



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 2009 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, 2009, or the results of its operations for the year then ended.

However, in our opinion, the 2009 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 Shindler & Fritz

Camp Hill, Pennsylvania
March 10, 2010



2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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 IV) 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, 2009

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		General Fund	Special Revenue	Capital Projects	Debt Service
			(Including State Liquid Fuels)		
100-120	Cash and Investments	4,462,610	971,061	1,339,960	
140-144	Tax Receivable	309,676			
121-129					
145-149	Accounts Receivable (excluding taxes)				
130	Due From Other Funds	512,373	440,260	636,784	
131-139					
150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits			78,528	
TOTAL ASSETS AND OTHER DEBITS		\$ 5,284,659	\$ 1,411,321	\$ 2,055,272	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	856,929			
230	Due To Other Funds	456,549	261,783	822,179	
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS		\$ 1,313,478	\$ 261,783	\$ 822,179	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance/Retained Earnings on 12/31	3,971,181	1,149,538	1,233,093	
291-299	Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 3,971,181	\$ 1,149,538	\$ 1,233,093	\$ -

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		
ASSETS AND OTHER DEBITS		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
100-120	Cash and Investments	3,140,367		9,716,949			19,630,947
140-144	Tax Receivable						309,676
121-129							
145-149	Accounts Receivable (excluding taxes)	398,845					398,845
130	Due From Other Funds	1,748					1,591,165
131-139							
150-159	Other Current Assets	375,000					375,000
160-169	Fixed Assets	10,997,109			10,695,086		21,692,195
180-189	Other Debits					1,484,911	1,563,439
TOTAL ASSETS AND OTHER DEBITS		\$ 14,913,069	\$ -	\$9,716,949	\$ 10,695,086	\$1,484,911	\$ 45,561,267

LIABILITIES AND OTHER CREDITS

210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209							
231-239	All Other Current Liabilities	1,043,391					1,900,320
230	Due To Other Funds	50,654					1,591,165
260-269	Long-Term Liabilities	9,295,000				1,484,911	10,779,911
240-259	Current Portion of Long-Term Debt and Other Credits	755,000					755,000
TOTAL LIABILITIES AND OTHER CREDITS		\$ 11,144,045	\$ -	\$ -	\$ -	\$1,484,911	\$ 15,026,396

FUND AND ACCOUNT GROUP EQUITY

281-284	Contributed Capital						-
290	Investment in General Fixed Assets				10,695,086		10,695,086
270-289	Fund Balance/Retained Earnings on 12/31	3,769,024		9,716,949			19,839,785
291-299	Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 3,769,024	\$ -	\$9,716,949	\$ 10,695,086	\$ -	\$ 30,534,871

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 45,561,267**

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

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
FEDERAL					
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				
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	29,674			
355.01	Public Utility Realty Tax (PURTA)	7,063			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		391,855		
355.04	Alcoholic Beverage Licenses	2,700			
355.05	General Municipal Pension System State Aid	197,065			
355.00	All Other State Shared Revenues and Entitlements	111,647			
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$ 348,149	\$ 391,855	\$ -	\$ -

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, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS		\$ -	\$ -	\$ -	\$ -

2009 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
FEDERAL					
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				-
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ -

STATE		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and 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	123,161			152,835
355.01	Public Utility Realty Tax (PURTA)				7,063
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				391,855
355.04	Alcoholic Beverage Licenses				2,700
355.05	General Municipal Pension System State Aid				197,065
355.00	All Other State Shared Revenues and Entitlements				111,647
356.00	State Payments in Lieu of Taxes				-
TOTAL STATE		\$ 123,161	\$ -	\$ -	\$ 863,165

LOCAL GOVERNMENT UNITS		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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, Authorities Payments and Payments in Lieu of Taxes				-
TOTAL LOCAL GOVERNMENT UNITS		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES

\$ 863,165

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue	Capital Projects	Debt Service
			(Including State Liquid Fuels)		
361.00	General Government	172,281			
362.00	Public Safety	434,871			
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				
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				
TOTAL CHARGES FOR SERVICES		\$ 607,152	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments		60,997		
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors		2,009		
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues ***	11,354		72	
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 11,354	\$ 63,006	\$ 72	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	2,770			
392.00	Interfund Operating Transfer **	62,174		350,166	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	13,840	8,045	2,640	
TOTAL OTHER FINANCING SOURCES		\$ 78,784	\$ 8,045	\$ 352,806	\$ -

TOTAL REVENUES	\$ 5,633,193	\$ 1,148,752	\$ 589,640	\$ -
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** The total on line 392.00 must match the total on line 492.00.

*** This amount cannot be greater than 1% of the total revenue within the same fund.

2009 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				172,281
362.00	Public Safety				434,871
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,095,172			3,095,172
364.30	Solid Waste Collection & Disposal Charge (trash)	1,258,626			1,258,626
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				-
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				-
TOTAL CHARGES FOR SERVICES		\$ 4,353,798	\$ -	\$ -	\$ 4,960,950

UNCLASSIFIED OPERATING REVENUES

383.00	Assessments				60,997
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				2,009
388.00	Fiduciary Fund Pension Contributions			460,868	460,868
389.00	All Other Unclassified Operating Revenues ***	8,693			20,119
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 8,693	\$ -	\$ 460,868	\$ 543,993

OTHER FINANCING SOURCES

391.00	Proceeds of General Fixed Asset Disposition	555			3,325
392.00	Interfund Operating Transfer **				412,340
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	4,068			28,593
TOTAL OTHER FINANCING SOURCES		\$ 4,623	\$ -	\$ -	\$ 444,258

TOTAL REVENUES

\$ 4,520,763	\$ -	\$ 2,088,766	\$ 13,981,114
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** The total on line 392.00 must match the total of line 492.00.

*** This amount cannot be greater than 1% of the total revenue within the same fund.

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
GENERAL GOVERNMENT		General Fund	Capital Projects	Debt Service	
400.00	Legislative (Governing) Body	28,446			
401.00	Executive (Manager or Mayor)	80,101			
402.00	Auditing Services/Financial Administration	15,025			
403.00	Tax Collection	42,027	1,082		
404.00	Solicitor/Legal Services	5,184	4,771		
405.00	Secretary/Clerk	46,935			
406.00	Other General Government Administration	76,887			
407.00	IT-Networking Services-Data Processing	15,828			
408.00	Engineering Services	24,512			
409.00	General Government Buildings and Plant	168,415			
TOTAL GENERAL GOVERNMENT		\$ 503,360	\$ 1,082	\$ 4,771	\$ -

PUBLIC SAFETY					
410.00	Police	2,321,002			
411.00	Fire	111,647	183,218	58,929	
412.00	Ambulance/Rescue		136,793		
413.00	UCC and Code Enforcement				
414.00	Planning and Zoning	696,200			
415.00	Emergency Management & Communications	16,593			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
TOTAL PUBLIC SAFETY		\$ 3,145,442	\$ 320,011	\$ 58,929	\$ -

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	38,820			

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

2009 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
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body				28,446
401.00	Executive (Manager or Mayor)				80,101
402.00	Auditing Services/Financial Administration				15,025
403.00	Tax Collection				43,109
404.00	Solicitor/Legal Services				9,955
405.00	Secretary/Clerk				46,935
406.00	Other General Government Administration				76,887
407.00	IT-Networking Services-Data Processing				15,828
408.00	Engineering Services				24,512
409.00	General Government Buildings and Plant				168,415
TOTAL GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ 509,213

PUBLIC SAFETY					
410.00	Police				2,321,002
411.00	Fire				353,794
412.00	Ambulance/Rescue				136,793
413.00	UCC and Code Enforcement				-
414.00	Planning and Zoning				696,200
415.00	Emergency Management & Communications				16,593
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
TOTAL PUBLIC SAFETY		\$ -	\$ -	\$ -	\$ 3,524,382

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services				38,820

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)	1,354,874			1,354,874
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	2,481,145			2,481,145
TOTAL PUBLIC WORKS - SANITATION		\$ 3,836,019	\$ -	\$ -	\$ 3,836,019

2009 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
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	529,080			
431.00	Cleaning of Streets and Gutters	24,487			
432.00	Winter Maintenance - Snow Removal	189,682			
433.00	Traffic Control Devices	54,465			
434.00	Street Lighting		59,394		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	61,257			
438.00	Maintenance & Repairs of Roads & Bridges	641,125	12,357		
439.00	Highway Construction and Rebuilding Projects		208,324		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 1,500,096	\$ 280,075	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES					
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		42,118		
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ 42,118	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation	155,534			
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	5,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	11,000			
459.00	All Other Culture and Recreation	2,000			
TOTAL CULTURE AND RECREATION		\$ 173,534	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT					
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				
TOTAL COMMUNITY DEVELOPMENT		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration				529,080
431.00	Cleaning of Streets and Gutters				24,487
432.00	Winter Maintenance - Snow Removal				189,682
433.00	Traffic Control Devices				54,465
434.00	Street Lighting				59,394
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				61,257
438.00	Maintenance & Repairs of Roads & Bridges				653,482
439.00	Highway Construction and Rebuilding Projects				208,324
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ -	\$ -	\$ -	\$ 1,780,171

PUBLIC WORKS - OTHER SERVICES					
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				42,118
449.00	Water Transport and Terminals				-
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ -	\$ 42,118

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				155,534
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				-
456.00	Libraries				5,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				11,000
459.00	All Other Culture and Recreation				2,000
TOTAL CULTURE AND RECREATION		\$ -	\$ -	\$ -	\$ 173,534

COMMUNITY DEVELOPMENT					
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				-
TOTAL COMMUNITY DEVELOPMENT		\$ -	\$ -	\$ -	\$ -

2009 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
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term)	7,150		267,127	
472.00	Debt Interest (short-term and long-term)	1,046		60,650	
475.00	Fiscal Agent Fees				
TOTAL DEBT SERVICE		\$ 8,196	\$ -	\$ 327,777	\$ -

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	2,140			
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ 2,140	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety				

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures ***				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues	2,654			
492.00	Interfund Operating Transfers **	22,390	389,950		
493.00	All Other Financing Uses				
TOTAL OTHER FINANCING USES		\$ 25,044	\$ 389,950	\$ -	\$ -

TOTAL EXPENDITURES	\$ 5,396,632	\$ 1,033,236	\$ 391,477	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 236,561	\$ 115,516	\$ 198,163	\$ -
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** The total on line 492.00 must match the total on line 392.00.

*** This amount cannot be greater than 1% of the total expenditures within the same fund.

2009 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
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				274,277
472.00 Debt Interest (short-term and long-term)	515,513			577,209
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICE	\$ 515,513	\$ -	\$ -	\$ 851,486

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			2,140
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ -	\$ -	\$ -
				\$ 2,140

INSURANCE				
486.00	Insurance, Casualty, and Surety			-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00	Fiduciary Fund Benefits and Refunds Paid		478,893	478,893
489.00	All Other Unclassified Expenditures ***		70,774	70,774
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ -	\$ -	\$ 549,667
				\$ 549,667

OTHER FINANCING USES				
491.00	Refund of Prior Year Revenues			2,654
492.00	Interfund Operating Transfers **			412,340
493.00	All Other Financing Uses			-
TOTAL OTHER FINANCING USES		\$ -	\$ -	\$ -
				\$ 414,994

TOTAL EXPENDITURES	\$ 4,351,532	\$ -	\$ 549,667	\$ 11,722,544
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 169,231	\$ -	\$ 1,539,099	\$ 2,258,570
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** The total on line 492.00 must match the total on line 392.00.

*** This amount cannot be greater than 1% of the total expenditures within the same fund.

