



## 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 2008 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, 2008, or the results of its operations for the year then ended.

However, in our opinion, the 2008 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 Schulte Sheridan & Fritz*

Camp Hill, Pennsylvania  
March 20, 2009



## 2008 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 report.
- 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 and affix municipal seal.
- 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, 2008

		<b>GOVERNMENTAL FUNDS</b>			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>ASSETS AND OTHER DEBITS</b>					
100-120	Cash and Investments	4,261,246	805,817	1,226,516	
140-144	Tax Receivable	287,898			
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds	30,076	440,260	59,954	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits			86,927	
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 4,579,220</b>	<b>\$ 1,246,077</b>	<b>\$ 1,373,397</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	842,797	17,388	2,845	
230	Due To Other Funds	1,803	194,667	335,622	
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 844,600</b>	<b>\$ 212,055</b>	<b>\$ 338,467</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	3,734,620	1,034,022	1,034,930	
291-299	Other Equity				
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>		<b>\$ 3,734,620</b>	<b>\$ 1,034,022</b>	<b>\$ 1,034,930</b>	<b>\$ -</b>

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

	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	3,331,720		8,177,850			17,803,149
140-144 Tax Receivable						287,898
121-129						
145-149 Accounts Receivable (excluding taxes)	329,089					329,089
130 Due From Other Funds	1,802					532,092
131-139						
150-159 Other Current Assets	383,241					383,241
160-169 Fixed Assets	11,272,225			9,904,303		21,176,528
180-189 Other Debits					1,759,188	1,846,115
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 15,318,077</b>	<b>\$ -</b>	<b>\$ 8,177,850</b>	<b>\$ 9,904,303</b>	<b>\$ 1,759,188</b>	<b>\$ 42,358,112</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes and Other Payroll Withholdings						-
200-209						
231-239 All Other Current Liabilities	988,588					1,851,618
230 Due To Other Funds						532,092
260-269 Long-Term Liabilities	10,009,697				1,759,188	11,768,885
240-259 Current Portion of Long-Term Debt and Other Credits	720,000					720,000
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ 11,718,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,759,188</b>	<b>\$ 14,872,595</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets				9,904,303		9,904,303
270-289 Fund Balance/Retained Earnings on 12/31	3,599,792		8,177,850			17,581,214
291-299 Other Equity						-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 3,599,792</b>	<b>\$ -</b>	<b>\$ 8,177,850</b>	<b>\$ 9,904,303</b>	<b>\$ -</b>	<b>\$ 27,485,517</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>						<b>\$ 42,358,112</b>
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## STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2008

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
TAXES		General Fund	Capital Projects	Debt Service	
301.00	Real Estate Taxes	1,720,837	242,693		
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the 3rd class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes	63,673			
310.10	Real Estate Transfer Taxes	359,485			
310.20	Earned Income Taxes/Wage Taxes	2,211,459			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Emergency and Municipal Services Tax**		395,248		
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511/Taxes				
<b>TOTAL TAXES</b>		<b>\$ 4,355,454</b>	<b>\$ 637,941</b>	<b>\$ -</b>	<b>\$ -</b>

LICENSES & PERMITS					
320-322	All Other Licenses and Permits	12,436			
321.80	Cable Television Franchise Fees			200,399	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 12,436</b>	<b>\$ -</b>	<b>\$ 200,399</b>	<b>\$ -</b>

FINES AND FORFEITS					
330-332	Fines and Forfeits	118,344			
<b>TOTAL FINES AND FORFEITS</b>		<b>\$ 118,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	84,482	13,830	28,715	
342.00	Rents and Royalties			8,225	
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		<b>\$ 84,482</b>	<b>\$ 13,830</b>	<b>\$ 36,940</b>	<b>\$ -</b>

\*\* Formerly Occupational Privilege Tax (OPT)



## 2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>TOTAL FEDERAL</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	92,937			
355.01	Public Utility Realty Tax (PURTA)	6,357			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		406,827		
355.04	Alcoholic Beverage Licenses	2,700			
355.05	General Municipal Pension System State Aid	184,807			
355.00	All Other State Shared Revenues and Entitlements	119,147			
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>		\$ 405,948	\$ 406,827	\$ -	\$ -

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

2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>FEDERAL</b>					
351.03	Highways and Streets				-
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
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>STATE</b>					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101				-
354.00	All Other State Capital and Operating Grants	107,307			200,244
355.01	Public Utility Realty Tax (PURTA)				6,357
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				406,827
355.04	Alcoholic Beverage Licenses				2,700
355.05	General Municipal Pension System State Aid				184,807
355.00	All Other State Shared Revenues and Entitlements				119,147
356.00	State Payments in Lieu of Taxes				-
<b>TOTAL STATE</b>		\$ 107,307	\$ -	\$ -	\$ 920,082

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

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>					<b>\$ 920,082</b>
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2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	168,973			
362.00	Public Safety	419,000			
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	24,286			
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>\$ 612,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments		56,502		
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors		40,000	115,022	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	-	-		
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ -</b>	<b>\$ 96,502</b>	<b>\$ 115,022</b>	<b>\$ -</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	5,956			
392.00	Interfund Operating Transfer **	83,802		373,668	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	55,723	4,556		
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 145,481</b>	<b>\$ 4,556</b>	<b>\$ 373,668</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>		<b>\$ 5,734,404</b>	<b>\$ 1,159,656</b>	<b>\$ 726,029</b>	<b>\$ -</b>
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\*\* The total on line 392.00 must match the total on line 492.00

## 2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				168,973
362.00	Public Safety				419,000
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,184,672			3,184,672
364.30	Solid Waste Collection & Disposal Charge (trash)	1,243,395			1,243,395
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				24,286
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>\$ 4,428,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,040,326</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				56,502
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				155,022
388.00	Fiduciary Fund Pension Contributions			412,401	412,401
389.00	All Other Unclassified Operating Revenues	-			-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 412,401</b>	<b>\$ 623,925</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				5,956
392.00	Interfund Operating Transfer **	-			457,470
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	3,600			63,879
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 3,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 527,305</b>

<b>TOTAL REVENUES</b>		<b>\$ 4,634,909</b>	<b>\$ -</b>	<b>\$ 413,245</b>	<b>\$ 12,668,243</b>
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\*\* The total on line 392.00 must match the total of line 492.00

2008 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	33,220			
401.00	Executive (Manager or Mayor)	86,505			
402.00	Auditing Services/Financial Administration	11,000			
403.00	Tax Collection	41,747	2,960		
404.00	Solicitor/Legal Services	12,588			
405.00	Secretary/Clerk	68,338			
406.00	Other General Government Administration	119,430			
407.00	IT-Networking Services-Data Processing	23,442			
408.00	Engineering Services	26,905			
409.00	General Government Buildings and Plant	714,120			
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 1,137,295</b>	<b>\$ 2,960</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
410.00	Police	2,152,293			
411.00	Fire	119,147	160,728	97,084	
412.00	Ambulance/Rescue		150,741		
413.00	UCC and Code Enforcement				
414.00	Planning and Zoning	620,644			
415.00	Emergency Management & Communications	10,831			
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>\$ 2,902,915</b>	<b>\$ 311,469</b>	<b>\$ 97,084</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00	Health and Human Services	54,985			

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

## 2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body				33,220
401.00	Executive (Manager or Mayor)				86,505
402.00	Auditing Services/Financial Administration				11,000
403.00	Tax Collection				44,707
404.00	Solicitor/Legal Services				12,588
405.00	Secretary/Clerk				68,338
406.00	Other General Government Administration				119,430
407.00	IT-Networking Services-Data Processing				23,442
408.00	Engineering Services				26,905
409.00	General Government Buildings and Plant				714,120
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,140,255</b>

<b>PUBLIC SAFETY</b>					
410.00	Police				2,152,293
411.00	Fire				376,959
412.00	Ambulance/Rescue				150,741
413.00	UCC and Code Enforcement				-
414.00	Planning and Zoning				620,644
415.00	Emergency Management & Communications				10,831
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>\$ 3,311,468</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00	Health and Human Services				54,985

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)	1,344,774			1,344,774
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	2,220,783			2,220,783
<b>TOTAL PUBLIC WORKS - SANITATION</b>		<b>\$ 3,565,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,565,557</b>

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration	535,877			
431.00	Cleaning of Streets and Gutters	19,580			
432.00	Winter Maintenance - Snow Removal	189,677			
433.00	Traffic Control Devices	72,667			
434.00	Street Lighting		60,133		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	53,351			
438.00	Maintenance & Repairs of Roads & Bridges	221,490	4,365		
439.00	Highway Construction and Rebuilding Projects		458,653		
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		<b>\$ 1,092,642</b>	<b>\$ 523,151</b>	<b>\$ -</b>	<b>\$ -</b>

<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				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System		41,220		
449.00	Water Transport and Terminals				
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>		<b>\$ -</b>	<b>\$ 41,220</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation	298,741			
453.00	Spectator Recreation				
454.00	Parks				
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	2,000			
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$ 311,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>COMMUNITY DEVELOPMENT</b>					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-469.00	All Other Community Development				
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration				535,877
431.00	Cleaning of Streets and Gutters				19,580
432.00	Winter Maintenance - Snow Removal				189,677
433.00	Traffic Control Devices				72,667
434.00	Street Lighting				60,133
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				53,351
438.00	Maintenance & Repairs of Roads & Bridges				225,855
439.00	Highway Construction and Rebuilding Projects				458,653
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>		\$ -	\$ -	\$ -	\$ 1,615,793

<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				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				41,220
449.00	Water Transport and Terminals				-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>		\$ -	\$ -	\$ -	\$ 41,220

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				298,741
453.00	Spectator Recreation				-
454.00	Parks				-
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				2,000
<b>TOTAL CULTURE AND RECREATION</b>		\$ -	\$ -	\$ -	\$ 311,741

<b>COMMUNITY DEVELOPMENT</b>					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-469.00	All Other Community Development				-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		\$ -	\$ -	\$ -	\$ -

2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
		General Fund			
<b>DEBT SERVICE</b>					
471.00	Debt Principal (short-term and long-term)	6,764		257,108	
472.00	Debt Interest (short-term and long-term)	1,431		70,669	
475.00	Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>		<b>\$ 8,195</b>	<b>\$ -</b>	<b>\$ 327,777</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	Group Insurance and Other 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	2,908			
492.00	Interfund Operating Transfers **	45,891	411,579		
493.00	All Other Financing Uses				
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ 48,799</b>	<b>\$ 411,579</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 5,556,572</b>	<b>\$ 1,290,379</b>	<b>\$ 424,861</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 177,832</b>	<b>\$ (130,723)</b>	<b>\$ 301,168</b>	<b>\$ -</b>
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\*\* The total on line 492.00 must match the total on line 392.00

## 2008 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term)				263,872
472.00 Debt Interest (short-term and long-term)	543,893			615,993
475.00 Fiscal Agent Fees				-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 543,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 879,865</b>

<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				-
482.00 Judgments and Losses			2,821,590	2,821,590
483.00 Pension/Retirement Fund Contributions				-
484.00 Worker Compensation Insurance				-
487.00 Group Insurance and Other Benefits				-
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,821,590</b>	<b>\$ 2,821,590</b>

<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety				-

<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid			496,012	496,012
489.00 All Other Unclassified Expenditures			103,167	103,167
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 599,179</b>	<b>\$ 599,179</b>

<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues				2,908
492.00 Interfund Operating Transfers **	-			457,470
493.00 All Other Financing Uses				-
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 460,378</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 4,109,450</b>	<b>\$ -</b>	<b>\$ 3,420,769</b>	<b>\$ 14,802,031</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 525,459</b>	<b>\$ -</b>	<b>\$ (3,007,524)</b>	<b>\$ (2,133,788)</b>
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\*\* The total on line 492.00 must match the total on line 392.00





