



June 9, 2020

To the Borough Council
Borough of Swarthmore
Swarthmore, Pennsylvania

We have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information ("financial statements") of the Borough of Swarthmore ("the Borough") as of and for the year ended December 31, 2019, and have issued our report thereon dated June 9, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 14, 2019, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinions on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Borough solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Policies

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements was:

- Management's estimate of the fair value of investments is based on the latest reported sales price at current exchange rates on a national exchange. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Borough's financial statements relate to:

- The disclosure of the compensated absences amount is based on estimates of the amounts owed by the Borough according to Borough policy.
- The disclosure of the other post-employment benefits ("OPEB") obligation is based on actuarially determined estimates of future liabilities.
- The disclosure of the pension obligations is based on the actuarially determined estimate of future liabilities.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

As part of our audit, we assisted management with the preparation of certain journal entries. The attached schedules summarize the adjustments we prepared. Management has posted these adjustments to the books and records of the Borough.

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. No such misstatements were detected as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were detected as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Borough of Swarthmore's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated June 9, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Borough, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Borough's auditor.

To the Borough Council
Borough of Swarthmore
page 4

This report is intended solely for the use of members of Borough Council and management of the Borough of Swarthmore and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

Client: **31715.0 - Swarthmore Borough**
Engagement: **31715 - Swarthmore Borough**
Period Ending: **12/31/2019**
Trial Balance: **3000.00 - Fund Trial Balance**
Workpaper: **3700.01 - Journal Entries Report**
Fund Level: **All**
Index: **All**

Account	Description	W/P Ref	Debit	Credit
Fund: 01	General Fund			
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
01-106-000	PLGIT/CHECKING ACCOUNT		9,969,898.00	
01-110-000	CASH--PETTY CASH		198.00	
01-100-000	FUNDS CONCENTRATION/KEYSTONE			9,630,984.00
01-230-030	DUE TO FIRE RELIEF			12,998.00
01-230-900	DUE TO PAYROLL			24,548.00
01-279-000	UNRESERVED FUND BALANCE			301,566.00
Total			9,970,096.00	9,970,096.00
Adjusting Journal Entries JE # 4				
To adjust revenues and expenditures for the tax levied for fire relief.				
01-301-100	CURRENT YEAR FIRE TAX		276,700.00	
01-301-150	INTERIM FIRE TAX		441.00	
01-230-030	DUE TO FIRE RELIEF			15,805.00
01-413-140	HYDRANT RENTAL			21,336.00
01-413-200	CONTRIBUTION TO SF&PA			240,000.00
Total			277,141.00	277,141.00
Adjusting Journal Entries JE # 5				
To correctly record interfund activity.				
01-410-200	OFFICE MATERIALS AND SUPPLIES		13.00	
01-480-000	MISCELLANEOUS EXPENDITURES		1,720.00	
01-492-000	INTERFUND OPERATING TRANSFERS		12,927.00	
01-230-900	DUE TO PAYROLL			10.00
01-380-000	MISCELLANEOUS REVENUE			1,545.00
01-410-252	PAYMENT TO CAPITAL			13.00
01-480-000	MISCELLANEOUS EXPENDITURES			11,382.00
01-492-000	INTERFUND OPERATING TRANSFERS			1,710.00
Total			14,660.00	14,660.00
Fund: 01	Adjusting Journal Entries		10,261,897.00	10,261,897.00
Reclassifying Journal Entries JE # 101				
To record foreign fire insurance premium property in the accounts				
01-411-000	FIRE RELIEF		43,357.00	
01-355-130	FOREIGN FIRE INS. PREMIUM TAX/			43,357.00
Total			43,357.00	43,357.00
Fund: 01	Reclassifying Journal Entries		43,357.00	43,357.00
Fund: 01	Total All Journal Entries		10,305,254.00	10,305,254.00
Fund: 02	Operating Reserve			
Adjusting Journal Entries JE # 7				
To record the Operating Reserve Activity.				
02-471-000	DVRFA Principal		390,000.00	
02-492-000	INTERFUND OPERATING TRANSFERS		101,710.00	
02-106-000	PLGIT/CHECKING ACCOUNT			484,154.00
02-341-010	INTEREST			7,556.00
Total			491,710.00	491,710.00
Fund: 02	Adjusting Journal Entries		491,710.00	491,710.00
Fund: 02	Total All Journal Entries		491,710.00	491,710.00

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Index: **All**

Account	Description	W/P Ref	Debit	Credit
Fund: 03 Fire Relief				
Adjusting Journal Entries JE # 4				
To adjust revenues and expenditures for the tax levied for fire relief.				
03-130-010	DUE FROM GENERAL FUND		15,805.00	
03-413-140	HYDRANT RENTAL		21,336.00	
03-413-200	CONTRIBUTION TO SF&PA		240,000.00	
03-301-100	CURRENT YEAR FIRE TAX			276,700.00
03-301-150	Interim Fire Tax			441.00
Total			277,141.00	277,141.00
Fund: 03	Adjusting Journal Entries		277,141.00	277,141.00
Fund: 03	Total All Journal Entries		277,141.00	277,141.00
Fund: 04 Sewer Solid Waste				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
04-100-000	FUNDS CONCENTRATION/KEYSTONE		7,763,827.00	
04-230-900	DUE TO PAYROLL		2,997.00	
04-106-000	PLGIT/CHECKING ACCOUNT			7,487,429.00
04-279-000	UNRESERVED FUND BALANCE			279,024.00
04-341-010	INTEREST			371.00
Total			7,766,824.00	7,766,824.00
Adjusting Journal Entries JE # 5				
To correctly record interfund activity.				
04-421-440	SEWER EQUIP MAINT & REPAIR		11.00	
04-230-900	DUE TO PAYROLL			11.00
Total			11.00	11.00
Adjusting Journal Entries JE # 6				
To clear accounts payable				
04-200-200	ACCOUNTS PAYABLE		34,773.00	
04-106-000	PLGIT/CHECKING ACCOUNT			34,773.00
Total			34,773.00	34,773.00
Fund: 04	Adjusting Journal Entries		7,801,608.00	7,801,608.00
Fund: 04	Total All Journal Entries		7,801,608.00	7,801,608.00
Fund: 05 Liquid Fuels				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
05-279-000	UNRESERVED FUND BALANCE		2,961.00	
05-106-000	PLGIT/CHECKING ACCOUNT			2,873.00
05-200-200	ACCOUNTS PAYABLE			88.00
Total			2,961.00	2,961.00
Fund: 05	Adjusting Journal Entries		2,961.00	2,961.00
Reclassifying Journal Entries JE # 103				
To reclassify revenues netted with expenditures				
05-432-200	SNOW REMOVAL:MAT & SUPPLIES		776.00	
05-434-100	STREET LIGHT MAINTENANCE		13,525.00	
05-380-000	MISCELLANEOUS REVENUE			14,301.00
Total			14,301.00	14,301.00

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Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 105				
To agree the liquid fuels report and trial balance				
05-433-000	TRAFFIC SIGNAL MAINT & POWER		1,535.00	
05-434-000	STREET LIGHT POWER		528.00	
05-438-220	STREET REPAIR:MAT & SUPPLIES		484.00	
05-439-313	ENGINEERING		1,160.00	
05-480-000	MISCELLANEOUS EXPENDITURES		515.00	
05-432-330	SNOW EQUIP MAINT:MAT & SUPPLIE			33.00
05-480-100	MISCELLANEOUS ENGINEERING			4,189.00
Total			4,222.00	4,222.00
Fund: 05	Reclassifying Journal Entries		18,523.00	18,523.00
Fund: 05	Total All Journal Entries		21,484.00	21,484.00
Fund: 08 Sanitary Sewer				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
08-106-000	PLGIT/CHECKING ACCOUNT		143,921.00	
08-279-000	UNRESERVED FUND BALANCE			143,921.00
Total			143,921.00	143,921.00
Adjusting Journal Entries JE # 5				
To correctly record interfund activity.				
08-106-000	PLGIT/CHECKING ACCOUNT		50,000.00	
08-106-000	PLGIT/CHECKING ACCOUNT		41,000.00	
08-106-000	PLGIT/CHECKING ACCOUNT		142,257.00	
08-380-000	MISCELLANEOUS REVENUE			142,257.00
08-480-000	MISCELLANEOUS EXPENSES			50,000.00
08-492-100	BUDGETED PAYMENT FROM CAPITAL			41,000.00
Total			233,257.00	233,257.00
Adjusting Journal Entries JE # 6				
To clear accounts payable				
08-436-402	SANITARY SEWER:LABOR		118,726.00	
08-200-200	ACCOUNTS PAYABLE			118,726.00
Total			118,726.00	118,726.00
Fund: 08	Adjusting Journal Entries		495,904.00	495,904.00
Reclassifying Journal Entries JE # 107				
To reclassify grant revenues				
08-380-000	MISCELLANEOUS REVENUE		252,917.00	
08-354-000	All Other State Capital and Operating Grants			252,917.00
Total			252,917.00	252,917.00
Fund: 08	Reclassifying Journal Entries		252,917.00	252,917.00
Fund: 08	Total All Journal Entries		748,821.00	748,821.00
Fund: 09 Pension				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
09-100-000	FUNDS CONCENTRATION/KEYSTONE		927,364.00	
09-279-000	UNRESERVED FUND BALANCE		118,070.00	
09-106-000	PLGIT/CHECKING ACCOUNT			1,045,434.00
Total			1,045,434.00	1,045,434.00
Fund: 09	Adjusting Journal Entries		1,045,434.00	1,045,434.00
Fund: 09	Total All Journal Entries		1,045,434.00	1,045,434.00

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Account	Description	W/P Ref	Debit	Credit
Fund: 10 Sinking Fund				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
10-100-000	FUNDS CONCENTRATION/KEYSTONE		902,437.00	
10-106-000	PLGIT/CHECKING ACCOUNT			900,917.00
10-279-000	UNRESERVED FUND BALANCE			1,491.00
10-300-030	PRIOR YEAR REAL ESTATE TAXES			29.00
Total			902,437.00	902,437.00
Fund: 10	Adjusting Journal Entries		902,437.00	902,437.00
Fund: 10	Total All Journal Entries		902,437.00	902,437.00
Fund: 11 Escrow Fund				
Adjusting Journal Entries JE # 8				
To record escrow activity				
11-207-103	Escrow Stormwater		15.00	
11-207-108	Escrow BEP Project		148.00	
11-107-103	Escrow Stormwater			15.00
11-107-108	Escrow BEP Project			148.00
Total			163.00	163.00
Fund: 11	Adjusting Journal Entries		163.00	163.00
Fund: 11	Total All Journal Entries		163.00	163.00
Fund: 12 Capital Reserve				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
12-106-000	PLGIT/CHECKING ACCOUNT		132,008.00	
12-480-000	MISCELLANEOUS EXPENDITURES		11,870.00	
12-100-000	TAX COLLECTOR/TRANSFER ACCOUNT			100,000.00
12-279-000	UNRESERVED FUND BALANCE			43,878.00
Total			143,878.00	143,878.00
Adjusting Journal Entries JE # 5				
To correctly record interfund activity.				
12-380-000	MISCELLANEOUS REVENUE		87,000.00	
12-380-000	MISCELLANEOUS REVENUE		12,927.00	
12-392-000	INTERFUND OPERATING TRANSFERS			87,000.00
12-392-000	INTERFUND OPERATING TRANSFERS			12,927.00
Total			99,927.00	99,927.00
Fund: 12	Adjusting Journal Entries		243,805.00	243,805.00
Reclassifying Journal Entries JE # 102				
To record lease payments to the proper account.				
12-471-000	POLICE VEHICLE LEASE PRINCIPAL		37,669.00	
12-472-000	POLICE VEHICLE LEASE INTEREST		1,584.00	
12-480-010	CAPITAL EXPENDITURES			39,253.00
Total			39,253.00	39,253.00

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Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 104				
To reclassify capital expenditures to the proper accounts				
12-380-000	MISCELLANEOUS REVENUE		9,786.00	
12-409-000	General Government Buildings and Plant		53,132.00	
12-410-200	OFFICE MATERIALS AND SUPPLIES		11,259.00	
12-431-000	Cleaning of Streets and Gutters		201,740.00	
12-439-000	Highway Construction and Rebuilding		10,197.00	
12-454-000	PARKS		22,602.00	
12-351-003	FEDERAL GRANT - SIDEWALK ENHANCEMENT			9,786.00
12-380-000	MISCELLANEOUS REVENUE			10,197.00
12-480-000	MISCELLANEOUS EXPENDITURES			288,733.00
Total			308,716.00	308,716.00
Fund: 12	Reclassifying Journal Entries		347,969.00	347,969.00
Fund: 12	Total All Journal Entries		591,774.00	591,774.00
Fund: 60 Police Pension				
Adjusting Journal Entries JE # 2				
To record the Police Pension activity.				
60-106-101	M&T BANK		54.00	
60-120-000	INVESTMENTS		1,072,689.00	
60-480-000	MISCELLANEOUS EXPENDITURES		28,861.00	
60-480-300	NET PENSION PAYMENTS		281,447.00	
60-480-350	ADMINISTRATIVE EXPENSES		9,805.00	
60-140-400	ACCOUNTS RECEIVABLE			485.00
60-341-200	FIDELITY INTEREST			140,377.00
60-341-800	UNREALIZED GAIN			924,774.00
60-380-001	EMPLOYER CONTRIBUTIONS			230,517.00
60-380-002	State Contributions			64,641.00
60-380-090	EMPLOYEE CONTRIBUTIONS			32,062.00
Total			1,392,856.00	1,392,856.00
Fund: 60	Adjusting Journal Entries		1,392,856.00	1,392,856.00
Reclassifying Journal Entries JE # 106				
Investment classification				
60-120-100	Mutual Funds - Fixed Income		1,563,421.00	
60-120-200	Mutual Funds - International Fixed Income		369,524.00	
60-120-300	Mutual Funds - Equity		2,688,956.00	
60-120-400	Mutual Funds - Stable Value		238,556.00	
60-120-500	Mutual Funds - International Equity		1,442,112.00	
60-120-000	INVESTMENTS			6,302,569.00
Total			6,302,569.00	6,302,569.00
Fund: 60	Reclassifying Journal Entries		6,302,569.00	6,302,569.00
Fund: 60	Total All Journal Entries		7,695,425.00	7,695,425.00
Fund: 61 Police OPEB				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
61-106-000	PLGIT/CHECKING ACCOUNT		319,856.00	
61-279-000	UNRESERVED FUND BALANCE			319,856.00
Total			319,856.00	319,856.00

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 5				
To correctly record interfund activity.				
61-106-000	PLGIT/CHECKING ACCOUNT		49,000.00	
61-106-000	PLGIT/CHECKING ACCOUNT		100,000.00	
61-380-001	EMPLOYER CONTRIBUTIONS			49,000.00
61-380-001	EMPLOYER CONTRIBUTIONS			100,000.00
Total			149,000.00	149,000.00
Fund: 61	Adjusting Journal Entries		468,856.00	468,856.00
Fund: 61	Total All Journal Entries		468,856.00	468,856.00
Fund: 65 NU Pension				
Adjusting Journal Entries JE # 3				
To record the Non Uniform Pension activity.				
65-106-101	M&T BANK		5,304.00	
65-120-000	INVESTMENTS		395,519.00	
65-480-000	MISCELLANEOUS EXPENDITURES		11,961.00	
65-480-300	NET PENSION PAYMENTS		95,953.00	
65-480-350	ADMINISTRATIVE EXPENSES		7,351.00	
65-140-400	ACCOUNTS RECEIVABLE			816.00
65-341-200	FIDELITY INTEREST			59,903.00
65-341-800	UNREALIZED GAIN			390,004.00
65-380-001	EMPLOYER CONTRIBUTIONS			18,689.00
65-380-002	State Contributions			27,528.00
65-380-091	EMPLOYEE CONTRIBUTIONS			19,148.00
Total			516,088.00	516,088.00
Fund: 65	Adjusting Journal Entries		516,088.00	516,088.00
Reclassifying Journal Entries JE # 106				
Investment classification				
65-120-100	Mutual Funds - Fixed Income		683,489.00	
65-120-200	Mutual Funds - International Fixed Income		154,520.00	
65-120-300	Mutual Funds - Equity		1,142,798.00	
65-120-500	Mutual Funds - International Equity		606,407.00	
65-120-000	INVESTMENTS			2,587,214.00
Total			2,587,214.00	2,587,214.00
Fund: 65	Reclassifying Journal Entries		2,587,214.00	2,587,214.00
Fund: 65	Total All Journal Entries		3,103,302.00	3,103,302.00
Fund: 90 Payroll				
Adjusting Journal Entries JE # 1				
To adjust beginning balance to agree with the prior year audit.				
90-105-000	CASH--PAYROLL CHECKING ACCOUNT		8,642.00	
90-130-010	DUE FROM GENERAL FUND		27,545.00	
90-217-000	STATE INCOME TAX WITHHELD		449.00	
90-220-000	DEFERRED COMPENSATION WITHHELD		1,243.00	
90-220-100	DOMESTIC RELATIONS PAYMENTS WI		80.00	
90-279-000	UNRESERVED FUND BALANCE		16,183.00	

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Account	Description	W/P Ref	Debit	Credit
90-341-010	INTEREST		1.00	
90-200-200	ACCOUNTS PAYABLE			3,933.00
90-210-000	FEDERAL INCOME TAXES WITHHELD			3,317.00
90-211-000	SOCIAL SECURITY CONTRIBUTIONS			3,383.00
90-212-000	EARNED INCOME TAXES WITHHELD			1,902.00
90-218-000	PA UNEMPLOYMENT COMPENSATION F			1,941.00
90-219-000	EMS TAX			230.00
90-221-000	Health Insurance Cont.			20,179.00
90-221-100	FLEXIBLE SPENDING ACCOUNT			2,551.00
90-224-000	MEDICARE WITHHOLDINGS			737.00
90-230-090	POLICE PENSION CONTRIBUTIONS			11,292.00
90-230-091	CIVIL PENSION CONTRIBUTIONS			4,676.00
90-251-000	FOP DUES WITHHELD			2.00
Total			54,143.00	54,143.00
Fund: 90	Adjusting Journal Entries		54,143.00	54,143.00
Fund: 90	Total All Journal Entries		54,143.00	54,143.00
All Funds	All Journal Entries		33,507,552.00	33,507,552.00