

Borough of Millersburg

Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis - Governmental Funds For the year ended December 31, 2017

	General Fund	Highway Aid Fund	Other Governmental Funds	Total Governmental Funds
REVENUE RECEIPTS				
Real estate taxes	\$ 436,170	\$ -	\$ -	\$ 436,170
Real estate transfer taxes	19,220	-	-	19,220
Local enabling taxes	256,926	-	-	256,926
Licenses and permits	53,637	-	-	53,637
Fines, forfeits and costs	10,889	-	-	10,889
Interest and rents	25,179	416	1	25,596
Grants and gifts	140,340	90,147	-	230,487
Departmental earnings	24,203	-	-	24,203
Donations	12,262	-	-	12,262
Miscellaneous revenue receipts	39,648	-	-	39,648
TOTAL REVENUE RECEIPTS	<u>1,018,474</u>	<u>90,563</u>	<u>1</u>	<u>1,109,038</u>
GOVERNMENTAL EXPENDITURES				
General government	252,840	-	-	252,840
Public safety	264,280	-	-	264,280
Streets and public works	174,619	172,560	-	347,179
Parks and recreation	61,277	-	-	61,277
Administrative and miscellaneous	272,474	-	-	272,474
Debt principal and interest	21,477	-	-	21,477
TOTAL GOVERNMENTAL EXPENDITURES	<u>1,046,967</u>	<u>172,560</u>	<u>-</u>	<u>1,219,527</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(28,493)</u>	<u>(81,997)</u>	<u>1</u>	<u>(110,489)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	367	-	-	367
Proceeds from long-term debt	-	73,837	-	73,837
Refunds of prior years' expenditures	25,069	-	-	25,069
Transfers from other governmental funds	-	5,110	-	5,110
Transfers to other governmental funds	(5,110)	-	-	(5,110)
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,326</u>	<u>78,947</u>	<u>-</u>	<u>99,273</u>
NET CHANGE IN FUND BALANCES	(8,167)	(3,050)	1	(11,216)
FUND BALANCES - BEGINNING	<u>436,209</u>	<u>15,071</u>	<u>1,818</u>	<u>453,098</u>
FUND BALANCES - ENDING	<u>\$ 428,042</u>	<u>\$ 12,021</u>	<u>\$ 1,819</u>	<u>\$ 441,882</u>