

LEGAL NOTICE
GREENFIELD TOWNSHIP
General Fund Financial Report
For the Year Ended December 31, 2021

Assets

Cash and investment	\$ 140,375
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Total assets	<u>\$ 140,375</u>
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Fund Balance	<u>\$ 140,375</u>
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Total fund balance	<u><u>\$ 140,375</u></u>
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Revenues

Taxes	\$ 476,883
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Licenses and permits	2,819
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Fines and forfeits	2,381
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Interest, rent and royalties	93
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Intergovernmental revenues	494,469
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Other revenue	112,846
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Total revenue and other financing sources	<u>\$ 1,089,491</u>
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Expenditures

General government	\$ 116,624
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Public safety	22,729
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Public works – operations	620,318
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Culture and recreation	343
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Debt Service	-
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Other Expenses	<u>234,962</u>
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Total expenditures and other financing uses	<u>994,976</u>
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Revenues and Other Financing Sources (Under) Over

Expenditures and Other Financing Uses	<u>\$ 94,515</u>
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Assessed Valuation of Taxable Real Estate	<u><u>\$ 112,570,300</u></u>
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The annual audit is available for inspection during office hours at the Township office.

GREENFIELD TOWNSHIP
ANNUAL AUDIT AND FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Independent Auditor's Report

Board of Supervisors of Greenfield Township, Pennsylvania
Secretary of Pennsylvania Department of Community and Economic Development

Opinion

We have audited the accompanying financial statements of Greenfield Township, Pennsylvania, which comprise the general fund and special revenue funds included in the Department of Community and Economic Development's (DCED) prescribed form, as of and for the year ended December 31, 2021, which collectively comprise the basic financial statements as shown in the DCED prescribed form.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greenfield Township, Pennsylvania, as of December 31, 2021, in accordance with the financial reporting provisions of the DCED prescribed form.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Greenfield Township, Pennsylvania, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

Basis of Accounting

The financial statements are prepared by Greenfield Township, Pennsylvania, in accordance with the financial reporting provisions of the Pennsylvania Department of Community and Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of DCED. As a result, the financial statements may not be suitable for any other purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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. 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.

Independent Auditor's Report
(Continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Independent Auditor's Report
(Continued)

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greenfield Township's basic financial statements. The DCED required accompanying financial schedules listed as the "Debt Statement" and the "Statement of Capital Expenditures" are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Restriction on Use

This report is intended solely for the information and use of management, and for filing with the Pennsylvania Department of Community and Economic Development and the Erie County Prothonotary and is not intended to be and should not be used by anyone other than these specified parties.

Felix and Gloekler, P.C.

Felix and Gloekler, P.C.

February 17, 2022
Erie, Pennsylvania

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

250545 GREENFIELD TWP, ERIE COUNTY

BALANCE SHEET

**GREENFIELD TWP, Erie County
BALANCE SHEET
December 31, 2021**

	Governmental Funds	Proprietary Funds	Fid. Fund	Account Groups	Total
	General Fund and Special Revenue Funds	Special Revenue Funds (including Special Revenue Funds)	General Fund	General Fund and Special Revenue Funds	General Fund and Special Revenue Funds
Assets and Other Debits					
100-120 Cash and Investments	140,375	27,248			167,623
140-144 Tax Receivable					
121-129, 145-149 Accounts Receivable (excluding taxes)					
130-00 Due From Other Funds					
131-139, 150-159 Other Current Assets					
160-169 Fixed Assets					
180-189 Other Debits					
Total Assets and Other Debits	140,375	27,248			167,623
Liabilities and Other Credits					
210-229 Payroll Taxes and Other Payroll Withholdings					
200-209, 231-239 All Other Current Liabilities					
230-00 Due To Other Funds					

BALANCE SHEET

December 31, 2021

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Fund and Account Group Equity									
261-284	Contributed Capital								
280.00	Investment in General Fixed Assets								
270-289	Fund Balance / Retained Earnings on								
	1231	140,375	27,248						167,623
291-299	Other Equity								
Total Fund and Accounts Group Equity		140,375	27,248						167,623

	2014	2013	2012
TOTAL LIABILITIES AND ACCOUNT GROUP EQUITY	167,623	167,623	167,623

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

REVENUES

Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (including special funds)	Capital Projects	Enterprise	Internal Service	Trust and Agency	Memorandum Only

Taxes						
301.00	Real Estate Taxes	250,787				250,787
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	16,921				16,921
310.20	Earned Income Taxes / Wage Taxes	207,982				207,982
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **	1,193				1,193
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes					
310.80	Other: _____					
	Other: _____					
	Total Taxes	476,883				476,883

Licenses and Permits						
320-322	All Other Licenses and Permits	2,045				2,045
321.80	Cable Television Franchise Fees	774				774
	Total Licenses and Permits	2,819				2,819

Fines and Forfeits						
330-332	Fines and Forfeits	2,381				2,381
	Total Fines and Forfeits	2,381				2,381

GREENFIELD TWP, Erie County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (Including/Excluding State/Local Funds)	Capital Projects	Debt Service	Enterprise	Mutual Services	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	93	64				157
342.00	Rents and Royalties						
	Total Interest, Rents and Royalties	93	64				157

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 and Entitlements	98,494					98,494
353.00	Federal Payments in Lieu of Taxes						
	Total Federal	98,494					98,494

State							
354.03	Highways and Streets	15,480					15,480
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)	475					475
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		180,723				180,723
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	11,359					11,359
355.07	Foreign Fire Insurance Tax Distribution	9,514					9,514
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution	71,544					71,544

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

	Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
	General Fund	Special Revenue Funds	Capital Projects	Water Services	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	951						951
	Total State	109,323	180,723					290,046

Local Government Units								
357.03	Highways and Streets	15,590						15,590
357.00	All Other Local Governmental Units Capital and Operating Grants	271,062						271,062
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 Governmental Units	286,652						286,652

Charges for Service								
361.00	General Government	870						870
362.00	Public Safety							
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (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	4,915						4,915
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		3,375					3,375
368.00	Airports							

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

Governmental Funds		Proprietary Funds	Fiduciary Fund	Total
Special Revenue (including State Liquor Funds)	Capital Projects	Enterprise	Taxes and Agency	Maintenance Property Only

REVENUES

Other Financing Sources						
395.00	Refunds of Prior Year Expenditures	1,654				1,654
	Total Other Financing Sources	105,676	147,599			253,275

TOTAL REVENUES

1,089,491	331,761					1,421,252
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EXPENDITURES

General Government						
400.00	Legislative (Governing) Body	21,081				21,081
401.00	Executive (Manager or Mayor)					
402.00	Auditing Services / Financial Administration	4,145				4,145
403.00	Tax Collection	15,160				15,160
404.00	Solicitor / Legal Services					
405.00	Secretary / Clerk	39,931				39,931
406.00	Other General Government Administration	2,091				2,091
407.00	IT-Networking Services-Data Processing					
408.00	Engineering Services	21,377				21,377
409.00	General Government Buildings and Plant	12,839				12,839
	Total General Government	116,624				116,624

Public Safety

410.00	Police					
411.00	Fire	18,615				18,615
412.00	Ambulance / Rescue					
413.00	UCC and Code Enforcement					

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
Capital and Grants	Special Revenue (Including State Fund)	Capital Projects	Port Service	Enterprise	Municipal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety							
414.00	Planning and Zoning						
415.00	Emergency Management and Communications	3,866					3,866
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety	248					248
	Total Public Safety	22,729					22,729

Health and Human Services							
420.00	Health and Human Services						
425.00	Total Health and Human Services						

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)	6,316					6,316
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
	Total Public Works - Sanitation	6,316					6,316

Public Works - Highways and Streets							
430.00	General Services - Administration	49,689	160,181				209,850
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	50,662	8,905				59,557
433.00	Traffic Control Devices	4,076	1,589				5,667
434.00	Street Lighting	360					360

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (Including Special Liquid)	Capital Projects	Transit Services	Enterprise	Internal Services	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
436.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery	47,673	26,090				73,763
438.00	Maintenance and Repairs of Roads and Bridges	461,482	172,577				634,059
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		613,914	368,342				983,256

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries	88					88
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 Other Public Works Enterprises		88					88

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation	268					268
454.00	Parks	75	12,096				12,171

GREENFIELD TWP, ERIE County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
General Fund	Special Revenue (including interfund transfers)	Capital Projects	Debt Service	Enterprise	Internal Services	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation									
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		343	12,096						12,439

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								
Total Community Development									

Debt Service									
471.00	Debt Principal (short-term and long-term)		29,477						29,477
472.00	Debt Interest (short-term and long-term)		2,318						2,318
475.00	Fiscal Agent Fees								
Total Debt Service			31,795						31,795

Employer Paid Benefits and Withholding Items									
491.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,084							19,084
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	11,432							11,432

GREENFIELD TWP, ERIE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds		Proprietary Funds	Fiduciary Fund	Total	
Special Revenue (including Capital Projects)	Capital Projects	Debt Service	Enterprise Internal Service	Trusts and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	16,271						16,271
	Total Employer Paid Benefits and Withholding Items	46,787						46,787

Insurance

488.00	Insurance, Casualty, and Surety	37,575						37,575
	Total Insurance	37,575						37,575

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	3,001	195					3,196
	Total Unclassified Operating Expenditures	3,001	195					3,196

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	147,599						147,599
493.00	All Other Financing Uses							
	Total Other Financing Uses	147,599						147,599

TOTAL EXPENDITURES

994,976	413,426							1,408,404
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EXCESS/BURDEN OF REVENUES OVER EXPENDITURES

94,515	-81,667							12,848
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DEBT STATEMENT

listed below are all currently outstanding bond 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.

contractions and additions.

[illegible]

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

70,745

Capitalized lease obligations

Net debt

70,745

**GREENFIELD TWP, ERIE County
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

Category	Capital Expenditures	Capital Expenditures	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	160,181		160,181
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	160,181		160,181

EMPLOYEE COMPENSATION

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

249,467

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the GREENFIELD TWP have audited, adjusted and settled the various funds and account groups of the GREENFIELD TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of GREENFIELD TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

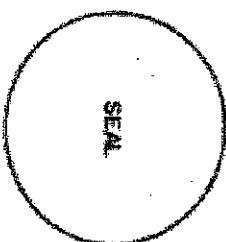
SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.

Signed:

Witness (Controller)/Auditor (Auditors)



December 31, 2021

NOTES / COMMENTS

Greenfield Township
Two Year Comparison
12/31/2021

	General Fund			Special Revenue		
	2021	2020	Difference	2021	2020	Difference
Assets and Other Debits	140,375	45,860	94,515	27,248	108,916	(81,668)
Liabilities and Other Credits	-	-	-	-	-	-
Fund and Account Group Equity	(140,375)	(45,860)	(94,515)	(27,248)	(108,916)	(81,668)
<u>Revenues</u>						
Taxes	476,883	475,950	933	-	-	-
Licenses & Permits	2,819	2,673	146	-	-	-
Fines & Forfeits	2,381	2,525	(144)	-	-	-
Interest, Rents, Royalties	93	5,614	(5,521)	64	1,280	1,216
Federal	98,494	-	98,494	-	-	-
State	109,323	66,799	42,524	180,723	195,105	14,382
Local	286,652	166,117	120,535	-	43,350	43,350
Charges for Services	5,785	2,299	3,486	3,375	3,821	446
Unclassified Operating Revenues	1,607	911	696	-	-	-
Other Financing Sources	105,454	37,884	67,570	-	250	250
Total Revenues	1,089,491	760,772	(328,719)	184,162	243,806	59,644
<u>Expenses</u>						
General Government	116,624	122,871	(6,247)	-	-	-
Public Safety	22,729	44,608	(21,879)	-	-	-
Health and Human Services	-	-	-	-	-	-
Public Works-Sanitation	6,316	5,152	1,164	-	-	-
Public Works-Highway & Streets	613,914	593,779	20,135	369,342	169,096	200,246
Public Works-Other	88	-	88	-	-	-
Culture & Recreation	343	242	101	12,096	8,385	3,711
Community Development	-	-	-	-	-	-
Debt Service	-	36,174	(36,174)	31,795	-	(31,795)
Employer Paid Benefits/Withholding	46,787	51,783	(4,996)	-	-	-
Insurance	37,575	42,349	(4,774)	-	-	-
Unclassified Operating Expenditures	3,001	976	2,025	195	651	456
Other Financing Uses	147,599	-	147,599	-	37,796	37,796
Total Expenditures	994,976	897,934	(97,042)	413,428	215,928	(197,500)