



**BOROUGH OF GLEN OSBORNE**



**MUNICIPAL ANNUAL AUDIT AND  
FINANCIAL REPORT**



**2010**



## 2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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

Borough of: **OSBORNE** County: **ALLEGHENY**

Township of: \_\_\_\_\_ County: \_\_\_\_\_

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

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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.

Mark C. Turnley, CPA

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,

A handwritten signature in cursive script that reads "Mark C. Turnley".

Mark C. Turnley, CPA

May 6, 2011  
Ambridge, Pennsylvania

**BALANCE SHEET**  
December 31, 2010

GOVERNMENTAL FUNDS				
ASSETS & OTHER DEBITS	General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
		Capital Projects		
100-120 Cash and Investments .....	473,358	5,508	60,548	
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 .....				
<b>TOTAL ASSETS AND OTHER DEBITS .....</b>	<b>\$ 473,358</b>	<b>\$ 5,508</b>	<b>\$ 60,548</b>	<b>\$ -</b>

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 ..				
<b>TOTAL LIABILITIES AND OTHER CREDITS .....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital .....				
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 .....				
<b>TOTAL FUND BALANCE AND OTHER EQUITY .....</b>	<b>\$ 473,358</b>	<b>\$ 5,508</b>	<b>\$ 60,548</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 &amp; OTHER DEBITS</b>						
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 . . . . .						-
<b>TOTAL ASSETS AND OTHER DEBITS</b> .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 539,414

<b>LIABILITIES AND OTHER CREDITS</b>						
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 . . . . .						-
<b>TOTAL LIABILITIES AND OTHER CREDITS</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 . . . . .						539,414
291-299 Other Equity . . . . .						-
<b>TOTAL FUND BALANCE AND OTHER EQUITY</b> .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 539,414

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b> .....						\$ 539,414
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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

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
<b>TAXES</b>					
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 . . . . .				
310.90	Other Local Tax Enabling Act/Act 511/Taxes . . . . .				
	_____				
	_____				
	_____				
<b>TOTAL TAXES</b>		\$ 501,141	\$ -	\$ -	\$ -

<b>LICENSES &amp; PERMITS</b>					
320-322	All Other Licenses & Permits . . . . .	980			
321.80	Cable Television Franchise Fees . . . . .	6,484			
<b>TOTAL LICENSES &amp; PERMITS</b>		\$ 7,464	\$ -	\$ -	\$ -

<b>FINES &amp; FORFEITS</b>					
330-332	Fines and Forfeits . . . . .	3,821			
<b>TOTAL FINES &amp; FORFEITS</b>		\$ 3,821	\$ -	\$ -	\$ -

<b>INTEREST, RENTS &amp; ROYALTIES</b>					
341.00	Interest Earnings . . . . .	1,368	7	221	
342.00	Rents and Royalties . . . . .				
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		\$ 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.

	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
REVENUES	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>TAXES</b>				
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 . . . . .				-
310.90 Other Local Tax Enabling Act/Act 511/Taxes . . . . .				-
_____ . . . . .				-
_____ . . . . .				-
_____ . . . . .				-
<b>TOTAL TAXES</b> . . . . .	\$ -	\$ -	\$ -	\$ 501,141

<b>LICENSES &amp; PERMITS</b>				
320-322 All Other Licenses & Permits . . . . .				980
321.80 Cable Television Franchise Fees . . . . .				6,484
<b>TOTAL LICENSES &amp; PERMITS</b> . . . . .	\$ -	\$ -	\$ -	\$ 7,464

<b>FINES &amp; FORFEITS</b>				
330-332 Fines and Forfeits . . . . .				3,821
<b>TOTAL FINES &amp; FORFEITS</b> . . . . .	\$ -	\$ -	\$ -	\$ 3,821

<b>INTEREST, RENTS &amp; ROYALTIES</b>				
341.00 Interest Earnings . . . . .				1,596
342.00 Rents and Royalties . . . . .				-
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b> . . . . .	\$ -	\$ -	\$ -	\$ 1,596

\*\* 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			
		Special Revenue (Including State Liquid Fuels)			
FEDERAL		General Fund	Capital Projects	Debt Service	
351.03	Highways and Streets . . . . .				
351.09	Community Development . . . . .				
351.00	All Other Federal Capital and Operating Grants . . . . .	3,897			
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>\$ 3,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 . . . . .				
355.01	Public Utility 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 . . . . .				
<b>TOTAL STATE . . . . .</b>		<b>\$ 6,386</b>	<b>\$ 13,873</b>	<b>\$ -</b>	<b>\$ -</b>

<b>LOCAL GOVERNMENT UNITS</b>					
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 . . . . .				
<b>TOTAL LOCAL GOVERNMENTAL UNITS . . . . .</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*\* New line items in 2010

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 . . . . .				3,897
352.01 National Forest . . . . .				-
352.00 All Other Federal Shared Revenue & Entitlements . . . . .				-
353.00 Federal Payments in Lieu of Taxes . . . . .				-
<b>TOTAL FEDERAL</b> . . . . .	\$ -	\$ -	\$ -	\$ 3,897

<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 . . . . .				-
355.01 Public Utility 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 . . . . .				-
<b>TOTAL STATE</b> . . . . .	\$ -	\$ -	\$ -	\$ 20,259

<b>LOCAL GOVERNMENT UNITS</b>				
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 . . . . .				-
<b>TOTAL LOCAL GOVERNMENTAL UNITS</b> . . . . .	\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b> . . . . .	\$ 24,156
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\*\* New line items in 2010

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
<b>CHARGES FOR SERVICES</b>					
361.00	General Government .....	3,239			
362.00	Public Safety .....				
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					
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 .....				
<b>TOTAL CHARGES FOR SERVICES .....</b>		<b>\$ 3,239</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition .....				
392.00	Interfund Operating Transfers** .....	130,000			
393.00	Proceeds of General Long-Term Debt .....				
394.00	Proceeds of Short-Term Debt .....				
395.00	Refund of Prior Year Expenditures .....				
		<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL REVENUES .....</b>	<b>\$ 657,316</b>	<b>\$ 13,880</b>	<b>\$ 221</b>	<b>\$ -</b>
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\*\* 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.

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>CHARGES FOR SERVICES</b>				
361.00 General Government .....				3,239
362.00 .....				-
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 Services .....				-
<b>TOTAL CHARGES FOR SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,239</b>

UNCLASSIFIED OPERATING REVENUES	Enterprise	Internal Service	Fiduciary Fund	Total
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*** .....				-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES .....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING SOURCES	Enterprise	Internal Service	Fiduciary Fund	Total
391.00 Proceeds of General Fixed Asset Disposition. ....				-
392.00 Interfund Operating Transfers** .....				130,000
393.00 Proceeds of General Long-Term Debt .....				-
394.00 Proceeds of Short-Term Debt .....				-
395.00 Refund of Prior Year Expenditures .....				-
<b>TOTAL OTHER FINANCING SOURCES .....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,000</b>

<b>TOTAL REVENUES .....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 671,417</b>
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\*\* 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		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
<b>GENERAL GOVERNMENT</b>					
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 . . . . .				
		<b>\$ 104,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
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 . . . . .				
		<b>\$ 155,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00 - 425.00	Health and Human Services . . . . .				

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal . . . . .				
427.00+	Solid Waste Collection and Disposal (trash) . . . . .	33,943			
428.00	Weed Control . . . . .				
429.00	Wastewater/Sewage Collection & Treatment . . . . .	24,540			
	<b>TOTAL PUBLIC WORKS - SANITATION . . . . .</b>	<b>\$ 58,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>				
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 . . . . .				-
<b>TOTAL GENERAL GOVERNMENT . . . . .</b>	\$ -	\$ -	\$ -	\$ 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 . . . . .				-
<b>TOTAL PUBLIC SAFETY . . . . .</b>	\$ -	\$ -	\$ -	\$ 155,311

HEALTH AND HUMAN SERVICES				
420.00 - 425.00 Health and Human Services . . . . .				\$ -

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal . . . . .				-
427.00+ Solid Waste Collection and Disposal (trash) . . . . .				33,943
428.00 Weed Control . . . . .				-
429.00 Wastewater/Sewage Collection & Treatment . . . . .				24,540
<b>TOTAL PUBLIC WORKS - SANITATION . . . . .</b>	\$ -	\$ -	\$ -	\$ 58,483

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration . . . . .	26,269			
431.00	Cleaning of Streets and Gutters. . . . .	22,185			
432.00	Winter Maintenance - Snow Removal . . . . .	29,647			
433.00	Traffic Control Devices . . . . .	4,353	2,242		
434.00	Street Lighting . . . . .		12,163		
435.00	Sidewalks and Crosswalks . . . . .	3,410			
436.00	Storm Sewers and Drains . . . . .	9,482			
437.00	Repairs of Tools and Machinery . . . . .				
438.00	Maintenance & Repairs of Roads & Bridges . . . . .	165,088			
439.00	Highway Construction and Rebuilding Projects . . . . .				
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS . . . . .</b>		<b>\$ 260,434</b>	<b>\$ 14,405</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC WORKS - OTHER SERVICES</b>					
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 . . . . .				
<b>TOTAL PUBLIC WORKS - OTHER SERVICES . . . . .</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CULTURE AND RECREATION</b>					
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. . . . .				
460.00	All Other Culture and Recreation . . . . .				
<b>TOTAL CULTURE AND RECREATION . . . . .</b>		<b>\$ 5,120</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>

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>				
430.00				26,269
431.00				22,185
432.00				29,647
433.00				6,595
434.00				12,163
435.00				3,410
436.00				9,482
437.00				-
438.00				165,088
439.00				-
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,839</b>

<b>PUBLIC WORKS - OTHER SERVICES</b>				
440.00				-
441.00				-
442.00				-
443.00				-
444.00				-
445.00				-
446.00				-
447.00				-
448.00				-
449.00				-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CULTURE AND RECREATION</b>				
451.00				-
452.00+				-
453.00+				-
454.00				-
455.00				5,120
456.00				-
457.00+				-
458.00				-
450.00				-
<b>TOTAL CULTURE AND RECREATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,120</b>

<b>COMMUNITY DEVELOPMENT</b>				
461.00+				-
462.00				-
463.00				-
464.00				-
465.00 - 469.00				-
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term) . . . . .	18,277			
472.00 Debt Interest (short-term and long-term) . . . . .	336			
475.00 Fiscal Agent Fees . . . . .				
	<b>\$ 18,613</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 . . . . .				
484.00 Worker Compensation Insurance . . . . .				
487.00 Other Group Insurance Benefits . . . . .				
<b>EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety . . . . .	\$ 4,113			

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 Prior Year Revenues . . . . .	1,065			
492.00 Interfund Operating Transfers** . . . . .			130,000	
493.00 All Other Financing Uses . . . . .				
<b>TOTAL OTHER FINANCING USES . . . . .</b>	<b>\$ 1,065</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES . . . . .</b>	<b>\$ 607,880</b>	<b>\$ 14,405</b>	<b>\$ 130,000</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES . . . . .</b>	<b>\$ 49,436</b>	<b>\$ (525)</b>	<b>\$ (129,779)</b>	<b>\$ -</b>
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\*\* 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	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) . . . . .				18,277
472.00 Debt Interest (short-term and long-term) . . . . .				336
475.00 Fiscal Agent Fees . . . . .				-
<b>TOTAL DEBT SERVICE . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,613</b>

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 . . . . .				-
484.00 Worker Compensation Insurance . . . . .				-
487.00 Other Group Insurance Benefits . . . . .				-
<b>EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE				
486.00 Insurance, Casualty, and Surety . . . . .				\$ 4,113

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 Prior Year Revenues . . . . .				1,065
492.00 Interfund Operating Transfers** . . . . .				130,000
493.00 All Other Financing Uses . . . . .				-
<b>TOTAL OTHER FINANCING USES . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,065</b>

<b>TOTAL EXPENDITURES . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 752,285</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES . . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (80,868)</b>
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\*\* 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.



