

KENNEDY TOWNSHIP
Coraopolis, Pennsylvania

2010 Municipal Annual Audit and Financial Report

For the year ended December 31, 2010

BALANCE SHEET

December 31, 2010

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
		Capital Projects		
100-120 Cash and Investments	1866085	7544		
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				
TOTAL ASSETS AND OTHER DEBITS	\$ 1866085	\$ 7544	\$	\$

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and 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 GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	1866085	7544		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 1866085	\$ 7544	\$	\$

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

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

ASSETS AND OTHER DEBITS	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
	100-120 Cash and Investments	3560533		2970777		
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	1548730			1264614		2813344
180-189 Other Debits					6156579	6156579
TOTAL ASSETS AND OTHER DEBITS	\$ 5109263	\$	\$ 2970777	\$ 1264614	\$ 6156579	\$ 17374862

LIABILITIES AND OTHER CREDITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229 Payroll Taxes and Other Payroll Withholdings						
200-209 231-239 All Other Current Liabilities						
230 Due To Other Funds						
260-269 Long-Term Liabilities					6138741	6138741
240-259 Current Portion of Long-Term Debt & Other Credits					17838	17838
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$	\$	\$	\$ 6156579	\$ 6156579

FUND AND ACCOUNT GROUP EQUITY	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284 Contributed Capital						
290 Investment in General Fixed Assets	1548730			1264614		2813344
270-289 Fund Balance/Retained Earnings on 12/31	3560533		2970777			8404939
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 5109263	\$	\$ 2970777	\$ 1264614	\$	\$ 11218283

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 17374862
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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 <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
TAXES		General Fund			
301.00	Real Estate Taxes	963287			
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the 3 rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	103376			
310.20	Earned Income Taxes/Wage Taxes	886696			
310.30	Business Gross Receipts Taxes	394562			
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	180924			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes	21400			
310.90	Other Local Tax Enabling Act/Act 511 Taxes				
				
				
				
TOTAL TAXES		\$ 2550245	\$	\$	\$

LICENSES & PERMITS					
320-322	All Other Licenses and Permits	7623			
321.80	Cable Television Franchise Fees	88849			
TOTAL LICENSES & PERMITS		\$ 96472	\$	\$	\$

FINES & FORFEITS					
330-332	Fines and Forfeits	21589			
TOTAL FINES & FORFEITS		\$ 21589	\$	\$	\$

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings	4853	64		
342.00	Rents and Royalties	8645			
TOTAL INTEREST, RENTS & ROYALTIES		\$ 13498	\$ 64	\$	\$

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

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

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes				963287
305.00 Occupation Taxes (levied under municipal code)				
308.00 Residence Taxes (levied by cities of the 3 rd Class)				
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)	89766			89766
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes				103376
310.20 Earned Income Taxes/Wage Taxes				886896
310.30 Business Gross Receipts Taxes				394562
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**				180924
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				21400
310.90 Other Local Tax Enabling Act/Act 511 Taxes				
.....				
.....				
TOTAL TAXES	\$ 89766	\$	\$	\$ 2640011

LICENSES & PERMITS

320-322 All Other Licenses and Permits				7623
321.80 Cable Television Franchise Fees				88849
TOTAL LICENSES & PERMITS	\$	\$	\$	\$ 96472

FINES & FORFEITS

330-332 Fines and Forfeits				21589
TOTAL FINES & FORFEITS	\$	\$	\$	\$ 21589

INTEREST, RENTS & ROYALTIES

341.00 Interest Earnings	8752			13669
342.00 Rents and Royalties				8645
TOTAL INTEREST, RENTS & ROYALTIES	\$ 8752	\$	\$	\$ 22314

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

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

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

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	23138			
354.00	All Other State Capital and Operating Grants		15000		
355.01	Public Utility Realty Tax (PURTA)	3575			
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		148364		
355.04	Alcoholic Beverage Licenses	1450			
355.05	General Municipal Pension System State Aid	100280			
355.07	Foreign Fire Insurance Tax Distribution**				
355.08	Local Share Assessment/Gaming Proceeds**				
355.00	All Other State Shared Revenues & Entitlements ..	52281			
356.00	State Payments in Lieu of Taxes				
TOTAL STATE	\$ 180724	\$ 163364	\$	\$

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

** New line items in 2010

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

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

STATE	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
354.03 Highways and Streets					
354.09 Community Development					
354.15 Recycling/Act 101					23138
354.00 All Other State Capital and Operating Grants					15000
355.01 Public Utility Realty Tax (PURTA)					3575
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback					148364
355.04 Alcoholic Beverage Licenses					1450
355.05 General Municipal Pension System State Aid					100280
355.07 Foreign Fire Insurance Tax Distribution**					
355.08 Local Share Assessment/Gaming Proceeds**					
355.00 All Other State Shared Revenues & Entitlements					52281
356.00 State Payments in Lieu of Taxes					
TOTAL STATE	\$	\$	\$	\$	344088

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 344088
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** New line items in 2010

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

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue	Capital Projects	Debt Service
			(Including State Liquid Fuels)		
361.00	General Government	15630			
362.00	Public Safety	86027			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services ..	27678			
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	12770			
368.00	Airports				
369.00	Bars				
370.00	Cemeteries				
372.00	Electric System				
373.00	Gas System				
374.00	Housing System				
375.00	Markets				
377.00	Transit Systems				
378.00	Water System				
379.00	All Other Charges for Service				
TOTAL CHARGES FOR SERVICE		\$ 142105	\$	\$	\$

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***	25046			
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 25046	\$	\$	\$

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**				
393.00	Proceeds of General Long-Term Debt	67533			
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	11118			
TOTAL OTHER FINANCING SOURCES		\$ 78651	\$	\$	\$

TOTAL REVENUES	\$ 3108330	\$ 163428	\$	\$
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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.

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

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				15630
362.00 Public Safety				86027
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services ..				27678
364.10 Wastewater/Sewage Charges	1448033			1448033
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				12770
368.00 Airports				
369.00 Bars				
370.00 Cemeteries				
372.00 Electric System				
373.00 Gas System				
374.00 Housing System				
375.00 Markets				
377.00 Transit Systems				
378.00 Water System				
379.00 All Other Charges for Service				
TOTAL CHARGES FOR SERVICE	\$ 1448033	\$	\$	\$ 1580138

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors ..			371152	371152
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***	6080			31126
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 6080	\$	\$ 371152	\$ 402278

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers**				
393.00 Proceeds of General Long-Term Debt				67533
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				11118
TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$ 78651

TOTAL REVENUES	\$ 1552631	\$	\$ 371152	\$ 5195541
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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.

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

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	13229			
401.00 Executive (Manager or Mayor)	26226			
402.00 Auditing Services/Financial Administration	15104			
403.00 Tax Collection	57273			
404.00 Solicitor/Legal Services	12670			
405.00 Secretary/Clerk	91431			
406.00 Other General Government Administration	125853			
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services	22088			
409.00 General Government Buildings and Plant	49558			
TOTAL GENERAL GOVERNMENT	\$ 413432	\$	\$	\$

PUBLIC SAFETY				
410.00 Police	748235			
411.00 Fire	132510			
412.00 Ambulance/Rescue	18200			
413.00 UCC and Code Enforcement	59054			
414.00 Planning and Zoning	6737			
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				
TOTAL PUBLIC SAFETY	\$ 964736	\$	\$	\$

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services	6830			

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

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

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body					13229
401.00 Executive (Manager or Mayor)					26226
402.00 Auditing Services/Financial Administration					15104
403.00 Tax Collection					57273
404.00 Solicitor/Legal Services					12670
405.00 Secretary/Clerk					91431
406.00 Other General Government Administration	9532				135385
407.00 IT-Networking Services-Data Processing					
408.00 Engineering Services					22088
409.00 General Government Buildings and Plant					49558
TOTAL GENERAL GOVERNMENT	\$ 9532	\$	\$	\$	422864

PUBLIC SAFETY					
410.00 Police					748235
411.00 Fire					132510
412.00 Ambulance/Rescue					18200
413.00 UCC and Code Enforcement					59054
414.00 Planning and Zoning					6737
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					
TOTAL PUBLIC SAFETY	\$	\$	\$	\$	964736

HEALTH AND HUMAN SERVICES					
420.00-425.00 Health and Human Services					6830

PUBLIC WORKS - SANITATION					
426.00 Recycling Collection and Disposal					
427.00 Solid Waste Collection and Disposal (garbage)					
428.00 Weed Control					
429.00 Wastewater/Sewage Collection & Treatment	1803610				1803610
TOTAL PUBLIC WORKS - SANITATION	\$ 1803610	\$	\$	\$	1803610

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration	275962			
431.00	Cleaning of Streets and Gutters	49224			
432.00	Winter Maintenance - Snow Removal		79763		
433.00	Traffic Control Devices	1457			
434.00	Street Lighting	5122	125020		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	1605			
437.00	Repairs of Tools and Machinery	28279			
438.00	Maintenance & Repairs of Roads & Bridges				
439.00	Highway Construction and Rebuilding Projects	460288			
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		\$ 821937	\$ 204783	\$	\$

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

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration	10609			
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	35870	7457		
455.00	Shade Trees				
456.00	Libraries	9688			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
TOTAL CULTURE AND RECREATION		\$ 56167	\$ 7457	\$	\$

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00 - 469.00	All Other Community Development				
TOTAL COMMUNITY DEVELOPMENT		\$	\$	\$	\$

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

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00 General Services - Administration					275962
431.00 Cleaning of Streets and Gutters					49224
432.00 Winter Maintenance - Snow Removal					79763
433.00 Traffic Control Devices					1457
434.00 Street Lighting					130142
435.00 Sidewalks and Crosswalks					
436.00 Storm Sewers and Drains					1605
437.00 Repairs of Tools and Machinery					28279
438.00 Maintenance & Repairs of Roads & Bridges					
439.00 Highway Construction and Rebuilding Projects					460289
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$	\$	\$	\$	1026720

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

CULTURE AND RECREATION					
451.00 Culture-Recreation Administration					10609
452.00 Participant Recreation					
453.00 Spectator Recreation					
454.00 Parks					43327
455.00 Shade Trees					
456.00 Libraries					9688
457.00 Civil and Military Celebrations					
458.00 Senior Citizens' Centers					
459.00 All Other Culture and Recreation					
TOTAL CULTURE AND RECREATION	\$	\$	\$	\$	63624

COMMUNITY DEVELOPMENT					
461.00 Conservation of Natural Resources					
462.00 Community Development and Housing					
463.00 Economic Development					
464.00 Economic Opportunity					
465.00 - 469.00 All Other Community Development					
TOTAL COMMUNITY DEVELOPMENT	\$	\$	\$	\$	

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

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	228684			
472.00 Debt Interest (short-term and long-term)	101686			
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$ 330370	\$	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	49089			
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	197209			
484.00 Worker Compensation Insurance	70722			
487.00 Group Insurance and Other Benefits	387967			
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS ...	\$ 704987	\$	\$	\$

INSURANCE				
486.00 Insurance, Casualty, and Surety	35954			

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***	3929			
TOTAL UNCLASSIFIED OPERATING EXPENDITURES ...	\$ 3929	\$	\$	\$

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses	67533			
TOTAL OTHER FINANCING USES	\$ 67533	\$	\$	\$

TOTAL EXPENDITURES	\$ 3405875	\$ 212240	\$	\$
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ -297545	\$ -48812	\$	\$
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** 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.

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

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	177500			406184
472.00 Debt Interest (short-term and long-term)	94204			195890
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$ 271704	\$	\$	\$ 602074

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	9323			58412
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions				197209
484.00 Worker Compensation Insurance				70722
487.00 Group Insurance and Other Benefits	37227			425194
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS ...	\$ 46550	\$	\$	\$ 751537

INSURANCE				
486.00 Insurance, Casualty, and Surety	9230			45184

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid			201366	201366
489.00 All Other Unclassified Expenditures***			6474	10403
TOTAL UNCLASSIFIED OPERATING EXPENDITURES ...	\$	\$	\$ 207840	\$ 211769

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				67533
TOTAL OTHER FINANCING USES	\$	\$	\$	\$ 67533

TOTAL EXPENDITURES	\$ 2140626	\$	\$ 207840	\$ 5966581
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ -587,995	\$	\$ 163312	\$ -771040
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** 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.

