

DRAFT - FOR DISCUSSION PURPOSES ONLY

STANDARD NO. 1211

2024

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TOWN OF BELLEFONTE
AGREED-UPON PROCEDURES REPORT
JUNE 30, 2022

TOWN OF BELLEFONTE

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

(to be determined)

To the Board of Commissioners
Town of Bellefonte
Bellefonte, Delaware

We have performed the procedures enumerated below on the Treasurer's Report of the Town of Bellefonte (the Town) for the year ended June 30, 2022. The Town's management is responsible for the Town's Treasurer's Report for the year ended June 30, 2022.

The Town has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the Treasurer's Report of the Town as of and for the year ended June 30, 2022. This Treasurer's Report is presented as Exhibit A. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Procedure

We will obtain the bank reconciliations as of June 30, 2022 for the Town Account, the Municipal Street Aid Fund Account, the Property Transfer Account, and the ARPA Account; and determine that the bank balances reconcile to the balances shown on the Treasurer's Report as of June 30, 2022. We will also agree the bank balances used for the reconciliations to the applicable bank statements of all three accounts.

Finding

We noted that the bank balances for the Town Account, the Municipal Street Aid Fund Account, the Property Transfer Account, and the ARPA Account reconciled to the balances reported on the Treasurer's Report as of June 30, 2022. We also agreed the bank balances used for the reconciliations of these accounts with the bank as of June 30, 2022 by observing the applicable bank statement. There is no difference between the bank balance and the balance on the Treasurer's Report.

To the Board of Commissioners
Town of Bellefonte

2. Procedure

We will obtain the Treasurer's Report for the year ended June 30, 2022 and will obtain the supporting documentation for all the disbursements listed on that report. We will then determine if the disbursement appeared to be for a Town-related expense.

Finding

For the year ended June 30, 2022, we were able to locate and observe the supporting documentation for all the disbursements listed on the Treasurer's Report except as follows:

- The July 2021 Treasurer's Report reported \$200 for Comcast Cable, which was the autopay amount per the bank statement. However, the invoice amount was \$185.57.
- The August 2021 Treasurer's Report reported \$200 for Comcast Cable, which was the autopay amount per the bank statement. However, the invoice amount was \$185.53.
- The October 2021 Treasurer's Report reported \$450 for Comcast Cable, which was the autopay amount per the bank statement. However, the invoice amount was \$225.
- The February 2022 Treasurer's Report reported \$1,618.76 for the Delmarva – Town Street Lights. However, the invoice and autopay amount per the bank statement was \$1,628.76.
- The March 2022 Treasurer's Report reported \$470 for Comcast Cable, which was the autopay amount per the bank statement. However, the invoice amount was \$235.
- The May 2022 Treasurer's Report reported \$200 for Comcast Cable, which was the autopay amount per the bank statement. However, the invoice amount was \$93.66.
- We could not locate the supporting documentation for the following disbursements reported on the Treasurer's Report:
 - Delaware League of Local Governments, \$800 on July 2021 Treasurer's Report
 - Bellevue Community Center, \$1,000 on October 2021 Treasurer's Report
 - Brandywine Hundred Fire Company, \$3,000 on October 2021 Treasurer's Report

3. Procedure

We will compare the expected real estate tax collections for the year ended June 30, 2022 to the collections listed on the Treasurer's Report. The expected collections will be determined by using the total assessed property value of taxable property within the Town and the tax rate to determine how much should have been collected.

To the Board of Commissioners
Town of Bellefonte

Finding

We compared the expected real estate tax collections for the year ended June 30, 2022 to the collections listed on the Treasurer's Report and noted that expected real estate tax collections were \$3,205 more than the amount reported on the Treasurer's Report for the year ended June 30, 2022.

4. Procedure

We will agree the transfer tax receipts reported on the Treasurer's Report for the year ended June 30, 2022 to the Property Transfers Report provided by the Treasurer which documents the properties sold, the sales price, and the transfer tax. We will agree the sales price of the properties sold to the property transfers information available on the New Castle County Land Use Property Assessment website, and we will recalculate the amount of the tax by applying the tax rate to the sales price.

Finding

We compared the transfer tax receipts reported on the Treasurer's Report for year ended June 30, 2022 to the Property Transfers Report provided by the Treasurer which documented the properties sold, the sales price, and the transfer tax. We noted no differences between the transfer tax receipts reported on the Treasurer's Report and the Property Transfers Report.

For all properties sold, the sales price was agreed to the New Castle County Land Use Property Assessment website or a hard copy of the Real Estate Affidavits provided by the Town Treasurer. Some of the properties listed on the website only list properties sold at \$10.00 due to lawyers not being required to provide sales prices for the New Castle County Assessment website.

We recalculated the amount of the tax by multiplying the sales price by the tax rate of 1.5%. There were no exceptions between the recalculated tax amounts and the amounts reported on the Property Transfers Report for each property.

5. Procedure

We will agree the state grant receipts reported on the Treasurer's Report for the year ended June 30, 2022 to the applicable bank statement, the deposit slip, and correspondence from the state.

Finding

We agreed the state grant receipts reported on the Treasurer's Report for the year ended June 30, 2022 to the bank statement and correspondence from the state without exception. We obtained the American Rescue Plan Act (ARPA) funds Dashboard and Municipal Street Aid Fund (MASF), which show the grant amount, directly from the State of Delaware website. On the Treasurer's Report, the ARPA grant was reported net of fees of \$871.08.

To the Board of Commissioners
Town of Bellefonte

6. Procedure

We will prepare an annual Treasurer's Report using the 12 monthly Treasurer's reports provided by the Treasurer for the year ended June 30, 2022. This annual Treasurer's Report will be attached to the agreed-upon procedures report as Exhibit A.

Finding

We prepared the annual Treasurer's Report using the 12 monthly Treasurer's reports provided by the Treasurer for the year ended June 30, 2022. See Exhibit A.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Town's Treasurer's Report for the year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Commissioners and management of the Town of Bellefonte and is not intended to be and should not be used by anyone other than these specified parties.

BARBACANE, THORNTON & COMPANY LLP

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TREASURER'S REPORT (EXHIBIT A)

**TOWN OF BELLEFONTE
2022 TREASURER'S REPORT
(EXHIBIT A)**

	Town Account	MSAF Account	Property Transfer Account	ARPA Account (693)	Total
Balance 07/01/21	\$ 157,716.75	\$ 3,428.02	\$ 216,286.67	\$ -	\$ 377,431.44
Receipts					
Town Taxes	155,522.73	-	-	-	155,522.73
Property Transfer Tax	-	-	80,124.42	-	80,124.42
Franchise Fees (Verizon and Comcast)	16,062.19	-	-	-	16,062.19
State of Delaware - ARPA Funds	-	-	-	110,841.42	110,841.42
Energy Credits	371.60	-	-	-	371.60
Insurance	33.60	-	-	-	33.60
MSAF Award	-	10,005.80	-	-	10,005.80
Verizon - Refund from Audit	-	-	-	-	-
Other (Return of Reimbursement)	39.99	-	-	-	39.99
State of Delaware - Electrical for Gazebo	4,950.00	-	-	-	4,950.00
Restitution Fund	551.50	-	-	-	551.50
State of Delaware - ADA Upgrade	65,000.00	-	-	-	65,000.00
Total Receipts	242,531.61	10,005.80	80,124.42	110,841.42	443,503.25
Disbursements					
Artisan Electric	12,805.25	-	-	-	12,805.25
ARPA - Visual Arts	-	-	-	2,427.00	2,427.00
ARPA Awards to Local Businesses	-	-	-	29,999.97	29,999.97
Attorney's Fees	880.16	-	-	-	880.16
Andrew Geroski - New Logos	875.00	-	-	2,000.00	2,875.00
Audit Expense (AUP and Compilation)	6,845.00	-	-	-	6,845.00
Bank Analysis Fees	120.58	-	-	-	120.58
Bank Analysis/ New Check Order	119.25	-	-	-	119.25
Bellevue Community Center	-	-	-	1,000.00	1,000.00
Brandywine Hundred Fire Co. - ARPA	-	-	-	3,000.00	3,000.00
Banners - ARPA	-	-	-	675.00	675.00
Bellevue Builders	56,018.00	-	-	-	56,018.00
Comcast Cable	2,420.77	-	-	-	2,420.77
Commissioner's Stipends	5,748.81	-	-	-	5,748.81
Delmarva - TH Gas and Electric	3,044.50	-	-	-	3,044.50
Delmarva - Annex Gas	735.90	-	-	-	735.90
Delmarva - Town Street Lights	5,649.76	13,428.82	-	-	19,078.58
Delaware League of Local Governments	800.00	-	-	-	800.00
Equipment	6,870.91	-	-	-	6,870.91
EcoPlastics - Park Benches, etc.	2,485.00	-	-	-	2,485.00
Holiday Party Food - R. Mulhern	1,000.00	-	-	-	1,000.00
Holiday Decorations - ARPA	-	-	-	6,543.30	6,543.30
INCdellini, LLC	-	-	-	15,318.00	15,318.00
Bracy & Associates - ARPA Marketing Program	-	-	-	40,000.00	40,000.00
Bellefonte Day	3,900.00	-	-	-	3,900.00
Insurance	9,460.00	-	-	-	9,460.00
Landscaping	12,189.00	-	-	-	12,189.00
New Castle County Sewer	174.19	-	-	-	174.19
News Journal - ARPA Public Hearing Notice	273.90	-	-	128.16	402.06
Parkowski, Guerke, & Swayze - ARPA Guidance	-	-	-	713.00	713.00
Reimbursement (Supplies / Meeting Expenses)	11,799.05	-	-	278.61	12,077.66
Repair and Maintenance	17,031.57	-	-	-	17,031.57
Rhino Fence	925.00	-	-	-	925.00
Tax Bills Expenses - C. Naas	9,435.62	-	-	923.50	10,359.12
Trophy Shop - ADA Signs and Historic Sign	2,350.00	-	-	-	2,350.00
Trash Collection	43,321.50	-	86,883.00	-	130,204.50
U.S. Treasury - Taxes	1,468.80	-	-	-	1,468.80
Visual Arts - Banner Design	-	-	-	510.00	510.00
Water - Suez	183.52	-	-	-	183.52
Ziggy Flooring	2,013.50	-	-	-	2,013.50
Bellefonte Arts Festival	3,420.01	-	-	-	3,420.01
Total Disbursements	224,364.55	13,428.82	86,883.00	103,516.54	428,192.91
Other Financing Sources (Uses)					
Interfund Transfers	(111,712.50)	-	-	111,712.50	-
Ending Balance 06/30/22	\$ 64,171.31	\$ 5.00	\$ 209,528.09	\$ 119,037.38	\$ 392,741.78

Source: The Monthly Treasurer's Reports

TOWN OF BELLEFONTE
FINANCIAL STATEMENTS

JUNE 30, 2022
(See Independent Accountant's Compilation Report)

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TOWN OF BELLEFONTE

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

(to be determined)

To the Board of Commissioners
Town of Bellefonte
Bellefonte, Delaware

Management is responsible for the accompanying financial statements of the Town of Bellefonte (the Town), which comprise the cash basis statement of assets, liabilities, and fund balances – all funds as of June 30, 2022 and the related cash basis statement of revenues, expenditures, and changes in fund balances – all funds for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We draw attention to the basis of accounting used by the Town. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balances, revenues, expenditures, and changes in fund balances. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying cash basis budgetary comparison statement – all funds on page 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on such information.

BARBACANE, THORNTON & COMPANY LLP

TOWN OF BELLEFONTE
CASH BASIS STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES – ALL FUNDS
JUNE 30, 2022

	General Fund	Municipal Street Aid Fund	Property Transfer Account	ARPA Account	Total
ASSETS					
Cash	\$ 64,171	\$ 5	\$ 209,528	\$ 119,037	\$ 392,741
TOTAL ASSETS	<u>\$ 64,171</u>	<u>\$ 5</u>	<u>\$ 209,528</u>	<u>\$ 119,037</u>	<u>\$ 392,741</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Restricted	-	5	-	119,037	119,042
Assigned	-	-	209,528	-	209,528
Unassigned	64,171	-	-	-	64,171
TOTAL FUND BALANCES	<u>64,171</u>	<u>5</u>	<u>209,528</u>	<u>119,037</u>	<u>392,741</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 64,171</u>	<u>\$ 5</u>	<u>\$ 209,528</u>	<u>\$ 119,037</u>	<u>\$ 392,741</u>

See independent accountant's compilation report.

TOWN OF BELLEFONTE
CASH BASIS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Municipal Street Aid Fund	Property Transfer Account	ARPA Account (693)	Total
REVENUES:					
Tax collection	\$ 155,523	\$ -	\$ -	\$ -	\$ 155,523
Property transfer tax	-	-	80,124	-	80,124
State grant	-	10,006	-	-	10,006
Energy credits	372	-	-	-	372
Cable franchise fees	16,062	-	-	-	16,062
Insurance	34	-	-	-	34
State of Delaware - ARPA grant	-	-	-	110,841	110,841
State of Delaware - ADA Upgrade	65,000	-	-	-	65,000
State of Delaware - Electrical for Gazebo	4,950	-	-	-	4,950
Other income	591	-	-	-	591
TOTAL REVENUES	242,532	10,006	80,124	110,841	443,503
EXPENDITURES:					
Accounting fees	6,845	-	-	-	6,845
Bank fees	240	-	-	-	240
Capital projects - ARPA	-	-	-	103,517	103,517
Commissioner's stipends / Treasurer's fee	5,749	-	-	-	5,749
Community activities, donations, and entertainment	13,154	-	-	-	13,154
Federal tax withholdings	1,469	-	-	-	1,469
Improvements and maintenance	75,988	-	-	-	75,988
Insurance / bond	9,460	-	-	-	9,460
Landscaping	12,189	-	-	-	12,189
Legal fees	880	-	-	-	880
Memberships	800	-	-	-	800
Office supplies and equipment	18,670	-	-	-	18,670
Other expenses	875	-	-	-	875
Public notices / advertising	274	-	-	-	274
Tax collection	9,436	-	-	-	9,436
Trash / recycling fees	43,322	-	86,883	-	130,205
Utilities	25,014	13,429	-	-	38,443
TOTAL EXPENDITURES	224,365	13,429	86,883	103,517	428,194
OTHER FINANCING SOURCES (USES):					
Interfund transfers	(111,713)	-	-	111,713	-
NET CHANGE IN FUND BALANCES	(93,546)	(3,423)	(6,759)	119,037	15,309
FUND BALANCES, BEGINNING OF YEAR	157,717	3,428	216,287	-	377,432
FUND BALANCES, END OF YEAR	\$ 64,171	\$ 5	\$ 209,528	\$ 119,037	\$ 392,741

See independent accountant's compilation report.

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TOWN OF BELLEFONTE
CASH BASIS BUDGETARY COMPARISON STATEMENT – ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES:			
Tax collection	\$ 140,000	\$ 155,523	\$ 15,523
Property transfer tax	70,000	80,124	10,124
Grants and reimbursements	9,000	10,006	1,006
Cable franchise fees	14,000	16,062	2,062
Energy credits	-	372	372
Insurance income	-	34	34
State of Delaware - ARPA grant	103,000	110,841	7,841
State of Delaware - ADA Upgrade	-	65,000	65,000
State of Delaware - Electrical for Gazebo	-	4,950	4,950
Other income	650	591	(59)
TOTAL REVENUES	<u>336,650</u>	<u>443,503</u>	<u>106,853</u>
EXPENDITURES:			
Accounting fees	5,000	6,845	(1,845)
Bank fees	500	240	260
Capital projects - ARPA	103,000	103,517	(517)
Commissioner's stipend / Treasurer's fee	5,900	5,749	151
Community activities, donations, and entertainment	12,000	13,154	(1,154)
Federal tax withholdings	1,400	1,469	(69)
Improvements and maintenance	50,000	75,988	(25,988)
Insurance	10,500	9,460	1,040
Landscaping	10,000	12,189	(2,189)
Legal fees	10,000	880	9,120
Memberships	800	800	-
Office supplies and equipment	2,400	18,670	(16,270)
Other expenses	500	875	(375)
Planning commission expense / Commission Stipend	4,000	-	4,000
Printing / mailing	1,500	-	1,500
Public notices / advertising	600	274	326
Tax collection	8,000	9,436	(1,436)
Trash / recycling fees	140,000	130,205	9,795
Utilities	27,500	38,443	(10,943)
TOTAL EXPENDITURES	<u>393,600</u>	<u>428,194</u>	<u>(34,594)</u>
NET CHANGE IN FUND BALANCES	<u>\$ (56,950)</u>	15,309	<u>\$ 72,259</u>
FUND BALANCES, BEGINNING OF YEAR		<u>377,432</u>	
FUND BALANCES, END OF YEAR		<u>\$ 392,741</u>	

See independent accountant's compilation report.

**TOWN OF BELLEFONTE
2022 TREASURER'S REPORT
(EXHIBIT A)**

	<u>Town Account</u>	<u>MSAF Account</u>	<u>Property Transfer Account</u>	<u>ARPA Account (693)</u>	<u>Total</u>
Balance 07/01/21	\$ 157,716.75	\$ 3,428.02	\$ 216,286.67	\$ -	\$ 377,431.44
Receipts					
Town Taxes	155,522.73	-	-	-	155,522.73
Property Transfer Tax	-	-	80,124.42	-	80,124.42
Franchise Fees (Verizon and Comcast)	16,062.19	-	-	-	16,062.19
State of Delaware - ARPA Funds	-	-	-	110,841.42	110,841.42
Energy Credits	371.60	-	-	-	371.60
Insurance	33.60	-	-	-	33.60
MSAF Award	-	10,005.80	-	-	10,005.80
Verizon - Refund from Audit	-	-	-	-	-
Other (Return of Reimbursement)	39.99	-	-	-	39.99
State of Delaware - Electrical for Gazebo	4,950.00	-	-	-	4,950.00
Restitution Fund	551.50	-	-	-	551.50
State of Delaware - ADA Upgrade	65,000.00	-	-	-	65,000.00
Total Receipts	242,531.61	10,005.80	80,124.42	110,841.42	443,503.25
Disbursements					
Artisan Electric	12,805.25	-	-	-	12,805.25
ARPA - Visual Arts	-	-	-	2,427.00	2,427.00
ARPA Awards to Local Businesses	-	-	-	29,999.97	29,999.97
Attorney's Fees	880.16	-	-	-	880.16
Andrew Geroski - New Logos	875.00	-	-	2,000.00	2,875.00
Audit Expense (AUP and Compilation)	6,845.00	-	-	-	6,845.00
Bank Analysis Fees	120.58	-	-	-	120.58
Bank Analysis/ New Check Order	119.25	-	-	-	119.25
Bellevue Community Center	-	-	-	1,000.00	1,000.00
Brandywine Hundred Fire Co. - ARPA	-	-	-	3,000.00	3,000.00
Banners - ARPA	-	-	-	675.00	675.00
Bellevue Builders	56,018.00	-	-	-	56,018.00
Comcast Cable	2,420.77	-	-	-	2,420.77
Commissioner's Stipends	5,748.81	-	-	-	5,748.81
Delmarva - TH Gas and Electric	3,044.50	-	-	-	3,044.50
Delmarva - Annex Gas	735.90	-	-	-	735.90
Delmarva - Town Street Lights	5,649.76	13,428.82	-	-	19,078.58
Delaware League of Local Governments	800.00	-	-	-	800.00
Equipment	6,870.91	-	-	-	6,870.91
EcoPlastics - Park Benches, etc.	2,485.00	-	-	-	2,485.00
Holiday Party Food - R. Mulhern	1,000.00	-	-	-	1,000.00
Holiday Decorations - ARPA	-	-	-	6,543.30	6,543.30
INCdellini, LLC	-	-	-	15,318.00	15,318.00
Bracy & Associates - ARPA Marketing Program	-	-	-	40,000.00	40,000.00
Bellefonte Day	3,900.00	-	-	-	3,900.00
Insurance	9,460.00	-	-	-	9,460.00
Landscaping	12,189.00	-	-	-	12,189.00
New Castle County Sewer	174.19	-	-	-	174.19
News Journal - ARPA Public Hearing Notice	273.90	-	-	128.16	402.06
Parkowski, Guerke, & Swayze - ARPA Guidance	-	-	-	713.00	713.00
Reimbursement (Supplies / Meeting Expenses)	11,799.05	-	-	278.61	12,077.66
Repair and Maintenance	17,031.57	-	-	-	17,031.57
Rhino Fence	925.00	-	-	-	925.00
Tax Bills Expenses - C. Naas	9,435.62	-	-	923.50	10,359.12
Trophy Shop - ADA Signs and Historic Sign	2,350.00	-	-	-	2,350.00
Trash Collection	43,321.50	-	86,883.00	-	130,204.50
U.S. Treasury - Taxes	1,468.80	-	-	-	1,468.80
Visual Arts - Banner Design	-	-	-	510.00	510.00
Water - Suez	183.52	-	-	-	183.52
Ziggy Flooring	2,013.50	-	-	-	2,013.50
Bellefonte Arts Festival	3,420.01	-	-	-	3,420.01
Total Disbursements	224,364.55	13,428.82	86,883.00	103,516.54	428,192.91
Other Financing Sources (Uses)					
Interfund Transfers	(111,712.50)	-	-	111,712.50	-
Ending Balance 06/30/22	\$ 64,171.31	\$ 5.00	\$ 209,528.09	\$ 119,037.38	\$ 392,741.78

Source: The Monthly Treasurer's Reports