

BOROUGH OF GLEN OSBORNE

MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

2010

DCED-CLGS-30 (9-10)



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:	OSBORNE	County:	ALLEGHENY
Township of:		County:	
Municipality of:		County:	

Certified Public Accountant

2919 Duss Avenue, 1st Floor Ambridge, Pennsylvania 15003 (724) 266-2669 FAX (724) 266-4124

To the Members of Borough Council Borough of Osborne Allegheny County, Pennsylvania

INDEPENDENT AUDITORS' REPORT

I have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statement of Capital Expenditures and Employee Compensation included in the accompanying special purpose Commonwealth of Pennsylvania Annual Audit and Financial Report (special purpose financial report) of the Borough of Osborne, Allegheny County, Pennsylvania as of and for the year ended December 31, 2010. This special purpose financial report is the responsibility of the Borough's Management. My responsibility is to express an opinion on the financial report based on my audit.

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

The accompanying special purpose financial report was prepared in conformity with the accounting practices and procedures prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development (DCED), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The accounting practices and procedures of the DCED permit the preparation of the special purpose financial report without financial statement note disclosures, Management's Discussion and Analysis, government-wide statements, and budget to actual statements, as required by accounting principles generally accepted in the United States of America. The effects on the special purpose financial report, as a result of the differences between the DCED accounting practices and procedures and accounting principles generally accepted in the United States of America, are not reasonably determinable.

In my opinion, because of the effects of the matters discussed in the preceding paragraph, the special purpose financial report referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of each fund of the Borough of Osborne, or changes in financial position thereof for the year then ended.

In my opinion, the special purpose financial report referred to above presents fairly, in all material respects, the financial position of the Borough as of December 31, 2010, and the results of its operations for the year then ended on the basis of accounting described in the third paragraph.

This report is intended solely for the information and use of the Borough Council and management of the Borough of Osborne, the Commonwealth of Pennsylvania's Department of Community and Economic Development, and the Allegheny County Department of Court Records, Civil/Family Division and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Mark C. Turnley, CPA

May 6, 2011 Ambridge, Pennsylvania

BALANCE SHEET December 31, 2010

ASSETS	& OTHER DEBITS	General Fund	GOVERNMEN Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	473,358	5,508	60,548	
140-144	Tax Receivable				
121-129					
145-149	Accounts Receivable (excluding taxes)				<u> </u>
130	Due From Other Funds				
131-139					
150-159	Other Current Assets		1		
160-169	Fixed Assets				
180-189	Other Debits				
TOTAL A	SSETS AND OTHER DEBITS	\$ 473,358	\$ 5,508	\$ 60,548	\$

LIABILITII	ES AND OTHER CREDITS				
	Payroll Taxes & Other Payroll Withholdings				
200-209	·				ı
231-239	All Other Current Liabilities		 		\dashv
230	Due To Other Funds				\dashv
260-269	Long Term Liabilities			 	\dashv
240-259	Current Portion of Long-Term Debt & Other Credits			 	
	IABILITIES AND OTHER CREDITS	\$ -	\$ 	\$ \$	

FUND AND ACCOUNT GROUP EQUITY	g		1	
281-284 Contributed Capital		1		
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	473,358	5,508	60,548	
291-299 Other Equity				
TOTAL FUND BALANCE AND OTHER EQUITY	\$ 473,358	\$ 5,508	\$ 60,548	-
1				

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

	PROPRIETA	RY FUNDS	FIDUCIARY FUND	ACCOUN	T GROUPS	TOTAL
ASSETS & OTHER DEBITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandun Only
100-120 Cash and Investments						539,414
140-144 Tax Receivable						
121-129 145-149 Accounts Receivable (excluding taxes)						
130 Due From Other Funds						
131-139 150-159 Other Current Assets						
160-169 Fixed Assets						~~
180-189 Other Debits		\$	· \$ -	\$ -	\$	- \$ 539,41

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						
200-209 231-239 All Other Current Liabilities						-
230 Due To Other Funds						-
260-269 Long Term Liabilities						
240-259 Current Portion of Long-Term Debt & Other Credits			_			-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	- \$	\$ -	\$ -	\$ ~

FUND AND ACCOUNT	BROUP EQUITY						
281-284 Contributed Ca	pital						
290 Investment in	General Fixed Assets	 	 				
270-289 Fund Balance	/Retained Earnings on 12/31	 	 				539,414
291-299 Other Equity .		 	 				
TOTAL FUND BALANC	E AND OTHER EQUITY	\$ - [\$	 \$	- \$	- \$	- \$	539,414

- 1		
1	TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 539,414

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

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2010

nunicipal code)	7,637 10,302			
of the 3rd Class).	10,302			
es	10,302			
es	10,302			
es				
es				
	101 000			
	121,803			
ot 511)				
	14,145			
				<u> </u>
ct 511/Taxes				
	\$ 501,141	\$ -	\$ -	\$
	ct 511/Taxes	ct 511/Taxes	ct 511/Taxes	ct 511/Taxes

330-332 Fines and Forfeits	FINES & FORFEITS	 	 w	 		
TOTAL FINES & FORFEITS \$ 3,821 \$ - \$ -	330-332 Fines and Forfeits	3,821				
	TOTAL FINES & FORFEITS	\$ 3,821	\$	\$ -	\$	-

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	1,368	7	221	
342.00 Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES	\$ 1,368	\$ 7	\$ 221	\$ -

^{**} This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

	REVENUES	PROPRIET	TARY FUNDS	FIDUCIARY FUND	TOTAL
ΓAXES		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				347,254
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)				7,637
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes				10,302
310.20	Earned Income Taxes/Wage Taxes			-	121,803
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)			-	
310.50	Local Services Taxes**				14,145
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes			<u> </u>	
310.90	Other Local Tax Enabling Act/Act 511/Taxes				-
					-
TOTAL	TAXES	\$	- \$	· \$	- \$ 501,141
	SES & PERMITS				980
	2 All Other Licenses & Permits				6,484
321.80	Cable Television Franchise Fees	\$	- \$	- \$	- \$ 7,464
TOTAL	LICENSES & PERMITS	19	- 1 4		
FINES	& FORFEITS				
330-332	2 Fines and Forfeits				3,821
	FINES & FORFEITS	\$	- \$	- \$	- \$ 3,821
	TOT DENTE & DOVA! TIES				
INTER	EST, RENTS & ROYALTIES				
INTER 341.00					1,590
	Interest Earnings				1,59

^{**} This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

	INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS										
FEDERA	AL .	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service							
351.03	Highways and Streets											
351.09	Community Development											
351.00	All Other Federal Capital and Operating Grants	3,89	7									
352.01	National Forest											
352.00	All Other Federal Shared Revenue & Entitlements .											
353.00	Federal Payments in Lieu of Taxes											
TOTAL	TOTAL FEDERAL		7 \$ -	\$ -	\$ -							

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 Utilitiy Realty Tax (PURTA)	674	····		 	
355.02 -	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback			13,873		
355.04	Alcoholic Beverage Licenses				 	
355.05	General Municipal Pension System State Aid					
355.07	Foreign Fire Insurance Tax Distribution**	5,712				
355.08	Local Share Assessment/Gaming Proceeds**				 	
355.00	All Other State Shared Revenues & Entitlements				 	
356.00	State Payments in Lieu of Taxes					
TOTAL	STATE	\$ 6,386	\$	13,873	\$ - \$	-

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

^{**} New line items in 2010

	INTERGOVERNMENTAL REVENUES	PROPRIET	ARY FUNDS .	FIDUCIARY FUND	T	OTAL
EDERA	L.	Enterprise	Internal Service	Trust and Agency		orandum Only
351.03	Highways and Streets					
351.09	Community Development					
351.00	All Other Federal Capital and Operating Grants					3,897
352.01	National Forest					
352.00	All Other Federal Shared Revenue & Entitlements .					
353.00	Federal Payments in Lieu of Taxes					
	EDERAL	\$ -	- \$ -	\$.	\$	3,897
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 Utilitiy Realty Tax (PURTA)					67
355.02 ~	355-03 Motor Vehicle Fuel Tax					
000.0	(Liquid Fuels Tax) and State Road Turnback				-	13,87
355.04	Alcoholic Beverage Licenses					
355.05	General Municipal Pension System State Aid				<u> </u>	
355.07	Foreign Fire Insurance Tax Distribution**					5,71
355.08	Local Share Assessment/Gaming Proceeds**				-	
355.00	All Other State Shared Revenues & Entitlements				_	
356.00	State Payments in Lieu of Taxes					
TOTAL S	STATE	\$	- \$ -	\$	- \$	20,25
					·	
LOCAL	GOVERNMENT UNITS			1		
357.03	Highways and Streets				_	
357.00	All Other Local Governmental Units Capital and Operating Grants					
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services					
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes					
	LOCAL GOVERNMENTAL UNITS	\$	- \$	- \$	- \$	

^{**} New line items in 2010

Salt 10 General Government 3,239	GOVERNMENTAL FUNDS									
Section Public Safety Sa	Debt Service									
163.00 Parking 163.00 All Other Charges for Highway & Streets Services 163.00 All Other Charges for Highway & Streets Services 164.10 Wastewater/Sewage Charges 164.10 Wastewater/Sewage Charges 164.10 164.										
163.00 Parking 163.00 All Other Charges for Highway & Streets Services 163.00 All Other Charges for Highway & Streets Services 164.10 Wastewater/Sewage Charges 164.10 Wastewater/Sewage Charges 164.10 164.										
All Other Charges for Highway & Streets Services										
Section Solid Waste Collection & Disposal Charge (trash) Solid Waste Collection & Solid Waste Facility Solid Waste Facilit										
Solid Waste Collection & Disposal Charge (trash)										
All Other Charges for Sanitation Services										
10 10 10 10 10 10 10 10										
1966.00 Human Services 1967.00										
367.00 Culture and Recreation										
368.00 Airports										
369.00 370.00 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 Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property) 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES \$ - \$ - \$ - \$ COTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 393.00 Proceeds of General Long-Term Debt										
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 Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property) 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES \$ \$ \$ \$ \$ \$ \$ \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers** 130,000 393.00 Proceeds of General Long-Term Debt	 -									
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 Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property). 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES. \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000										
375.00 Markets 377.00 Transit Systems. 378.00 Water System. 379.00 All Other Charges for Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property). 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES. \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 Proceeds of General Long-Term Debt										
377.00 Transit Systems. 378.00 Water System. 379.00 All Other Charges for Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property) 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES. \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers** 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000										
378.00 Water System. 379.00 All Other Charges for Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property) 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES \$ - \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 933.00 Proceeds of General Long-Term Debt										
379.00 All Other Charges for Services TOTAL CHARGES FOR SERVICES. \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments.										
TOTAL CHARGES FOR SERVICES \$ 3,239 \$ - \$ - \$ UNCLASSIFIED OPERATING REVENUES 383.00 Assessments										
UNCLASSIFIED OPERATING REVENUES 383.00 Assessments. 386.00 Escheats (sale of personal property). 387.00 Contributions & Donations from Private Sectors. 388.00 Fiduciary Fund Pension Contributions. 389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES. \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 130,000										
383.00 Assessments. 386.00 Escheats (sale of personal property). 387.00 Contributions & Donations from Private Sectors. 388.00 Fiduciary Fund Pension Contributions. 389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES. \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 130,000										
386.00 Escheats (sale of personal property) 387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 130,000										
387.00 Contributions & Donations from Private Sectors 388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 130,000										
388.00 Fiduciary Fund Pension Contributions 389.00 All Other Unclassified Operating Revenues*** TOTAL UNCLASSIFIED OPERATING REVENUES \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 393.00 Proceeds of General Long-Term Debt										
389.00 All Other Unclassified Operating Revenues***. TOTAL UNCLASSIFIED OPERATING REVENUES \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 393.00 Proceeds of General Long-Term Debt										
TOTAL UNCLASSIFIED OPERATING REVENUES \$ - \$ - \$ OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition. 392.00 Interfund Operating Transfers**. 130,000 Proceeds of General Long-Term Debt										
OTHER FINANCING SOURCES 391.00 Proceeds of General Fixed Asset Disposition										
391.00 Proceeds of General Fixed Asset Disposition										
391.00 Proceeds of General Fixed Asset Disposition										
392.00 Interfund Operating Transfers**										
393.00 Proceeds of General Long-Term Debt										
395.00 Refund of Prior Year Expenditures										
TOTAL REVENUES										

^{**} The total of 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.

2010

^{**} The total of 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		GOVERNMEN	NTAL FUNDS	
CENEDA	AL GOVERNMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
	Legislative (Governing) Body	3.700			
400.00	Executive (Manager or Mayor)	0,100			
401.00	Auditing Services/Financial Administration	3,000			
402.00	Tax Collection	16,367			
403.00 404.00	Solicitor/Legal Services	36,257			
404.00	Secretary/Clerk	33,532			
406.00	Other General Government Administration	11,566			
407.00	IT-Networking Services-Data Processing	319			
407.00	Engineering Services				
409.00	General Government Buildings and Plant				
409.00	Control Covernment Salarings and Treatment	\$ 104,741	\$.	\$ -	\$
412.00 413.00 414.00 415.00 416.00 417.00 418.00	Ambulance/Rescue. UCC and Code Enforcement. Planning and Zoning. Emergency Management & Communications Militia and Armories Examination of Licensed Occupations Public Scales (weights and measures)	25,628			
419.00	Other Public Safety	1		<u> </u>	•
	•	\$ 155,311	-		\$
	H AND HUMAN SERVICES		T		
420.00	425.00 Health and Human Services		<u> </u>		
PUBLIC	C WORKS - SANITATION			<u></u>	
426.00	Recycling Collection and Disposal				
427.00-	+ Solid Waste Collection and Disposal (trash)	33,943			
428.00					
429.00					1
	PUBLIC WORKS - SANITATION	\$ 58,483	1\$. \$	- \$

	EXPENDITURES	PROPRIET	ARY FUNDS	FIDUCIARY FUND	TOTAL
GENERA	AL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				3,700
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				3,000
403.00	Tax Collection				16,367
404.00	Solicitor/Legal Services				36,257
405.00	Secretary/Clerk				33,532
406.00	Other General Government Administration				11,566
407.00	IT-Networking Services-Data Processing				319
408.00	Engineering Services				-
409.00	General Government Buildings and Plant				_
	GENERAL GOVERNMENT	\$. \$ -	\$	\$ 104,741
PUBLIC	SAFETY				
410.00	Police				93,569
411.00	Fire				26,555
412.00	Ambulance/Rescue				5,094
413.00	UCC and Code Enforcement.				4,465
414.00	Planning and Zoning				25,628
415.00	Emergency Management & Communications				-
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
	PUBLIC SAFETY	\$	- \$ -	\$	- \$ 155,311
	<u> </u>				
HEALT	H AND HUMAN SERVICES				
	425.00 Health and Human Services				\$
PURIN	WORKS - SANITATION				
426.00	Recycling Collection and Disposal				
427.004					33,943
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment				24,540
423.00	PUBLIC WORKS - SANITATION	\$	- \$	\$	- \$ 58,483

PUBLIC WORKS - HIGHWAYS & STREETS 130.00 General Services - Administration		26,269 22,185 29,647 4,353	Special Revenu (Including State Liquid Fuels)	e Capital Projects	Debt Service
General Services - Administration		26,269 22,185 29,647 4,353			
431.00 Cleaning of Streets and Gutters		22,185 29,647 4,353	2,24		
Winter Maintenance - Snow Removal 433.00 Traffic Control Devices	1	29,647 4,353	2,24		
433.00 Traffic Control Devices		4,353	2,24	_	1
434.00 Street Lighting				21	
435.00 Sidewalks and Crosswalks			12,16		
436.00 Storm Sewers and Drains	·····	2 440 1	12,10	2	-
437.00 Repairs of Tools and Machinery		3,410 9,482			
438.00 Maintenance & Repairs of Roads & 439.00 Highway Construction and Rebuildi		9,462			
439.00 Highway Construction and Rebuildi		165,088			
		105,088			
erra a anno de municipales apprilitatione y CTD/		260,434	\$ 14,40	05 \$ -	\$
TOTAL PUBLIC WORKS - HIGHWAYS & STRI	EE13	200,434	J 17,40	9 9	<u> </u>
				····	
PUBLIC WORKS - OTHER SERVICES					
440.00 Airports					
441.00 Cemetaries					
442.00 Electric System					
443.00 Gas System					
444.00					
445.00 Parking Facilities					
446.00 Storm Water and Flood Control	,				
447.00 Transit System					
448.00 Water System					
449.00 Water Transport and Terminals					
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ \$	-	\$	- \$ -	. \$
CULTURE AND RECREATION					
452.00+ Participant Recreation					
453.00+ .	<u> </u>				
	***************************************	5 120			
		5,120			

		5.120	\$	<i>-</i> \$ -	- \$
TOTAL COLIONE AND INCONCATION	LY_				
454.00 Parks		5,120 5,120	\$	- \$ -	-

	EXPENDITURES	PROPRIETA	ARY FUNDS	FIDUCIARY FUND	TOTAL
NIBLIC	WORKS - HIGHWAYS & STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
30.00	General Services - Administration				26,269
31.00	Cleaning of Streets and Gutters				22,185
-	Winter Maintenance - Snow Removal				29,647
32.00 33.00	Traffic Control Devices				6,595
	Street Lighting				12,163
134.00	Sidewalks and Crosswalks				3,410
135.00	Storm Sewers and Drains				9,482
136.00				<u> </u>	
137.00	Repairs of Tools and Machinery				165,088
138.00	Maintenance & Repairs of Roads & Bridges				,
139.00 T <mark>OTAL I</mark>	Highway Construction and Rebuilding Projects . PUBLIC WORKS - HIGHWAYS & STREETS	\$ -	\$	- \$	\$ 274,839
	AND				
	WORKS - OTHER SERVICES Airports				
440.00	Cemetaries				-
441.00					
442.00	Electric System				
443.00	Gas System		<u> </u>		
444.00	·				
445.00	Parking Facilities				
446.00	Storm Water and Flood Control			 	
447.00	Transit System				
448.00	Water System		<u> </u>	+	
449.00	Water Transport and Terminals	\$ -	. \$	- \$	- \$
TOTAL	POBLIC WORKS - OTHER SERVICES				
CULTU	RE AND RECREATION				
451.00	Culture-Recreation Administration				
452.00+	+ Participant Recreation				
453.00+	+ .				
454.00	Parks				
455.00	Shade Trees				5,120
456.00	Libraries				
457.00+	+ Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
450.00	All Other Culture and Recreation				
TOTAL	CULTURE AND RECREATION	\$	- \$	- \$	- \$ 5,12
COMM	UNITY DEVELOPMENT				
461.00	+ Conservation of Natural Resources				
462.00		1			
	, Economic Development				1
463.00	•				
463.00 464.00					

	EXPENDITURES			GOVERNMEN	NTAL FUNDS	
		Consend Fo		Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT S	ERVICE	General Fu		Liquia Fueis)	Capital Projects	Dept Service
471.00	Debt Principal (short-term and long-term)		.277			
472.00	Debt Interest (short-term and long-term)	1	336			
475.00	Fiscal Agent Fees	1 ''				
	•	\$ 18	,613	\$ -	\$ -	\$
EMPLO	YER PAID BENEFITS AND 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					
	YER PAID BENEFITS AND WITHHOLDING ITEMS			\$ -	\$ -	\$
NSUR/						
486.00	Insurance, Casualty, and Surety	\$ 4	1,113			
UNCLA	SSIFIED OPERATING EXPENDITURES	<u></u>				
488.00	Fiduciary Fund Benefits and Refunds Paid					
489.00	All Other Unclassified Expenditures***					
	UNCLASSIFIED OPERATING EXPENDITURES			\$ -	\$ -	\$
OTHER	FINANCING USES					
491.00	Refund Prior Year Revenues		1,065			
492.00	Interfund Operating Transfers**				130,000	
493.00						
,	OTHER FINANCING USES		1,065	\$ -	\$ 130,000	\$
TOTAL	. EXPENDITURES	\$ 60	7,880	\$ 14,405	\$ 130,000	\$
	SS/DEFICIT OF REVENUES EXPENDITURES	. \$	49,436	\$ (525)) \$ (129,779) \$
しくだべ	EVLEUDII OLEO	. •	, , , , ,		, , , , , , , , , , , , , , , , , , , ,	<u> </u>

^{**} The total of 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	PROPRIET	ARY FUNDS	FIDUCIARY FUND	T	OTAL
	Enterprise	Internal Service	Trust and Agency		orandum Only
DEBT SERVICE		1		1	18,277
471.00 Debt Principal (short-term and long-term)				 	336
472.00 Debt Interest (short-term and long-term)					
475.00 Fiscal Agent Fees	\$ -	\$	\$ -	\$	18,613
EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS					
481.00 Employer Paid Withholding Taxes and Unemployment Compensation					_
482.00 Judgments and Losses					-
483.00 Pension/Retirement Fund Contributions		<u> </u>			
484.00 Worker Compensation Insurance				-	
487.00 Other Group Insurance Benefits					
EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS	\$ -	\$	- \$. \$	-
		····			
UNCLASSIFIED OPERATING EXPENDITURES 488.00 Fiduciary Fund Benefits and Refunds Paid					
	\$. \$	- \$	- \$	
488.00 Fiduciary Fund Benefits and Refunds Paid		. \$	- \$	- \$	
488.00 Fiduciary Fund Benefits and Refunds Paid		- \\$	- \$	- \$	1,065
488.00 Fiduciary Fund Benefits and Refunds Paid		- \$	- \$	- \$	······
488.00 Fiduciary Fund Benefits and Refunds Paid	\$. \$			130,000
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund Prior Year Revenues 492.00 Interfund Operating Transfers**	\$	- \$	- \$ - \$	- \$	130,000
488.00 Fiduciary Fund Benefits and Refunds Paid	\$				130,000
488.00 Fiduciary Fund Benefits and Refunds Paid	\$				130,000 - 131,065
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund Prior Year Revenues 492.00 Interfund Operating Transfers** 493.00 All Other Financing Uses TOTAL OTHER FINANCING USES TOTAL EXPENDITURES.	\$	- \$	- \$	- \$	130,000 - 131,065
488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures*** TOTAL UNCLASSIFIED OPERATING EXPENDITURES OTHER FINANCING USES 491.00 Refund Prior Year Revenues 492.00 Interfund Operating Transfers** 493.00 All Other Financing Uses TOTAL OTHER FINANCING USES	\$	- \$	- \$	- \$	1,065 130,000 131,065

^{**} The total of 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.

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i	Plus (less) Unamorfized Premium (Discount)																											ક			છ
:	istanding ar End (1)		1		,	•	-	-	,	ŧ	•		ı	ı	•		-		•	1	•	,		q	,	-	-				
	aid Current Year Our r Accretion of Yea Compound Interest Bonds						MALE STREET, S																								
	Principal Paid This Year Comp		18,277													- Address of the second															TOTAL OUTSTANDING DEBT
DEBT STATEMENT	Principal Incurred This Year											W																Total bonds and notes outstanding	Capitalized lease obligations		TOTAL OUTST
DEBT	Outstanding Beginning of Year (1)		18,277														- Commission											Total bonds and	Capitalized lease	Other debt	
	Original Amount of Issue		125,000																												
	Maturity Date (vear)	TES	2010															55									-				
	Issue Date (vear)	AND NC	2007					1										LLEAS													
	Bond (B) Note (N)	N BONDS	Note (N)									NOTES						GENERA													
	Purpose	GENERAL OBLIGATION BONDS AND NOTES	General Obligation Note						in the second se	- Control of the cont		REVENUE BONDS AND NOTES					***************************************	LEASE RENTAL DEBT/GENERAL LEASES	***************************************		***************************************		œ	Salar	The second secon						
	Туре	GENE	Seneral Ot									REVE				1		LEASE					OTHER								

*Use income from W-3 Statement

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric.			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets/Highways			
Water			
Other (Please specify)			

EMPLOYEE COMPENSATION	
EMPLOYEE COMPENSATION: Total Salaries, wages, commissions, etc.	
paid this year (including all employees and elected officials)*	\$ 16,618