

SUMMARY FINANCIAL INFORMATION OF JACOBUS BOROUGH, YORK COUNTY, PENNSYLVANIA
SUMMARY OF COMBINED BALANCE SHEET AND SUMMARY OF COMBINED
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND EQUITY
YEAR ENDED DECEMBER 31, 2013

| SUMMARY OF COMBINED BALANCE SHEET - CASH BASIS | | SUMMARY OF COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN EQUITY - CASH BASIS | |
|--|-------------------|---|-------------------|
| Assets | | Revenue | |
| Cash and Investments | 443,289 | Taxes | 425,587 |
| Total Assets | \$ 443,289 | Licenses and Permits | 26,315 |
| | | Fines and Forfeits | 8,061 |
| | | Interest, Rents, and Royalties | 842 |
| | | Intergovernmental Revenue | 50,980 |
| | | Charges for Service | 12,507 |
| | | Miscellaneous | 2,777 |
| | | Other Financing Sources | 37,049 |
| | | Total Revenue | 564,118 |
| Fund Equity | | Expenses | |
| Fund Equity | | General Government | 92,146 |
| Unrestricted | 349,215 | Public Safety | 117,283 |
| Restricted | 94,074 | Health and Human Services | 1,119 |
| Total Fund Equity | 443,289 | Public Works - Sanitation | 131,087 |
| | | Public Works - Highways and Streets | 57,554 |
| | | Public Works - Other Services | 14,629 |
| | | Culture and Recreation | 26,591 |
| | | Employer Paid Benefits and Insurance | 19,323 |
| | | Other Insurance Expense | 4,920 |
| | | Unclassified Operating Expenditures | 380 |
| | | Other Financing Uses | 28,170 |
| | | Total Expenses | 493,202 |
| | | Deficiency of Revenue over Expenditures | 70,916 |
| | | FUND EQUITY - January 1, 2013 | 372,373 |
| | | FUND EQUITY - December 31, 2013 | \$ 443,289 |

Complete copies of the Annual Audit and Financial Report are available for examination by contacting Jacobus Borough, 126 North Cherry Lane, Jacobus, Pennsylvania 17407.