

Annual Audit and and Financial Report

City of			County
Borough of	White Oak	Allegheny	County
Township of		-	County
Municipality of _			County

for the year 2010



Who is to file

Cities - Director of Accounts and Finance

Boroughs - Elected Auditors, Independent Auditor, or Controller

First Class Townships - Elected Auditors, Independent Auditor, or Controller

Second Class Townships - Elected Auditors or Independent Auditor

Home Rule Communities - In accordance with charter

Where to file Cities:	DCED City Council	Deadline March 1 Stated Meeting during March
Boroughs and Townships:	DCED Clerk of Courts or Prothonotary Municipal Secretary	April 1 April 1 April 1

Home Rule Communities: DCED April 1

Other entities - In accordance w/charter

Department of Community and Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0025 1-888-223-6837 717-787-8169



Pittsburgh Three Gateway Center Six West Pittsburgh, PA 15222 Main 412.471.5500 Fax 412.471.5508

Harrisburg 3003 North Front Street Suite 101 Harrisburg, PA 17110 Main 717.232.1230 Fax 717.232.8230 Butler
112 Hollywood Drive
Suite 204
Butler, PA 16001
Main 724.285.6800
Fax 724.285.6875

Independent Auditor's Report

Members of Council Borough of White Oak

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statements of Capital Expenditures and Employee Compensation (the Schedules) included in the Annual Audit and Financial Report of the Borough of White Oak (Borough), Pennsylvania, as of and for the year ended December 31, 2010, as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED). The Schedules are the responsibility of the Borough's management. Our responsibility is to express an opinion on the Schedules based on our audit.

Except as discussed in the following paragraph, 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 Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial presentation of the Schedules. We believe that our audit provides a reasonable basis for our opinion.

The Borough's earned income taxes, business privilege and mercantile taxes, local services taxes, garbage fees, and delinquent real estate taxes (stated at \$663,230, \$286,613, \$12,547, \$473,993, and \$41,410, respectively, for the year ended December 31, 2010) are collected by an outside service. We were unable to obtain audited financial statements of the outside service supporting the amounts collected as an independent audit of the outside service is not performed. Accordingly, we were unable to satisfy ourselves as to (1) whether all the Borough's earned income taxes, business privilege and mercantile taxes, local services taxes, and delinquent real estate taxes were properly remitted to the Borough and (2) whether actual remittances to the Borough were made on a timely basis.

These Schedules were prepared on the modified accrual basis in conformity with the accounting practices and procedures prescribed or permitted by the DCED, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These requirements cause all funds of the Borough to be aggregated by fund type and permit the Schedules to be prepared without financial statement disclosures, without government-wide financial statements on the full accrual basis of accounting, without budget to actual comparisons, and without Management's Discussion and Analysis as required by accounting principles generally accepted in the United States of America. The effects on the Schedules 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 effects of the matters discussed in the preceding paragraph, the Schedules referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Borough as of December 31, 2010, and the results of its operations for the year then ended.

The Schedules referred to above do not include the pension trust funds of the Borough (aggregate total assets of approximately \$4.3 million).

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine additional evidence regarding the Borough's earned income taxes, business privilege and mercantile taxes, local services taxes, garbage fees, and delinquent real estate taxes and as it relates to the omission of the pension trust funds, the Schedules referred to above present 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 fourth paragraph.

This report is intended solely for the information and use of the Members of Council and Borough management and for filing with the various local and state departments or offices 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.

Maher Duessel

Pittsburgh, Pennsylvania March 30, 2011

BALANCE SHEET

December 31, 2010

	GOVERNMENTAL FUNDS					
ASSETS AND OTHER DEBTS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service		
100-120 Cash and Investments	685,709	4,235,027	4,000,164	-		
140-144 Tax Receivable	389,013	412	-	-		
121-129 145-149 Account Receivable (excluding taxes)	54,366		-	_		
130 Due From Other Funds	156,323	6,192	25,001	_		
131-139 150-159 Other Current Assets	1	•	-	-		
160-169 Fixed Assets	1	-	-	-		
180-189 Other Debits	-		-	-		
TOTAL ASSETS AND OTHER DEBTS	\$ 1,285,411	\$ 4,241,631	\$ 4,025,165	\$ _		

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	-	-	-	_
200-209 231-239 All Other Current Liabilities	501,980	34,715	-	-
230 Due to Other Funds	35,584	14,468	6,750	-
260-269 Long-Term Liabilities	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits		-	-	-
TOTAL LIABILITIES AND OTHER CREDITS\$	537,564	\$ 49,183	\$ 6,750	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital	-	-	-	_
290 Investment in General Fixed Assets	-	-		-
270-289 Fund Balance/Retained Earnings on 12/31	747,847	4,192,448	4,018,415	-
291-299 Other Equity	-	-	-	-
TOTAL FUND ACCOUNT GROUP EQUITY	\$ 747,847	\$ 4,192,448	\$ 4,018,415	\$

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

	PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNTS GROUPS		TOTAL
ASSETS AND OTHER DEBTS	Enterprise	Internal Service	Trust & Agency*	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120 Cash and Investments	277,278	-	363,768	-	_	9,561,946
140-144 Tax Receivable	-	-	-	-	_	389,425
121-129 145-149 Account Receivable (excluding taxes)	217,231	_	_	_	-	271,597
130 Due From Other Funds	4,391	-	-	-	-	191,907
131-139 150-159 Other Current Assets	-	-	_	_	_	_
160-169 Fixed Assets	535,956	-	-	6,452,490	-	6,988,446
180-189 Other Debits		-	-	-	4,876,891	4,876,891
TOTAL ASSETS AND OTHER DEBTS	\$1,034,856	\$ -	\$ 363,768	\$ 6,452,490	\$4,876,891	

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	-
200-209 231-239 All Other Current Liabilities	63,427	-	_	-	-	600,122
230 Due to Other Funds	135,105		-	-	-	191,907
260-269 Long-Term Liabilities	-		-	-	4,364,278	4,364,278
240-259 Current Portion of Long-Term Debt & Other Credits	_	_	-	-	512,613	512,613
TOTAL LIABILITIES AND OTHER CREDITS	\$ 198,532	\$ = -	\$ -	\$	\$4,876,891	\$ 5,668,920

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital	-	-	-	-		-
290 Investment in General Fixed Assets	-	_	_	6,452,490	-	6,452,490
270-289 Fund Balance/Retained Earnings on 12/31	836,324	-	363,768	-	-	10,158,802
291-299 Other Equity		-	und .		-	-
TOTAL FUND ACCOUNT GROUP EQUITY	\$ 836,324	\$ -	\$ 363,768	\$ 6,452,490	\$ -	\$ 16,611,292

١	TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 22 280 212
		V 22,200,212

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

(*) Does not include pension plans for 2010 as this information is not available.

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

	REVENUES	GOVERNMENTAL FUNDS				
AXES		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	
301.00	Real Estate Taxes	1,323,256	_	-		
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)	153,463	-	-		
310.00	Per Capita Taxes	-	_			
310.10	Real Estate Transfer Taxes	44,188	-	-		
310.20	Earned Income Taxes/Wage Taxes	663,230	-			
310.30	Business Gross Receipts Taxes	286,613		_		
310.40	Occupation Taxes (levied under Act 511)	**	-	-		
310.50	Local Services Taxes**	12,547	-	1		
310.60	Amusement/Admission Taxes	-	-			
310.70	Mechanical Device Taxes	•	-	-		
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-			
			-	-		
		-	-	-		
OTAL TA	AXES	\$ 2,483,297	\$ -	\$	\$	

35,870		-	-
136,234		•	_
\$ 172,104	\$	\$	\$
	136,234	136,234 -	136,234

FINES & FORFEITS				
330-332 Fines and Forfeits	42,002	-	-	-
TOTAL FINES & FORFEITS	\$ 42,002	\$ -	\$ -	\$

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings	2,316	31,411	7,983	-
342.00 Rents and Royalties	300	-	_	-
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 2,616 \$	31,411 \$	7,983 \$	1000

^{**} 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	ARY FUNDS	FIDUCIARY FUND	TOTAL
TAXES		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	-	-		1,323,256
305.00	Occupation Taxes (Levied Under Municipal Code)	-	-	-	- 1,020,200
308.00	Residence Taxes (Levied by Cities of the 3rd Class)	-	<u>-</u>	-	
309.00	Regional Asset District Sales Tax (Allegheny County Municipalities only)	-	_	-	153,463
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	Nei	-	-	44,188
310.20	Earned Income Taxes/Wage Taxes		-	-	663,230
310.30	Business Gross Receipts Taxes	-	-	-	286,613
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Taxes**	-	-	-	12,547
310.60	Amusement/Admission Taxes	-	-	-	_
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	_	_	-	_
		-	-	-	-
		<u>-</u>	_	-	
TOTAL TA	AXES	- T. All		- 20186	•
1		P	\$	\$ -1	\$ 2,483,297
ICENSE	S & PERMITS				
320-322	All Other Licenses and Permits	-	-	_	35,870
321.80	Cable Television Franchise Fees	-	-	-	136,234
TOTAL LI	CENSES & PERMITS	\$ -	\$ -	\$ -	\$ 172,104

-	-	-	42,002
\$ -	\$ -	\$ -	\$ 42,002
	-		

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings	1,304	-	612	43,626
342.00 Rents and Royalties	-	1	-	300
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 1,304	\$ 22 2 2 -	\$ 612	\$ 43,926

^{**} 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				
FEDERAL	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	35,620	-	-		
352.01 National Forest	-	-	~	-	
352.00 All Other Federal Shared Revenue & Entitlements	,	-	-	-	
353.00 Federal Payments in Lieu of Taxes	-	-	-	-	
TOTAL FEDERAL	\$ 35,620	\$ 4 5-	\$ -	\$ -	

STATE					
354.03	Highways and Streets	-	-	-	_]
	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	3	_
355.01	Public Utility Realty Tax (PURTA)	3,629	1	_	-
	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	,	179,191	_	
355.04	Alcoholic Beverage Licenses	2,600	-	_	
355.05	General Municipal Pension System State Aid	103,515	-	_	_
355.07	Foreign Fire Insurance Tax Distribution	47,886	-	-	-
355.08	Local Share Assessment/Gaming Proceeds	•	***	-	_
355.00	All Other Shared Revenues & Entitlements	27,446	-	-	-
	State Payments in Lieu of Taxes	-	-	-	-
TOTAL ST	ATE	\$ 185,076	\$ 179,191	\$ -	\$

LOCAL G	OVERNMENT UNITS				
357.03	Highways and Streets	_	-	-	- 1
357.00	All Other Local Governmental Units Capital and				
	Operating GrantsLocal Government Unit Shared Payments for Contracted	-	-	-	-
358.00	Intergovernmental Services	-	_	_	_ [
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	_	_	_	
TOTAL LO	OCAL GOVERNMENT UNITS	\$ 4-	\$ = = = -	\$	\$ -

DCED-CLGS-30 (9-10) 2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT/STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL	
FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
351.03 Highways and Streets	-	-	- 1	-	
351.09 Community Development	-	-	-	-	
351.00 All Other Federal Capital and Operating Grants	-	_	-	35,620	
352.01 National Forest	-	-	-	-	
352.00 All Other Federal Shared Revenue & Entitlements	-	-	_		
353.00 Federal Payments in Lieu of Taxes	-	-	-	_	
TOTAL FEDERAL	\$ =====================================	\$ -	\$ == -	\$ 35,620	

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 Utility Realty Tax (PURTA)	7	_	-	3,629
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				
000.00		-		-	179,191
355.04	Alcoholic Beverage Licenses	-	-	-	2,600
355.05	General Municipal Pension System State Aid	-	-	-	103,515
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	47,886
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	
355.00	All Other Shared Revenues & Entitlements	-	-	-	27,446
356.00	State Payments in Lieu of Taxes	-	-	-	-
TOTAL S	ГАТЕ	\$	\$ -	\$ -	\$ 364,267

LOCAL G	OVERNMENT UNITS				
357.03	Highways and Streets	_	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants	2,500	_	_	2.500
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 LO	OCAL GOVERNMENT UNITS	\$ 2,500	\$	\$	\$ 2,500

TOTAL INTERGOVERNMENTAL REVENUES	\$ 402,387

	REVENUES		GOVERNMENTAL FUNDS		
CHARGE	ES FOR SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	6,423	-	_	
362.00	Public Safety		_	_	
363.20	Parking			_	
363.00	All Other Charges for Highway & Streets Services	-			
364.10	Wastewater/Sewage Charges	569	_		
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.	375	_		
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	·		-	-	
	All Other Charges for Service	6,422	-		
	HARGES FOR SERVICE	\$ 49,696	<u> </u>	\$ 44	\$
		and the second s		_	•
JNCLAS	SIFIED OPERATING REVENUES				
383.00	Special Assessments	-		-	
386.00	Escheats (sale of personal property)	-	=	-	
387.00	Contributions & Donations from Private Sectors	1,330	-	1	
388.00*	Fiduciary Fund Pension Contributions		M	M	\mathbb{N}
	All Other Unclassified Operating Revenues ***		-	-	
TOTAL U	NCLASSIFIED OPERATING REVENUES	. \$ 1,330	\$ -	\$ -	\$
OTHER F	INANCING SOURCES				
391.00	Proceeds of General Fixed Asset Disposition	. 18,239	· · · · · · · · · · · · · · · · · · ·		
392.00	Interfund Operating Transfers**		117,500	431,166	
393.00	Proceeds of General Long-Term Debt	137,120	117,500		
394.00	Proceeds of Short-Term Debt	137,120		4,628,712	
	Refunds of Prior Year Expenditures	68,647	7,000	-	
	THER FINANCING SOURCES	The second secon	\$ 124,500	\$ 5,059,878	\$
		¥ 377,∓01	¥ 124,300	<u>Ψ υ,υυσ,υ76</u>	Ψ
OTAL F	REVENUES	\$ 3,849,202	\$ 335,102	\$ 5,067,861	\$
	al of line 392.00 must match the total of line 492.00	7 0,0-0,202	9 300,102	Ψ 0,007,001	Ψ

***This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

services ral Government c Safety ther Charges for Highway & Streets Services rewater/Sewage Charges Waste Collection & Disposal Charge (trash) Municipality Benefit Fee for Solid Waste Facility ther Charges for Sanitation Services th an Services re and Recreation retries sic System system ang System system		Internal Service	Trust and Agency	Memorandum Only 6,423 35,907 5,298 604,972
c Safety		- - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	35,907 - - 5,298 604,972 - -
her Charges for Highway & Streets Services	4,729 604,972 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	35,907 - - 5,298 604,972 - -
her Charges for Highway & Streets Services	4,729 604,972 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	5,298 604,972 - - -
her Charges for Highway & Streets Services ewater/Sewage Charges	4,729 604,972 110,167 	- - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	604,972 - - - -
ewater/Sewage Charges	4,729 604,972	- - - - - - - - - - -	- - - - - - - - - - -	604,972 - - -
Waste Collection & Disposal Charge (trash)	604,972	- - - - - - - - - -	- - - - - - - - - - -	604,972 - - -
Aunicipality Benefit Fee for Solid Waste Facility		- - - - - - - - -	- - - - - - - - - -	
her Charges for Sanitation Services		- - - - - - - -	- - - - - - - - -	110,542
n. Services re and Recreation. rts. eteries ic System system ng System ets.	. 110,167	- - - - - - -	- - - - - - - -	110,542
er and Recreation	. 110,167	- - - - - - -	- - - - - - -	110,542
re and Recreation	. 110,167	- - - - - - -	-	110,542
oteries	-	- - - - - -	- - - - -	110,072
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ic System	-	- - - -		
Systemng Systemets	-	- - -	- - -	
etst Systems	-	- - -	- - -	
etst Systems	-	-	-	
it Systems	-	-	-	
•		- 1	_	
her Charges for Service		_		6,422
ES FOR SERVICE	\$ 719,868	\$ -	\$	\$ 769,564
OPERATING REVENUES				
al Assessments	-	-	-	
eats (sale of personal property)		-	-	
butions & Donations from Private Sectors		-	-	1,330
ary Fund Pension Contributions		$\overline{}$	71,465	71,465
ner Unclassified Operating Revenues ***	. 1,100	-	-	1,100
SIFIED OPERATING REVENUES	\$ 1,100	\$	\$ 71,465	\$ 73,895
ING SOURCES				
eds of General Fixed Asset Disposition		_	_	18,239
		_		1,398,555
			_	4,765,832
		_	_	4,700,032
		_		76,276
FINANCING SOURCES		\$ -	\$ = 2	\$ 6,258,902
		T Water William	- -	9,200,302
	NG SOURCES eds of General Fixed Asset Disposition nd Operating Transfers** eds of General Long-Term Debt ds of Prior Year Expenditures EINANCING SOURCES.	ner Unclassified Operating Revenues *** 1,100 SIFIED OPERATING REVENUES 1,100 NG SOURCES eds of General Fixed Asset Disposition	SIFIED OPERATING REVENUES	SIFIED OPERATING REVENUES 1,100 -

***This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

EXPENDITURES	GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body		-	-	
401.00 Executive (Manager or Mayor)	201,287	-	-	
402.00 Auditing Services/Financial Administration	77,760	-		
403.00 Tax Collection.	35,519	-	-	
404.00 Solicitor/Legal Services	44,622	-	-	
405.00 Secretary/Clerk	51,437	-	-	
406.00 Other General Government Administration	-	-	-	
407.00 IT-Networking Services-Data Processing	-	-		
408.00 Engineering Services	-	-	_	
409.00 General Government Buildings and Plant	76,467	-	,	
OTAL GLINLING GOVERNMENT	\$ 563,984	\$ -	\$ -	\$
UBLIC SAFETY				
410.00 Police	1,629,458			
411.00 Fire	9,404	60.681	_	
412.00 Ambulance/Rescue	41,368	00,001		
413.00 UCC and Code Enforcement	4,366	-	<u> </u>	
414.00 Planning and Zoning	93,455		-	
415.00 Emergency Management & Communications	611		•	
416.00 Militia and Armories		_		-
417.00 Examination of Licensed Occupations		_		
418.00 Public Scales (weights and measures)		_		
419.00 Other Public Safety	40,027	_		
OTAL PUBLIC SAFETY	\$ 1,818,689	\$ 60,681	\$ 1	\$
	1,010,000	Ψ	Ψ	Ψ -
EALTH AND HUMAN SERVICES				
420.00				
Health and Human Services	-	_	-	
UDI IO MODICO CANITATION		/		
UBLIC 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	-	18,750		
OTAL PUBLIC WORKS - SANITATION	\$ -	\$ 18,750		

	2010 MUNICIPAL ANNUAL AUDIT A EXPENDITURES	PROPRIETA		FIDUCIARY FUND	TOTAL
				-IDOOIANT FOND	TOTAL
SENERAI	L GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				70.000
401.00	Executive (Manager or Mayor)		-	-	76,892
402.00	Auditing Services/Financial Administration		-	-	201,287
403.00	Tax Collection		-	-	77,760
404.00	Solicitor/Legal Services			-	35,519
405.00	Secretary/Clerk		-		44,622
406.00	Other General Government Administration		-	2 524	51,437
407.00	IT-Networking Services-Data Processing		-	3,534	3,534
408.00	Engineering Services		-		
	General Government Buildings and Plant		-	-	70.40-
OTAL GI	ENERAL GOVERNMENT		-	\$ 3,534	76,467
		Ψ	-	\$ 3,534	\$ 567,518
UBLIC S	SAFETY				
410.00	Police		-	_]	1,629,458
411.00	Fire		-	-	70,085
412.00	Ambulance/Rescue		_		41,368
413.00	UCC and Code Enforcement			-	4,366
414.00	Planning and Zoning		_	_	93,455
415.00	Emergency Management & Communications			_	
416.00	Militia and Armories		_		011
417.00	Examination of Licensed Occupations		_		-
418.00	Public Scales (weights and measures)		~	_	-
419.00	Other Public Safety			-	40.003
	JBLIC SAFETY			\$	40,027 \$ 1,879,370
		Ψ	<u>-</u> 1	.	φ 1,079,370
EALTH A	AND HUMAN SERVICES				
420.00-					
425.00	Health and Human Services	-	-	.	-
UBLIC W	ORKS - SANITATION				
426.00	Recycling Collection and Disposal		_	_	_
	Solid Waste Collection and Disposal (trash)		_	_	606,868
	· · · · · · · · · · · · · · · · · · ·				000,000
428.00	vveed Control		- '		
	Weed Control		-	-	18,750

	EXPENDITURES		GOVERNMENTA	L FUNDS	
			Special Revenue		
			(Including State	Capital	
		General Fund	Liquid Fuels)	Projects	Debt Service
PUBLIC	WORKS - HIGHWAYS & STREETS		, ,	•	
430.00	General Services - Administration	700,000	14.055	400.000	
			11,655	108,666	
431.00	Cleaning of Streets and Gutters		4,125	-	
432.00	Winter Maintenance - Snow Removal		52,755	-	
433.00	Traffic Control Devices		11,937	-	
434.00	Street Lighting		94,330	-	
435.00	Sidewalks and Crosswalks	-	-		
436.00	Storm Sewers and Drains	-	-	-	
437.00	Repairs of Tools and Machinery	***************************************	-	-	
438.00	Maintenance & Repairs of Roads & Bridges	825	-	1,434,675	
439.00	Highway Construction and Rebuilding Projects	and the second of the second o	4,206	-	
OTALP	UBLIC WORKS - HIGHWAYS & STREETS	\$ 764,751	\$ 179,008	\$ 1,543,341	\$
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	_	-		
	Water Transport and Terminals		~	•	
	UBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$
		Ψ	- Ι	Ψ -Ξ]	Ψ
CULTURI	E AND RECREATION				
451 00	Culture - Recreation Administration	36,281	T		
452.00	Participant Recreation	30,201	-	"	
453.00	Spectator Recreation		-		
454.00	Parks	-	-	-	
455.00	Shade Trees		-	-	
456.00	Libraries	20.000	-	-	
457.00		29,680	-	-	
457.00	Civil and Military Celebrations	15,415	-	-	
		•	-	-	
	All Other Culture and Recreation ULTURE AND RECREATION	\$ 81.376	-	- 20 0 0 0 0	
	OLIGICA AND ILLUMENTATION	\$ 81,376	\$	\$	\$ } }
OMMUN	IITY DEVELOPMENT				
464.00	Concernation of Network Deservation				
461.00	Conservation of Natural Resources		-	-	
462.00	Community Development and Housing		-	-	
463.00	Economic Development	10,000	No.	-	·
464.00	Economic Opportunity	-	-		
465.00-	All Other Community D				
	All Other Community Development	1,401	-	-	
UIML U	OMMUNITY DEVELOPMENT	\$ 11,401	L S	\$ -	\$

DCED-CLGS-30 (9-10) 2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT/STATEMENT OF REVENUES AND EXPENDITURES

	EXPENDITURES	PROPRIET	TARY FUNDS	FIDUCIARY FUND	TOTAL
PUBLIC '	WORKS - HIGHWAYS & STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services - Administration		_	-	884,247
431.00	Cleaning of Streets and Gutters		-		4,125
432.00	Winter Maintenance - Snow Removal	***************************************	-	_	52,755
433.00	Traffic Control Devices		_	_	11,937
434.00	Street Lighting		-	•	94,330
435.00	Sidewalks and Crosswalks		-	_	
436.00	Storm Sewers and Drains			_	
437.00	Repairs of Tools and Machinery		-	_	
438.00	Maintenance & Repairs of Roads & Bridges		-	_	1,435,500
439.00	Highway Construction and Rebuilding Projects		_	_	4,206
OTAL P	UBLIC WORKS - HIGHWAYS & STREETS	\$	\$	\$ 2 2 2 4 -2	\$ 2,487,100
UBLIC	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		-	-	-
	Water Transport and Terminals		-	-	-
	UBLIC WORKS - OTHER SERVICES		\$ -	\$ -	\$ 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
ULTURI	E AND RECREATION				
451.00	Culture - Recreation Administration	10,414			40.005
	Participant Recreation		-	<u>-</u>	46,695
453.00	Spectator Recreation		-	-	167,449
454.00	Parks		-	-	-
455.00	Shade Trees		-	-	-
456.00	Libraries		-	-	
457.00	Civil and Military Celebrations		-	• .	29,680
458.00	Senior Citizens' Centers		-	-	15,415
	All Other Culture and Recreation		-	-	-
	ULTURE AND RECREATION		\$ -	\$ -	\$ 259,239
OMMUN	IITY DEVELOPMENT				
461.00	Conservation of Natural Resources	<u> </u>		<u> </u>	
462.00	Community Development and Housing		-	-	-
			-	-	<u>.</u>
463 NO	Economic Development		-	-	10,000
	Economic Opportunity			: I	
463.00 464.00	Economic Opportunity		-	-	
464.00 465.00-			-	-	
464.00 465.00- 469.00	Economic Opportunity		-		1,401 \$ 11,401

EXPENDITURES		GOVERNMENT	AL FUNDS	
DEBT SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
471.00 Debt Principal (short-term and long-term)	57,529	9,781	-	
472.00 Debt Interest (short-term and long-term)	4,871	1,803	-	
475.00 Fiscal Agent Fees		_	_	
TOTAL DEBT SERVICE	\$ 62,400	\$ 11,584	\$ -	\$
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		VIII		
Employer Paid Withholding Taxes and Unemploye	ment			
481.00 Compensation	47,887	-	-	
482.00 Judgments and Losses		-	-	
483.00 Pension/Retirement Fund Contributions	103,515	1		
484.00 Worker Compensation Insurance	***************************************	-	-	
487.00 Group Insurance and Other Benefits		-	-	
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 151,402	\$ -	\$ -	\$
NSURANCE				
486.00 Insurance, Casualty, and Surety	682	-	-	
JNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures ***		-	-	
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$	\$ -	\$ 7
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues			_	
492.00 Interfund Operating Transfers**		610,103	6,750	
493.00 All Other Financing Uses		-	-	-
TOTAL OTHER FINANCING USES	\$ 746,776	\$ 610,103	\$ 6,750	\$
OTAL EXPENDITURES	\$ 4,202,021	\$ 880,126	\$ 1,550,091	\$
XCESS/DEFICIT OF REVENUES				
OVER EXPENDITURES	\$ (352,819)	\$ (545,024)	\$ 3,517,770	\$

** The total of line 492.00 must match the total of line 392.00
***This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

	EXPENDITURES	PROPRIET	TARY FUNDS	FIDUCIARY FUND	TOTAL
DEBT SI	FRVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
JED 1 31	LIVIOL				
471.00	Debt Principal (short-term and long-term)	_	_	-	67,310
472.00	3,		-	_	6,67
475.00	Fiscal Agent Fees	-	_	-	
IOTALL	DEBT SERVICE	\$ -	-	\$ -	\$ 73,98
EMPLOY	PER PAID BENEFITS & WITHHOLDING ITEMS				
481.00	Employer Paid Withholding Taxes and Unemployment				
461.00	Compensation	-	_	_	47,88
482.00	Judgments and Losses	-	-	-	
483.00	Pension/Retirement Fund Contributions	-		-	103,51
484.00	Worker Compensation Insurance	-	_	-	
487.00			-	-	-
EMPLOY	'ER PAID BENEFITS & WITHHOLDING ITEMS	\$ -	\$ -		\$ 151,40
				T. B. 182	Ψ 101, 10.
	NCE				<u> </u>
		-	-		68.
NSURAI 486.00			-	-	
486.00	Insurance, Casualty, and Surety			-	
486.00 JNCLAS	Insurance, Casualty, and Surety				68
486.00 JNCLAS 488.00 489.00	Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid		\$ -		68
486.00 JNCLAS 488.00 489.00	Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid		\$ -		68
486.00 JNCLAS 488.00 489.00	Insurance, Casualty, and Surety	\$ -	\$		56 \$ 56
486.00 JNCLAS 488.00 489.00 FOTAL L	Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	3,677	\$		56 \$ 56 \$ 5,35
NSURAI 486.00 JNCLAS 488.00 489.00 FOTAL U DTHER F 491.00 492.00	Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	\$ 3,677	\$		56 \$ 56 \$ 5,35
NSURAI 486.00 JNCLAS 488.00 489.00 TOTAL L DTHER F 491.00 492.00 493.00	Insurance, Casualty, and Surety SIFIED OPERATING EXPENDITURES Fiduciary Fund Benefits and Refunds Paid	3,677	-		68

96,825 \$

68,543 \$

(*)

2,785,295

OVER EXPENDITURES.....

** The total of line 492.00 must match the total of line 392.00

* Does not include pension plan activity as the information is not available.

***This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

DEBT STATEMENT

Type Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year-End (1)	Plus (Less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES	ND NOTES										
PEMA Loan	z	2003	2018	\$ 150,000	\$ 93,750	- ج	\$ 9,781	-	\$ 83,969	\$	\$ 83.969
AIM Loan	z	2007	2012	30,494	18,297	1	660'9	ı	12,198	s	
PIB GON	z	2010	2020	4,520,046	•	4,520,046	-	-	4,520,046	•	4.520.046
PIB loan	z	2010	2015	108,666	-	108,666	1	1	108,666	-	108,666
AIM Loan	z	2010	2015	108,666	-	108,666	-	1	108,666	-	108,666
											1
REVENUE BONDS AND NOTES											1
											1
											1
											1
											1
											1
LEASE RENTAL DEBT/GENERAL LEASES	EASES										1
2 - 2008 Dodge Chargers		2008	2010	53,373	17,771	-	17,771	-	1	-	- \$
2- 2009 Crown Victorias		2009	2011	59,319	38,270	•	18,524	•	19,746	-	19,746
2007 Crown Victorias		2009	2011	14,983	10,281	1	4,993	,	5,288	-	5,288
2010 Ford Crown Victorias		2010	2012	28,454		28,454	10,142		18,312	-	18,312
OTHER											1
											1
											1
											-
						Total bonds and no	Total bonds and notes outstanding			\$	4,833,545
						Capitalized lease o	Capitalized lease obligations				43,346
									_		

4,876,891

TOTAL OUTSTANDING DEBT.....

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric			
Fire			•
Gas System			-
General Government	11,412	_	11,412
Health			-
Housing			
_ibraries			-
Mass Transit			-
⊃arks	2,826	_	2,826
Police	44,097	-	44,097
Recreation			
Sewer		36,909	36,909
Solid Waste			_
Streets/Highways	254,072	1,444,687	1,698,759
Water			-
Other (Please specify)			_
<u>:</u>			_
			_
			-
			-
			_
			•
			_
			-
	312,407	1,481,596	1,794,003

and other structures, machinery and equipment).

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc., paid this year (including all employees and elected officials)**.....

\$ 1,706,393

^{**} Use income from box 16 of the W-3 Statement