



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 2010 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 report dated March 1, 2011, we expressed an opinion that the financial information included in the 2010 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) was presented fairly in accordance with the requirements of the Department of Community and Economic Development on the basis of accounting described above, in all material respects, except that it did not include the Township's pension plans. Information regarding those plans was previously unavailable. Pension plan information has subsequently been released by the plan's administrator and is now included in this revised report. Accordingly, our present opinion on the 2010 Form DCED-CLGS-30 is different from that expressed in our previous report.

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, 2010, or the results of its operations for the year then ended.

However, in our opinion, the 2010 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 Steindler & Fritz

Camp Hill, Pennsylvania
June 1, 2011



2010 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 IV) is the form adopted by the 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, 2010

GOVERNMENTAL FUNDS				
Special Revenue (Including State Liquid Fuels)				
ASSETS AND OTHER DEBITS	General Fund	Capital Projects	Debt Service	
100-120 Cash and Investments	3,462,319	1,604,645	957,103	
140-144 Tax Receivable	313,274			
121-129				
145-149 Accounts Receivable (excluding taxes)				
130 Due From Other Funds		279,043	244,327	
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits			70,128	
TOTAL ASSETS AND OTHER DEBITS	\$ 3,775,593	\$ 1,883,688	\$ 1,271,558	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings				
200-209				
231-239 All Other Current Liabilities	796,548			
230 Due To Other Funds		237,976	196,064	
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 796,548	\$ 237,976	\$ 196,064	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	2,979,045	1,645,712	1,075,494	
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 2,979,045	\$ 1,645,712	\$ 1,075,494	\$ -

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
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments	3,200,869		11,127,355			20,352,291
140-144 Tax Receivable						313,274
121-129						
145-149 Accounts Receivable (excluding taxes)	516,574					516,574
130 Due From Other Funds						523,370
131-139						
150-159 Other Current Assets						-
160-169 Fixed Assets	11,352,580			11,673,100		23,025,680
180-189 Other Debits					1,745,923	1,816,051
TOTAL ASSETS AND OTHER DEBITS	\$15,070,023	\$ -	\$11,127,355	\$11,673,100	\$1,745,923	\$ 46,547,240

LIABILITIES AND OTHER CREDITS

210-229 Payroll Taxes and Other Payroll Withholdings						-
200-209						
231-239 All Other Current Liabilities	1,107,993					1,904,541
230 Due To Other Funds	89,330					523,370
260-269 Long-Term Liabilities	9,077,693				1,745,923	10,823,616
240-259 Current Portion of Long-Term Debt and Other Credits	847,307					847,307
TOTAL LIABILITIES AND OTHER CREDITS	\$11,122,323	\$ -	\$ -	\$ -	\$1,745,923	\$ 14,098,834

FUND AND ACCOUNT GROUP EQUITY

281-284 Contributed Capital						-
290 Investment in General Fixed Assets				11,673,100		11,673,100
270-289 Fund Balance/Retained Earnings on 12/31	3,947,700		11,127,355			20,775,306
291-299 Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 3,947,700	\$ -	\$11,127,355	\$11,673,100	\$ -	\$ 32,448,406

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 46,547,240**

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

2010 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	47,186			
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	9,989			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ 57,175	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	7,020			
355.01	Public Utility Realty Tax (PURTA)	7,394			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		376,127		
355.04	Alcoholic Beverage Licenses	2,700			
355.05	General Municipal Pension System State Aid	203,795			
355.07	Foreign Fire Insurance Tax Distribution**	125,665			
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$ 346,574	\$ 376,127	\$ -	\$ -

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		\$ -	\$ -	\$ -	\$ -

** New line items in 2010

2010 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				47,186
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				9,989
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ 57,175

STATE					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101	54,613			54,613
354.00	All Other State Capital and Operating Grants				7,020
355.01	Public Utility Realty Tax (PURTA)				7,394
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				376,127
355.04	Alcoholic Beverage Licenses				2,700
355.05	General Municipal Pension System State Aid				203,795
355.07	Foreign Fire Insurance Tax Distribution**				125,665
355.08	Local Share Assessment/Gaming Proceeds**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
TOTAL STATE		\$ 54,613	\$ -	\$ -	\$ 777,314

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		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 834,489
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** New line items in 2010

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE					
361.00	General Government	118,835			
362.00	Public Safety	162,236			
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	27,450			
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 SERVICE		\$ 308,521	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
383.00	Assessments		111,269		
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors		100,889	246,061	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues ***				
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ -	\$ 212,158	\$ 246,061	\$ -

OTHER FINANCING SOURCES		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
391.00	Proceeds of General Fixed Asset Disposition	1,680			
392.00	Interfund Operating Transfers **	724,389		347,777	
393.00	Proceeds of General Long-Term Debt	500,000		1,240,000	
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	59,454	19,392	16,916	
TOTAL OTHER FINANCING SOURCES		\$ 1,285,523	\$ 19,392	\$ 1,604,693	\$ -

TOTAL REVENUES	\$ 6,577,929	\$ 1,361,460	\$ 2,106,637	\$ -
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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 "TOTAL REVENUES" in each of the funds.

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT I 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				118,835
362.00	Public Safety				162,236
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,178,712			3,178,712
364.30	Solid Waste Collection & Disposal Charge (trash)	1,272,185			1,272,185
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				27,450
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 SERVICE		\$ 4,450,897	\$ -	\$ -	\$ 4,759,418

UNCLASSIFIED OPERATING REVENUES

383.00	Assessments				111,269
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				346,950
388.00	Fiduciary Fund Pension Contributions			663,687	663,687
389.00	All Other Unclassified Operating Revenues ***	3,399			3,399
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 3,399	\$ -	\$ 663,687	\$ 1,125,305

OTHER FINANCING SOURCES

391.00	Proceeds of General Fixed Asset Disposition	48			1,728
392.00	Interfund Operating Transfers **				1,072,166
393.00	Proceeds of General Long-Term Debt				1,740,000
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	4,773			100,535
TOTAL OTHER FINANCING SOURCES		\$ 4,821	\$ -	\$ -	\$ 2,914,429

TOTAL REVENUES

\$ 4,539,253	\$ -	\$ 1,950,863	\$ 16,536,142
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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 "TOTAL REVENUES" in each of the funds.

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	16,566			
401.00	Executive (Manager or Mayor)	77,003			
402.00	Auditing Services/Financial Administration	15,600			
403.00	Tax Collection	47,099	1,998		
404.00	Solicitor/Legal Services	15,088		1,052	
405.00	Secretary/Clerk	54,535			
406.00	Other General Government Administration	348,392			
407.00	IT-Networking Services-Data Processing	18,436			
408.00	Engineering Services	60,921			
409.00	General Government Buildings and Plant	114,528			
TOTAL GENERAL GOVERNMENT		\$ 768,168	\$ 1,998	\$ 1,052	\$ -

PUBLIC SAFETY					
410.00	Police	3,154,233			
411.00	Fire	125,665	222,705	78,702	
412.00	Ambulance/Rescue		145,218		
413.00	UCC and Code Enforcement				
414.00	Planning and Zoning	684,334			
415.00	Emergency Management & Communications	5,327			
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		\$ 3,969,559	\$ 367,923	\$ 78,702	\$ -

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	51,730			

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		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body				16,566
401.00	Executive (Manager or Mayor)				77,003
402.00	Auditing Services/Financial Administration				15,600
403.00	Tax Collection				49,097
404.00	Solicitor/Legal Services				16,140
405.00	Secretary/Clerk				54,535
406.00	Other General Government Administration				348,392
407.00	IT-Networking Services-Data Processing				18,436
408.00	Engineering Services				60,921
409.00	General Government Buildings and Plant				114,528
TOTAL GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ 771,218

PUBLIC SAFETY					
410.00	Police				3,154,233
411.00	Fire				427,072
412.00	Ambulance/Rescue				145,218
413.00	UCC and Code Enforcement				-
414.00	Planning and Zoning				684,334
415.00	Emergency Management & Communications				5,327
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupatlons				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
TOTAL PUBLIC SAFETY		\$ -	\$ -	\$ -	\$ 4,416,184

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services				51,730

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)	1,410,425			1,410,425
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment	2,447,845			2,447,845
TOTAL PUBLIC WORKS - SANITATION		\$ 3,858,270	\$ -	\$ -	\$ 3,858,270

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	1,126,940			
431.00	Cleaning of Streets and Gutters	52,110			
432.00	Winter Maintenance - Snow Removal	175,218			
433.00	Traffic Control Devices	79,919			
434.00	Street Lighting		56,059		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains				
437.00	Repairs of Tools and Machinery	59,754			
438.00	Maintenance & Repairs of Roads & Bridges	1,091,997			
439.00	Highway Construction and Rebuilding Projects	795			
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 2,586,733	\$ 56,059	\$ -	\$ -

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		47,495		
449.00	Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ 47,495	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation	157,091			
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	8,500			
459.00	All Other Culture and Recreation	2,000			
TOTAL CULTURE AND RECREATION		\$ 172,591	\$ -	\$ -	\$ -

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		\$ -	\$ -	\$ -	\$ -

2010 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
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration				1,126,940
431.00	Cleaning of Streets and Gutters				52,110
432.00	Winter Maintenance - Snow Removal				175,218
433.00	Traffic Control Devices				79,919
434.00	Street Lighting				56,059
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				-
437.00	Repairs of Tools and Machinery				59,754
438.00	Maintenance & Repairs of Roads & Bridges				1,091,997
439.00	Highway Construction and Rebuilding Projects				795
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ -	\$ -	\$ -	\$ 2,642,792

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				47,495
449.00	Water Transport and Terminals				-
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ -	\$ 47,495

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				157,091
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				8,500
459.00	All Other Culture and Recreation				2,000
TOTAL CULTURE AND RECREATION		\$ -	\$ -	\$ -	\$ 172,591

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		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)	7,590		1,471,398	
472.00	Debt Interest (short-term and long-term)	604		52,729	
475.00	Fiscal Agent Fees				
TOTAL DEBT SERVICE		\$ 8,194	\$ -	\$ 1,524,127	\$ -

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				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ -	\$ -	\$ -	\$ -

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	3,091			
492.00	Interfund Operating Transfers **	10,000	391,811	660,355	
493.00	All Other Financing Uses				
TOTAL OTHER FINANCING USES		\$ 13,091	\$ 391,811	\$ 660,355	\$ -

TOTAL EXPENDITURES		\$ 7,570,066	\$ 865,286	\$ 2,264,236	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ (992,137)	\$ 496,174	\$ (157,599)	\$ -
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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 "TOTAL EXPENDITURES" in each of the funds.

2010 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)				1,478,988
472.00	Debt Interest (short-term and long-term)	492,308			545,641
475.00	Fiscal Agent Fees				-
TOTAL DEBT SERVICE		\$ 492,308	\$ -	\$ -	\$ 2,024,629

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				-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ -	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety				-

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid			450,760	450,760
489.00	All Other Unclassified Expenditures ***			89,697	89,697
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ -	\$ -	\$ 540,457	\$ 540,457

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues				3,091
492.00	Interfund Operating Transfers **	10,000			1,072,166
493.00	All Other Financing Uses				-
TOTAL OTHER FINANCING USES		\$ 10,000	\$ -	\$ -	\$ 1,075,257

TOTAL EXPENDITURES		\$ 4,360,578	\$ -	\$ 540,457	\$ 15,600,623
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 178,675	\$ -	\$ 1,410,406	\$ 935,519
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