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 365

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	-	-	-	279
COMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$ 279

December 31, 2013

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)	42,659	2,888	-	-
472.00 Debt Interest (short-term and long-term)	17,757	228	-	-
475.00 Fiscal Agent Fees	-	-	-	-
TOTAL DEBT SERVICE	\$ 60,416	\$ 3,116	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	1,945	-	-	-
482.00 Judgements and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	-
484.00 Worker Compensation Insurance	1,218	-	-	-
487.00 Other Group Insurance Benefits	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 3,163	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and surety	\$ 4,307	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING EXPENSES				
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	-	-	-	-
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 133,039	\$ 35,869	\$ -	\$ -
---------------------------	-------------------	------------------	-------------	-------------

EXCESS/DEFICIT OF REVENUES OVER(UNDER) EXPENDITURES	\$ 37,746	\$ (10,628)	\$ -	\$ -
--	------------------	--------------------	-------------	-------------

Reconciliation of Fund Balance:				
Fund balance per prior year's report	\$ 85,687	\$ 3,428	\$ -	\$ -
Adjustments - see note below	(17,654)	25,558	-	-
Fund balance - current year's report	\$ 105,779	\$ 18,358	\$ -	\$ -

Note: the client includes activity for all funds on one trial balance, thus the adjustment is for less activity from other fund. The total adjustments net to zero.

December 31, 2013

IN REVENUE/ENVIRONMENTAL REVENUES	PROPRIETARY FUNDS			TOTALS
	Enterprise Funds	Internal Service	Trust & Agency	
DEBT SERVICE				Memorandum Only
471.00 Debt Principal (short-term and long-term)	-	-	-	45,547
472.00 Debt Interest (short-term and long-term)	-	-	-	17,985
475.00 Fiscal Agent Fees	-	-	-	-
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ 63,532

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	1,945
482.00 Judgements and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	-
484.00 Worker Compensation Insurance	-	-	-	1,218
487.00 Other Group Insurance Benefits	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -	\$ -	\$ 3,163

INSURANCE				
486.00 Insurance, Casualty, and surety	\$ -	\$ -	\$ -	\$ 4,307

UNCLASSIFIED OPERATING EXPENSES				
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	-	-	-	-
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 35,634	\$ -	\$ -	\$ 204,542
---------------------------	------------------	-------------	-------------	-------------------

EXCESS/DEFICIT OF REVENUES OVER(UNDER) EXPENDITURES	\$ 5,561	\$ -	\$ -	\$ 32,679
--	-----------------	-------------	-------------	------------------

Reconciliation of Fund Balance:				
Fund balance per prior year's report	\$ 38,243	\$ -	\$ -	\$ 127,358
Adjustments - see note below	(7,904)	-	-	-
Fund balance - current year's report	\$ 30,339	\$ -	\$ -	\$ 127,358

Note: the client includes activity for all funds on one trial balance, thus the adjustment is for less activity from other fund. The total adjustments net to zero.

