

Independent Auditors' Report

Board of Supervisors  
Township of Fairview, York County  
New Cumberland, Pennsylvania

We have audited the financial statements and other financial information (together the financial information) included in the 2006 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) of the Township of Fairview, York County, Pennsylvania. The financial information is the responsibility of the Township's management. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial information presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial information has been prepared in conformity with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. These practices differ from accounting principles generally accepted in the United States of America as to the lack of disclosure and the exclusion of budget information and Management's Discussion and Analysis. In addition, the format of the Municipal Annual Audit and Financial Report is not consistent with the requirements of Governmental Accounting Standards Board Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the Township's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial information referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township of Fairview, York County, Pennsylvania, as of December 31, 2006, or the results of its operations for the year then ended.

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CERTIFIED PUBLIC ACCOUNTANTS  
AND  
BUSINESS ADVISORS

A PROFESSIONAL CORPORATION

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210 GRANDVIEW AVENUE  
CAMP HILL, PA 17011

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However, in our opinion, the 2006 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (DCED-CLGS-30) referred to above presents fairly, in all material respects, the financial information shown therein of the Township of Fairview, York County, Pennsylvania, in accordance with the requirements of the Department of Community and Economic Development, on the basis of accounting described above.

*Brown Schultz Shendan & Fritz*

Camp Hill, Pennsylvania  
March 15, 2007



# 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225  
ph: 888-223-6837 | fax: 717-783-1402

City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: \_\_\_\_\_ County: \_\_\_\_\_

Township of: FAIRVIEW County: YORK

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

## Section I - Introduction

### Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by the Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section III) is the form adopted by a Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

### One Form

Only one form is now being provided. This form contains the same categories as in previous years: assets, liabilities, revenues, and expenditures. **Only complete those funds that you use. Leave the remaining columns blank.**

### Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- Complete the appropriate items, **rounding to the nearest dollar. Do not include cents.** Calculate totals at the foot of each column and the end of every row. The totals are a required part of the form.
- Handwritten reports are acceptable, if legible, but typewritten reports are preferred.
- Computer-generated forms identical to the official form are acceptable.
- Photocopied reports may be submitted, but the appropriate officer must sign each copy.
- Appointed independent auditors may submit their own opinion in place of the prepared opinion at the end of the form.
- On the cover of the report, fill in the name of the municipality and the name of the county where it is located on the appropriate line and the date of the fiscal year being reported.
- **DO NOT place the copy of the report you are submitting to DCED in any type of binder or cover.**
- The report may be e-filed. Please see the TIP Sheet for details on how to e-file.

**BALANCE SHEET**

December 31, 2006

		<b>GOVERNMENTAL FUNDS</b>			
<b>ASSETS AND OTHER DEBITS</b>		<b>General Fund</b>	<b>Special Revenue</b>		<b>Debt Service</b>
			<i>(Including State Liquid Fuels)</i>		
100-120	Cash and Investments	3,575,547	1,114,783	661,739	
140-144	Tax Receivable	247,683			
121-129					
145-149	Accounts Receivable (excluding taxes)			89,728	
130	Due From Other Funds		132,208	110,579	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 3,823,230</b>	<b>\$ 1,246,991</b>	<b>\$ 862,046</b>	<b>\$ -</b>

<b>LIABILITIES AND OTHER CREDITS</b>					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	841,217	15,137	90,878	
230	Due To Other Funds	125,472	27,587	111,706	
260-269	Long-Term-Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 966,689</b>	<b>\$ 42,724</b>	<b>\$ 202,584</b>	<b>\$ -</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance/Retained Earnings on 12/31	2,856,541	1,204,267	659,462	
291-299	Other Equity				
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>		<b>\$ 2,856,541</b>	<b>\$ 1,204,267</b>	<b>\$ 659,462</b>	<b>\$ -</b>

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL	
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only	
<b>ASSETS AND OTHER DEBITS</b>							
100-120	Cash and Investments	3,480,147		10,622,566		19,454,782	
140-144	Tax Receivable					247,683	
121-129							
145-149	Accounts Receivable (excluding taxes)	334,650				424,378	
130	Due From Other Funds	21,978				264,765	
131-139							
150-159	Other Current Assets					-	
160-169	Fixed Assets	11,599,760		7,243,912		18,843,672	
180-189	Other Debits				2,247,250	2,247,250	
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 15,436,535</b>	<b>\$ -</b>	<b>\$ 10,622,566</b>	<b>\$ 7,243,912</b>	<b>\$ 2,247,250</b>	<b>\$ 41,482,530</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229	Payroll Taxes and Other Payroll Withholdings					-
200-209						
231-239	All Other Current Liabilities	926,782				1,874,014
230	Due To Other Funds					264,765
260-269	Long-Term-Liabilities	11,365,000			2,247,250	13,612,250
240-259	Current Portion of Long-Term Debt & Other Credits	687,618				687,618
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 12,979,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,247,250</b>	<b>\$ 16,438,647</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>							
281-284	Contributed Capital					-	
290	Investment in General Fixed Assets			7,243,912		7,243,912	
270-289	Fund Balance/Retained Earnings on 12/31	2,457,135	10,622,566			17,799,971	
291-299	Other Equity					-	
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>		<b>\$ 2,457,135</b>	<b>\$ -</b>	<b>\$ 10,622,566</b>	<b>\$ 7,243,912</b>	<b>\$ -</b>	<b>\$ 25,043,883</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>						<b>\$ 41,482,530</b>
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2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT I STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
FEDERAL		General Fund	Capital Projects	Debt Service	
351.03	Highways and Streets				
351.09	Community Development				
351.00*	All Other Federal Capital and Operating Grants	5,052			
352.01	National Forest				
352.00*	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>TOTAL FEDERAL</b>		<b>\$ 5,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

STATE					
354.03	Highways and Streets				
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)	6,987			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		354,221		
355.04	Alcoholic Beverage Licenses	2,700			
355.05	General Municipal Pension System State Aid				
355.00*	All Other State Shared Revenues and Entitlements	113,230			
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>		<b>\$ 122,917</b>	<b>\$ 354,221</b>	<b>\$ -</b>	<b>\$ -</b>

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets				
357.00*	All Other Local Government Units Capital and Operating Grants	209			
358.00*	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		<b>\$ 209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
FEDERAL		Enterprise	Internal Service	Trust & Agency	Memorandum Only
351.03	Highways and Streets				-
351.09	Community Development				-
351.00*	All Other Federal Capital and Operating Grants				5,052
352.01	National Forest				-
352.00*	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
<b>TOTAL FEDERAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,052</b>

STATE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
354.03	Highways and Streets				-
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)				6,987
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				354,221
355.04	Alcoholic Beverage Licenses				2,700
355.05	General Municipal Pension System State Aid			179,134	179,134
355.00*	All Other State Shared Revenues and Entitlements				113,230
356.00	State Payments in Lieu of Taxes				-
<b>TOTAL STATE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179,134</b>	<b>\$ 656,272</b>

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
357.03	Highways and Streets				-
357.00*	All Other Local Government Units Capital and Operating Grants	189			398
358.00*	Local Government Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				-
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		<b>\$ 189</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 398</b>

TOTAL INTERGOVERNMENTAL REVENUES

**\$ 661,722**

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
CHARGES FOR SERVICE		General Fund	Capital Projects	Debt Service	
361.00	General Government	290,919			
362.00	Public Safety	425,353			
363.20*	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10*	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & Disposal Charge (trash)				
364.60	Host Municipality Benefit Fee for Solid Waste Facility				
364.00*	All Other Charges for Sanitation Services				
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	50,840			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00*	All Other Charges for Service				
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 767,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

UNCLASSIFIED OPERATING REVENUES					
383.00*	Special Assessments		51,817		
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	160,800			
388.00*	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues				
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ 160,800</b>	<b>\$ 51,817</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING SOURCES					
391.00*	Proceeds of General Fixed Asset Disposition	1,027			
392.00*	Interfund Operating Transfer			1,176,546	
393.00	Proceeds of General Long-Term Debt			2,300,000	
394.00*	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	96,826	7,220		
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 97,853</b>	<b>\$ 7,220</b>	<b>\$ 3,476,546</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>		<b>\$ 4,996,709</b>	<b>\$ 1,208,148</b>	<b>\$ 3,749,174</b>	<b>\$ -</b>
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## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
361.00	General Government				290,919
362.00	Public Safety				425,353
363.20*	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10*	Wastewater/Sewage Charges	3,136,758			3,136,758
364.30	Solid Waste Collection & Disposal Charge (trash)	948,038			948,038
364.60	Host Municipality Benefit Fee for Solid Waste Facility				-
364.00*	All Other Charges for Sanitation Services				-
365.00	Health				-
366.00	Human Services				-
367.00	Culture and Recreation				50,840
368.00	Airports				-
369.00	Bars				-
370.00	Cemeteries				-
372.00	Electric System				-
373.00	Gas System				-
374.00	Housing System				-
375.00	Markets				-
377.00	Transit Systems				-
378.00	Water System				-
379.00*	All Other Charges for Service				-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 4,084,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,851,908</b>

UNCLASSIFIED OPERATING REVENUES					
383.00*	Special Assessments				51,817
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				160,800
388.00*	Fiduciary Fund Pension Contributions			230,823	230,823
389.00	All Other Unclassified Operating Revenues				-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,823</b>	<b>\$ 443,440</b>

OTHER FINANCING SOURCES					
391.00*	Proceeds of General Fixed Asset Disposition				1,027
392.00*	Interfund Operating Transfer	244,073			1,420,619
393.00	Proceeds of General Long-Term Debt				2,300,000
394.00*	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	6,699			110,745
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 250,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,832,391</b>

<b>TOTAL REVENUES</b>		<b>\$ 4,505,218</b>	<b>\$ -</b>	<b>\$ 1,330,340</b>	<b>\$ 15,789,589</b>
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## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
			Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>GENERAL GOVERNMENT</b>		General Fund			
400.00	Legislative (Governing) Body	35,199			
401.00	Executive (Manager or Mayor)	88,450			
402.00	Auditing Services/Financial Administration	12,000			
403.00	Tax Collection	44,269			
404.00	Solicitor/Legal Services	11,040			
405.00	Secretary/Clerk	61,698			
406.00	Other General Government Administration	117,720			
407.00	IT-Networking Services-Data Processing	26,233			
408.00+	Engineering Services	115,876			
409.00	General Government Buildings & Plant	105,327			
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 617,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
410.00	Police	1,575,296			
411.00+	Fire	113,230	88,543	2,795,729	
412.00+	Ambulance/Rescue		159,608		
413.00+	UCC and Code Enforcement				
414.00	Planning and Zoning	677,225			
415.00	Emergency Management & Communications	12,603			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00+	Other Public Safety				
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ 2,378,354</b>	<b>\$ 248,151</b>	<b>\$ 2,795,729</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00	Health & Human Services	94,893			

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal				
427.00+	Solid Waste Collection and Disposal (Trash)				
428.00	Weed Control	315			
429.00+	Wastewater/Sewage Collection & Treatment				
<b>TOTAL PUBLIC WORKS - SANITATION</b>		<b>\$ 315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body				35,199
401.00	Executive (Manager or Mayor)				88,450
402.00	Auditing Services/Financial Administration				12,000
403.00	Tax Collection				44,269
404.00	Solicitor/Legal Services				11,040
405.00	Secretary/Clerk				61,698
406.00	Other General Government Administration				117,720
407.00	IT-Networking Services-Data Processing				26,233
408.00+	Engineering Services				115,876
409.00	General Government Buildings & Plant				105,327
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 617,812</b>

<b>PUBLIC SAFETY</b>					
410.00	Police				1,575,296
411.00+	Fire				2,997,502
412.00+	Ambulance/Rescue				159,608
413.00+	UCC and Code Enforcement				-
414.00	Planning and Zoning				677,225
415.00	Emergency Management & Communications				12,603
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00+	Other Public Safety				-
<b>TOTAL PUBLIC SAFETY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,422,234</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00	Health & Human Services				94,893

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal				-
427.00+	Solid Waste Collection and Disposal (Garbage)	1,031,951			1,031,951
428.00	Weed Control				315
429.00+	Wastewater/Sewage Collection & Treatment	2,062,627			2,062,627
<b>TOTAL PUBLIC WORKS - SANITATION</b>		<b>\$ 3,094,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,094,893</b>

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration	534,653			
431.00	Cleaning of Streets and Gutters	15,367			
432.00	Winter Maintenance - Snow Removal	24,821			
433.00	Traffic Control Devices	65,974			
434.00	Street Lighting		41,158		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	85,830			
438.00	Maintenance & Repairs of Roads & Bridges	521,133	12,360		
439.00	Highway Construction and Rebuilding Projects	83,677	424,008	111	
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		<b>\$ 1,331,455</b>	<b>\$ 477,526</b>	<b>\$ 111</b>	<b>\$ -</b>

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports				
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking Facilities				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System		38,684		
449.00	Water Transport and Terminals				
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>		<b>\$ -</b>	<b>\$ 38,684</b>	<b>\$ -</b>	<b>\$ -</b>

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00+	Participant Recreation				
453.00+	Spectator Recreation				
454.00	Parks	88,083			
455.00	Shade Trees				
456.00	Libraries	5,500			
457.00+	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	5,500			
450.00	All Other Culture and Recreation	1,000			
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$ 100,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

COMMUNITY DEVELOPMENT					
461.00+	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
460.00	All Other Community Development				
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration				534,653
431.00	Cleaning of Streets and Gutters				15,367
432.00	Winter Maintenance - Snow Removal				24,821
433.00	Traffic Control Devices				65,974
434.00	Street Lighting				41,158
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				85,830
438.00	Maintenance & Repairs of Roads & Bridges				533,493
439.00	Highway Construction and Rebuilding Projects				507,796
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		\$ -	\$ -	\$ -	\$ 1,809,092

<b>PUBLIC WORKS - OTHER SERVICES</b>					
440.00	Airports				-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking Facilities				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				38,684
449.00	Water Transport and Terminals				-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>		\$ -	\$ -	\$ -	\$ 38,684

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration				-
452.00+	Participant Recreation				-
453.00+	Spectator Recreation				-
454.00	Parks				88,083
455.00	Shade Trees				-
456.00	Libraries				5,500
457.00+	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				5,500
450.00	All Other Culture and Recreation				1,000
<b>TOTAL CULTURE AND RECREATION</b>		\$ -	\$ -	\$ -	\$ 100,083

<b>COMMUNITY DEVELOPMENT</b>					
461.00+	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
460.00	All Other Community Development				-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		\$ -	\$ -	\$ -	\$ -

## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>				
471.00+ Debt Principal (short-term and long-term)	6,488		256,512	
472.00+ Debt Interest (short-term and long-term)	355		83,384	
475.00+ Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>	<b>\$ 6,843</b>	<b>\$ -</b>	<b>\$ 339,896</b>	<b>\$ -</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions				
484.00	Worker Compensation Insurance				
487.00	Other Group Insurance Benefits				
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE					
486.00+	Insurance, Casualty, and Surety				

UNCLASSIFIED OPERATING EXPENDITURES					
488.00+	Fiduciary Fund Benefits and Refunds Paid				
489.00+	All Other Unclassified Expenditures				
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING USES					
491.00+	Refund of Prior Year Revenues	7,230			
492.00+	Interfund Operating Transfers	316,696	341,787	762,136	
493.00	All Other Financing Uses				
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ 323,926</b>	<b>\$ 341,787</b>	<b>\$ 762,136</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 4,853,681</b>	<b>\$ 1,106,148</b>	<b>\$ 3,897,872</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 143,028</b>	<b>\$ 102,000</b>	<b>\$ (148,698)</b>	<b>\$ -</b>
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## 2006 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00+ Debt Principal (short-term and long-term)				263,000
472.00+ Debt Interest (short-term and long-term)	597,331			681,070
475.00+ Fiscal Agent Fees				-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 597,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 944,070</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00	Employer Paid Withholding Taxes and Unemployment Compensation			-
482.00	Judgments and Losses			-
483.00	Pension/Retirement Fund Contributions			-
484.00	Worker Compensation Insurance			-
487.00	Other Group Insurance Benefits			-
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE				
486.00+	Insurance, Casualty, and Surety			-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00+	Fiduciary Fund Benefits and Refunds Paid		378,529	378,529
489.00+	All Other Unclassified Expenditures			-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 378,529</b>	<b>\$ 378,529</b>

OTHER FINANCING USES				
491.00+	Refund of Prior Year Revenues			7,230
492.00+	Interfund Operating Transfers			1,420,619
493.00	All Other Financing Uses			-
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,427,849</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 3,691,909</b>	<b>\$ -</b>	<b>\$ 378,529</b>	<b>\$ 13,928,139</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 813,309</b>	<b>\$ -</b>	<b>\$ 951,811</b>	<b>\$ 1,861,450</b>
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