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1-1-2007

Comprehensive Annual Financial Report, 2006

City of Clayton

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SUSAN MONTEE, CPA
Missouri State Auditor

October 2, 2007

Michele McMahon, City Clerk
City of Clarkson Valley
St. Louis County
P.O. Box 987
Chesterfield, MO 63006

Fiscal Period: One Year Ended June 30, 2006 ✓

Dear Ms. McMahon:

In accordance with Section 105.145, RSMo, we acknowledge receipt of the financial report of your political subdivision for the above-described fiscal period.

Thank you for your cooperation in sending this information.

Sincerely,

SUSAN MONTEE, CPA
STATE AUDITOR

A handwritten signature in cursive script that reads "Judy Buerky".

Judy Buerky
Local Government Analyst

STATE AUDITOR'S OFFICE
RECEIVED
SEP 21 2007

CITY OF CLARKSON VALLEY, MISSOURI

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2006

Fine & Associates, P.C.
Certified Public Accountants & Consultants

CITY OF CLARKSON VALLEY, MISSOURI

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2006

**CITY OF CLARKSON VALLEY, MISSOURI
FINANCIAL REPORT
JUNE 30, 2006**

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Aldermen
City of Clarkson Valley, Missouri

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Clarkson Valley, Missouri (the City) as of and for the year ended June 30, 2006 which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As described in note A-3, the City prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2006 and the respective changes in financial position for the year then ended, on the basis of accounting described in Note A-3.

The Management's Discussion and Analysis (MD&A) and required supplementary information as noted in the table of contents are not a required part of the basic financial statements but are supplementary information required for financial statements prepared on the cash basis of accounting. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the MD&A and required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The other supplemental information as noted in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, are fairly stated in all material respects, on the cash basis of accounting, in relation to the financial statements taken as a whole.

John A. Resnick, PC

Certified Public Accountants

Chesterfield, Missouri
June 7, 2007

Scott Douglass
MAYOR



Michele McMahon
CITY CLERK

**CITY OF CLARKSON VALLEY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2006**

This discussion and analysis is intended to be an overview of the City of Clarkson Valley, Missouri's (the City) financial activities for the fiscal year ended June 30, 2006. Please read it in conjunction with the City's financial statements (attached).

USING THE ANNUAL REPORT

The annual report consists of a series of financial statements. The Statement of Net Assets - Cash basis and the Statement of Activities - Cash Basis (pages 6 and 7) provide information about the activities of the City as a whole. Fund financial statements (pages 8 and 9) report the City's operation in more detail than the government-wide statement by providing information about the City's governmental funds. The remaining statement (page 10) provides financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the City government.

FINANCIAL STATEMENTS

A condensed version of the Statement of Net Assets - Cash Basis at June 30, 2006 compared to the prior year follows:

	<u>2006</u>	<u>2005</u>	<u>Change</u>	<u>Percentage Change</u>
Cash and Investments	\$775,046	\$807,618	(32,572)	(4.0%)
Net Assets:				
Unrestricted	711,654	764,004	(52,350)	(6.8%)
Restricted	<u>63,392</u>	<u>43,614</u>	<u>19,778</u>	<u>45.3%</u>
	<u>\$775,046</u>	<u>\$807,618</u>	<u>(32,572)</u>	<u>(4.0%)</u>

- 3 -

City of Clarkson Valley

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Office (636) 227-8607 Fax (636) 227-1914
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**CITY OF CLARKSON VALLEY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006**

A condensed version of the Statement of Activities - Cash Basis for the year ended June 30, 2006 compared to the prior year follows:

	<u>2006</u>	<u>2005</u>	<u>Change</u>	<u>Percentage Change</u>
Revenue				
Program Revenue - charges for service	\$337,808	\$334,911	\$ 2,897	0.09%
General revenue:				
Taxes	561,184	542,577	18,607	3.4%
Other	<u>28,466</u>	<u>16,206</u>	<u>12,260</u>	<u>75.7%</u>
Total Revenue	927,458	893,694	33,764	3.7%
 Expenses	 <u>960,030</u>	 <u>976,152</u>	 <u>(16,122)</u>	 <u>(1.7%)</u>
 Change in Net Assets	 <u>(\$32,572)</u>	 <u>(\$82,458)</u>	 <u>49,886</u>	 <u>60.5%</u>

The decrease in the cash, investments and net assets is due primarily to increases in overall expenses.

You can think of the City's net assets (the difference between assets and liabilities) as one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors such as changes in the City's property tax base, the sound wall litigation, etc., to assess the overall health of the City.

THE CITY AS A TRUSTEE

The City has fiduciary responsibilities as a trustee for the municipal court bonds, building bonds (new construction), and police officers standards and training account. All the City's fiduciary activities are reported in a separate statement of net assets (page 10). The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

BUDGETARY HIGHLIGHTS

The City issues its budget at the beginning of the year. General Fund expenditures were \$33,529 below the amount budgeted which is 4.0% of the \$921,109 total budgeted expenditures for the year. General Fund revenues were \$11,612 below the amount budgeted which is 1.3% of the 913,900 total budgeted revenues for the year. Sewer Lateral Fund expenditures were \$9,608 below the amount budgeted which is 64.1% of the \$15,000 total budgeted expenditures for the year. Sewer Lateral Fund revenues were \$670 over the amount budgeted which is 2.7% of the \$24,500 total budgeted revenues for the year.

**CITY OF CLARKSON VALLEY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006**

ECONOMIC FACTORS

While property taxes are important to the City, they represent 13.5% of the City's revenues, larger sources come from sales tax and fines, 40.3% and 21.8% respectively, of the City's total revenues. The City's resources tend to keep pace with the demand for services. Nevertheless, the City monitors all resources and determines the future needs. Police protection and sanitation continue to be the services requiring the greatest usage of resources amounting to 37.2% and 32.4% of the total expenditures, respectively.

CONTACTING THE CITY'S FINANCIAL MANAGMENT

This financial report is designed to provide our residents and taxpayers with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact the City Clerk's Office at 636-227-8607.

**CITY OF CLARKSON VALLEY, MISSOURI
STATEMENT OF NET ASSETS - CASH BASIS
JUNE 30, 2006**

ASSETS	NOTES	Governmental Activities
Cash	B	\$60,046
Investments	B	715,000
		\$775,046
NET ASSETS		
Restricted	A	\$63,392
Unrestricted		711,654
		\$775,046

The accompanying notes to the basic financial statements
are an integral part of this statement

**CITY OF CLARKSON VALLEY, MISSOURI
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Expenses</u>	<u>Program Revenues - Charges For Services</u>	<u>Net Revenues (Expenses) And Changes In Net Assets</u>
FUNCTIONS/PROGRAMS			
Governmental activities			
Administration	\$219,934	\$110,327	(\$109,607)
Court	66,616	--	(66,616)
Police protection	357,264	202,311	(154,953)
Sanitation	310,824	--	(310,824)
Sewer lateral	5,392	25,170	19,778
Total	<u>960,030</u>	<u>337,808</u>	<u>(622,222)</u>
GENERAL REVENUES			
Taxes			561,184
Other revenues			28,466
Total			<u>589,650</u>
CHANGE IN NET ASSETS			(32,572)
NET ASSETS, JULY 1, 2005			<u>807,618</u>
NET ASSETS, JUNE 30, 2006			<u>\$775,046</u>

The accompanying notes to the basic financial statements
are an integral part of this statement

**CITY OF CLARKSON VALLEY, MISSOURI
 BALANCE SHEET - CASH BASIS
 ALL GOVERNMENTAL FUNDS TYPES
 JUNE 30, 2006**

ASSETS	NOTES	General Fund	Sewer Lateral Fund	Total
Cash	A & B	\$60,046	\$ --	\$60,046
Investments	B	715,000	--	715,000
Interfund		<u>(63,392)</u>	<u>63,392</u>	<u>--</u>
		<u>\$711,654</u>	<u>\$63,392</u>	<u>\$775,046</u>
FUND BALANCE				
Restricted	A & B	\$ --	\$63,392	\$63,392
Unrestricted		<u>711,654</u>	<u>--</u>	<u>711,654</u>
		<u>\$711,654</u>	<u>\$63,392</u>	<u>\$775,046</u>

The accompanying notes to the basic financial statements
 are an integral part of this statement

CITY OF CLARKSON VALLEY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND
BALANCES - CASH BASIS - ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2006

	General Fund	Sewer Lateral Fund	Total
REVENUES			
Taxes	\$637,713	\$ --	\$637,713
Fines and permits	236,109	--	236,109
Other	28,466	--	28,466
Sewer lateral fees	--	25,170	25,170
	<hr/>	<hr/>	<hr/>
Total	902,288	25,170	927,458
EXPENDITURES			
Administration	219,934	--	219,934
Court	66,616	--	66,616
Police protection	357,264	--	357,264
Sanitation	310,824	--	310,824
Sewer lateral	--	5,392	5,392
	<hr/>	<hr/>	<hr/>
Total	954,638	5,392	960,030
EXCESS EXPENDITURES OVER REVENUES			
	(52,350)	19,778	(32,572)
FUND BALANCES, JULY 1, 2005			
	<hr/>	<hr/>	<hr/>
	764,004	43,614	807,618
FUND BALANCES JUNE 30, 2006			
	<hr/>	<hr/>	<hr/>
	\$711,654	\$63,392	\$775,046

The accompanying notes to the basic financial statements
are an integral part of this statement

**CITY OF CLARKSON VALLEY, MISSOURI
STATEMENT OF NET ASSETS - CASH BASIS
FIDUCIARY FUND TYPE
JUNE 30, 2006**

ASSETS	<u>NOTES</u>	<u>Agency Funds</u>
Cash	A	<u>\$25,225</u>
LIABILITIES - DEPOSITS HELD FOR OTHERS		
Building bonds (new construction)	A	\$19,742
Court bonds	A	4,655
Police officers standards and training	A	<u>828</u>
		<u>\$25,225</u>

The accompanying notes to the basic financial statements
are an integral part of this statement

CITY OF CLARKSON VALLEY, MISSOURI

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

Note A - Summary of Significant Accounting Policies

Basis of Presentation - Fund Accounting

The City of Clarkson Valley, Missouri (the City) was incorporated in 1950 as a political subdivision duly organized under the laws of the State of Missouri. The City operates under a Mayor-Board of Aldermen form of government and provides or contracts for various services including public safety, sanitation collection, zoning and general administrative services.

The more significant accounting policies consistently applied by the City in the preparation of the accompanying financial statements are summarized below:

1. Reporting Entity

In evaluating the City as a reporting entity, management has addressed all component units for which the City may or may not be financially accountable and, as such, be includable within the City's financial statements. In accordance with GASB Statement No. 14, the City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific burden on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The City does not have any component units.

2. Fund Accounting

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the primary government. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who directly benefit from the function. Taxes and other items not included among program revenues are reported instead as general revenues.

CITY OF CLARKSON VALLEY, MISSOURI

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

Note A - Summary of Significant Accounting Policies (Continued)

The following funds are used by the City:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balance of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the City's governmental funds.

General Fund

The General Fund accounts for all activities except those required to be accounted for in another fund. Revenues in this fund are derived from taxes, fees and other sources that usually are not designated for any specific purpose. The revenues are used for general ongoing government services such as administration, maintenance, police and sanitation.

Sewer Lateral Fund

Sewer Lateral Fund is used to account for special assessments to be utilized for maintenance of sewer lateral lines within the City.

Fiduciary Fund Type

Fiduciary Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The following is the City's Fiduciary Fund.

Agency Funds

The City's Agency Funds include the assets of the Municipal Court Appearance Bond Account, Building Permit Bonds and Police Officers Standards and Training Fund.

CITY OF CLARKSON VALLEY, MISSOURI

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

Note A - Summary of Significant Accounting Policies (Continued)

3. Basis of Accounting

The accounts of the City are maintained using the cash basis of accounting. Under the cash basis of accounting, revenues and expenditures are recognized only when cash is received or paid.

4. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in September of each year based on the assessed value as of the prior January 1 for all taxable property located within the City. Payment is due upon receipt of billing and becomes delinquent after December 31. The assessed valuation for property (real estate and personal) for the 2005 levy located in the City at January 1, 2005 was \$98,387,283. The City's tax rate per \$100 of assessed valuation is as follows:

Residential	\$.129
Agricultural	.125
Commercial	.149
Personal property	.153

5. Compensated Absences

Employees' vacations are earned based on the number of hours worked each week and years of service. Vacation leave credit may be carried forward from one year to the next, to a maximum equal to the amount that can be earned in three years. Sick leave may be accumulated up to 1,200 hours.

CITY OF CLARKSON VALLEY, MISSOURI

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

Note A - Summary of Significant Accounting Policies (Continued)

6. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance for all risks of loss. Settled claims have not exceeded the City's commercial coverages in any of the past three fiscal years.

Note B - Cash and Investments

State law requires that the City's deposits with financial institutions must be collateralized in an amount at least equal to the uninsured deposits. As of June 30, 2006, the City's bank deposits were fully secured.

Statutes authorize the City to invest in obligations of U.S. Treasury Agencies and instrumentalities, obligations of the State of Missouri, and obligations of the financial institution where the funds are held. At June 30, 2006, the City held \$715,000 in certificates of deposit.

Note C - Commitments and Contingencies

The City's waste collection contract required monthly payments of \$25,965. The contract with the City had expired on May 31, 2006. The City is currently in negotiations for a new contract. The contract through May 31, 2006 at a cost of \$28.85 per month per residence. Expenditures for the year ended June 30, 2006 for sanitation services were \$311,580.

CITY OF CLARKSON VALLEY, MISSOURI

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2006

Note C - Commitments and Contingencies (Continued)

The police service agreement is with the City of Ballwin and expires June 30, 2009. The current payment amount under contract is \$30,061 per month through June 30, 2007. Expenditures for the year ended June 30, 2006 for police services were \$357,264. The cost of the police contract is based on a formula which allocates the City of Ballwin's police department budgeted expenditures to the City which is based on the percentage of police activity incurred in the City.

Annual fees for police protection over the next three years is as follows:

June 30, 2007	\$360,732
June 30, 2008	\$364,201
June 30, 2009	\$364,201

Note D - Summary of Budget to Actual

The Budget compared to Actual on the income statement General Fund as follows:

	<u>For The Year Ended June 30, 2006</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
Revenues	\$913,900	\$902,288	(\$11,612)
Expenditures	<u>921,109</u>	<u>954,638</u>	<u>33,529</u>
Excess Expenditures over Revenues	<u>(\$ 7,209)</u>	<u>(\$ 52,350)</u>	<u>(\$45,141)</u>

**CITY OF CLARKSON VALLEY, MISSOURI
REQUIRED SUPPLEMENTAL INFORMATION**

**CITY OF CLARKSON VALLEY, MISSOURI
REQUIRED SUPPLEMENTAL INFORMATION
GENERAL FUND - SCHEDULE OF REVENUES COLLECTED
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Original And Final Budget</u>	<u>Actual</u>	<u>Variance</u>
GENERAL REVENUES			
Taxes			
Cigarette	\$10,000	\$9,490	(\$510)
Franchise, utilities and cable fees	48,450	52,333	3,883
Personal property	17,850	17,352	(498)
Real estate	110,160	107,867	(2,293)
Sales	381,120	374,142	(6,978)
Total	<u>567,580</u>	<u>561,184</u>	<u>(6,396)</u>
Other revenues			
Interest	20,000	26,360	6,360
Miscellaneous	1,500	2,106	606
Total	<u>21,500</u>	<u>28,466</u>	<u>6,966</u>
Total	<u>589,080</u>	<u>589,650</u>	<u>570</u>
PROGRAM REVENUES			
Board of Adjustment	1,200	850	(350)
Gasoline taxes	80,000	76,529	(3,471)
Permits and inspections	36,050	32,948	(3,102)
Traffic fines	207,570	202,311	(5,259)
Total	<u>324,820</u>	<u>312,638</u>	<u>(12,182)</u>
TOTAL GENERAL FUND REVENUES	<u><u>\$913,900</u></u>	<u><u>\$902,288</u></u>	<u><u>(\$11,612)</u></u>

**CITY OF CLARKSON VALLEY, MISSOURI
 REQUIRED SUPPLEMENTAL INFORMATION
 GENERAL FUND - SCHEDULE OF EXPENDITURES PAID
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2006**

	Original And Final Budget	Actual	Variance
ADMINISTRATION			
Salaries	\$57,139	\$56,985	\$154
Beautification	2,000	1,744	256
Board of Adjustment	500	300	200
Board meetings	--	1,975	(1,975)
Dues and subscriptions	2,095	2,140	(45)
Election fees	1,224	885	339
Engineering fees	36,000	14,773	21,227
Insurance	17,500	18,952	(1,452)
Legal notices	800	457	343
Miscellaneous	4,080	1,437	2,643
Mosquito spray	1,900	1,514	386
Office and computer maintenance	7,815	6,213	1,602
Payroll taxes	6,936	6,899	37
Professional fees	25,000	84,427	(59,427)
Rent	7,140	7,140	--
Signs and installation	3,500	9,355	(5,855)
Telephone	3,570	3,169	401
Training	--	1,569	(1,569)
Total	177,199	219,934	(42,735)
Court			
Salary	33,000	33,429	(429)
Other	38,250	33,187	5,063
Total	71,250	66,616	4,634
POLICE PROTECTION			
	361,080	357,264	3,816
SANITATION			
	311,580	310,824	756
TOTAL GENERAL FUND EXPENDITURES			
	\$921,109	\$954,638	(\$33,529)
EXCESS EXPENDITURES OVER REVENUES			
	(\$7,209)	(\$52,350)	(45,141)

**CITY OF CLARKSON VALLEY, MISSOURI
 REQUIRED SUPPLEMENTAL INFORMATION
 SEWER LATERAL FUND - SCHEDULE OF REVENUES AND
 EXPENDITURES PAID BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2006**

	<u>Original And Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Sewer lateral fees	<u>\$24,500</u>	<u>\$25,170</u>	<u>\$670</u>
 EXPENDITURES			
Sewer lateral	<u>\$15,000</u>	<u>\$5,392</u>	<u>\$9,608</u>
 EXCESS REVENUES OVER EXPENDITURES	<u><u>\$9,500</u></u>	<u><u>\$19,778</u></u>	<u><u>\$10,278</u></u>

**CITY OF CLARKSON VALLEY, MISSOURI
REQUIRED SUPPLEMENTAL INFORMATION -
NOTE TO SCHEDULES OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006**

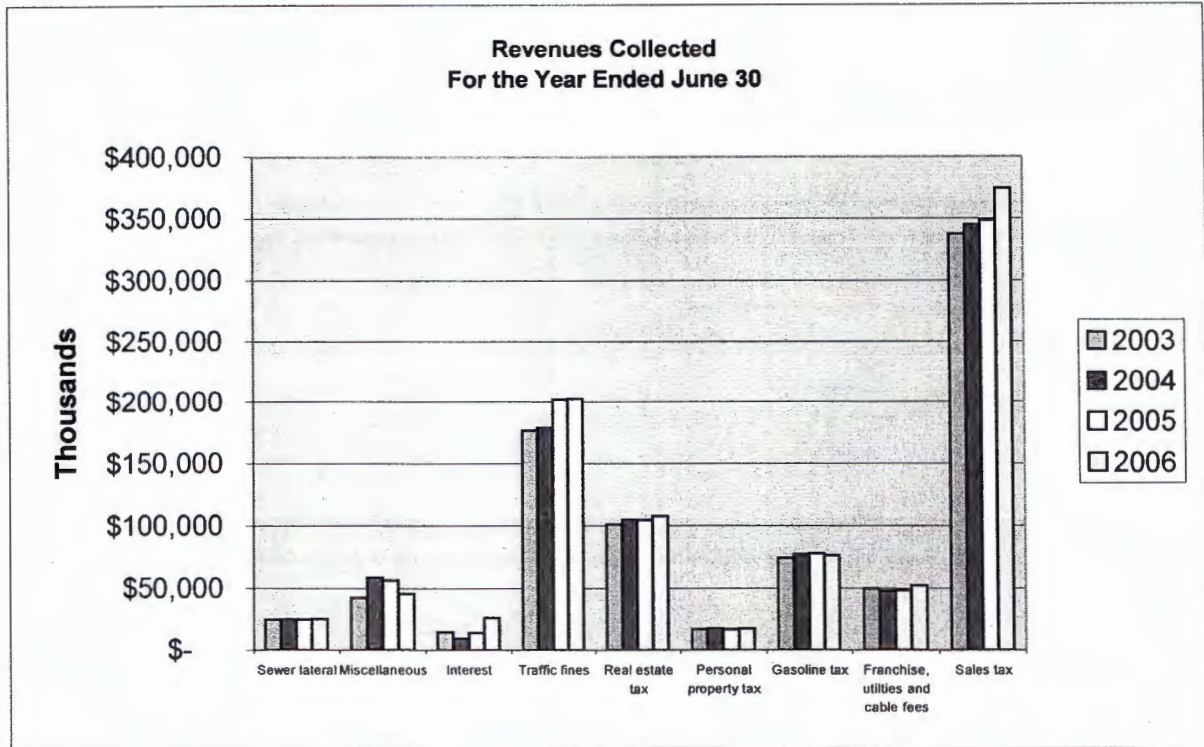
Explanation of Budgetary Process

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The proposed budget is submitted to the Board of Aldermen. The operating budget includes proposed expenditures and means of financing them, not to exceed the total revenue plus any unreserved balance at the end of such year.
- b. The budget must be adopted by the Board of Aldermen.
- c. Budget amendments must be approved by the Board of Aldermen. There were no amendments in the current year.
- d. All annual appropriations lapse at fiscal year-end.

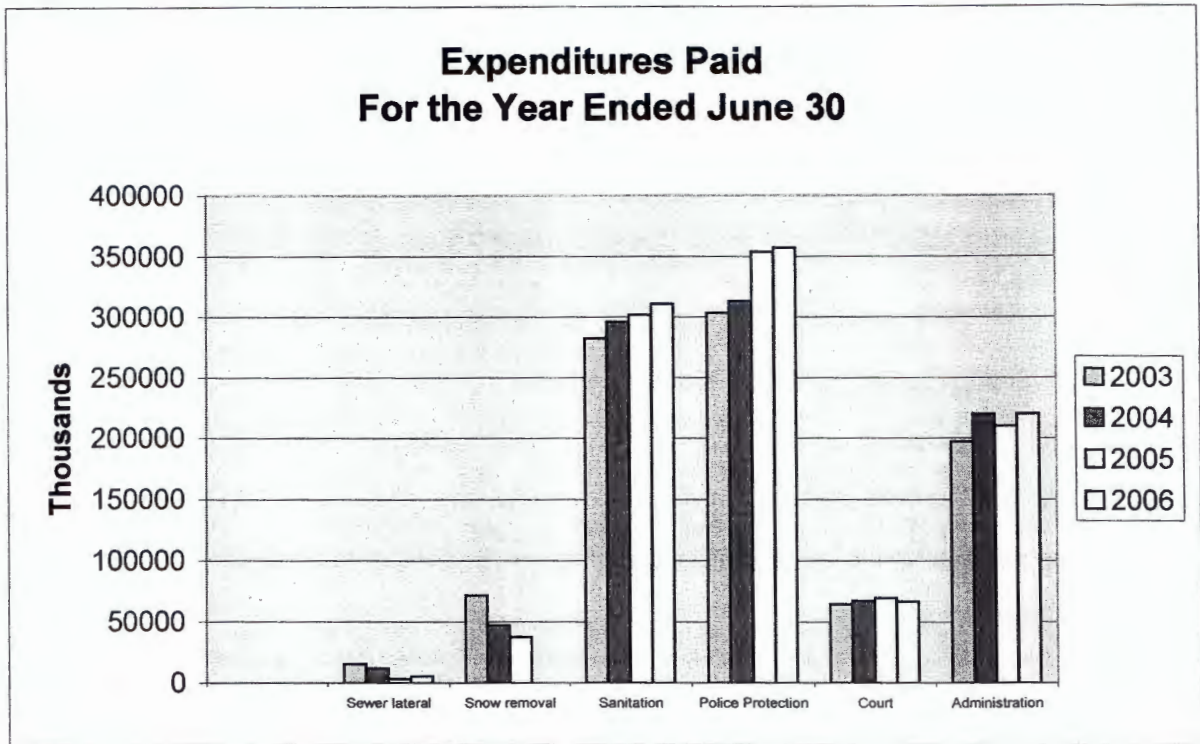
**CITY OF CLARKSON VALLEY, MISSOURI
OTHER SUPPLEMENTAL INFORMATION**

**CITY OF CLARKSON VALLEY, MISSOURI
OTHER SUPPLEMENTAL INFORMATION
GRAPHS
JUNE 30, 2006**



	2003	2004	2005	2006
Sewer lateral	\$ 24,671	\$ 24,920	\$ 25,059	\$ 25,170
Miscellaneous	42,481	58,817	56,478	45,394
Interest	14,447	9,384	14,015	26,360
Traffic fines	176,861	178,863	201,618	202,311
Real estate tax	101,072	105,028	104,761	107,867
Personal property tax	16,868	17,288	16,907	17,352
Gasoline tax	74,387	77,170	78,059	76,529
Franchise, utilities and cable fees	49,630	47,478	48,308	52,333
Sales tax	337,442	344,911	348,489	374,142
Total	\$ 837,859	\$ 863,859	\$ 893,694	\$ 927,458

**CITY OF CLARKSON VALLEY, MISSOURI
OTHER SUPPLEMENTAL INFORMATION
GRAPHS
JUNE 30, 2006**



	2003	2004	2005	2006
Sewer lateral	\$ 15,404	\$ 12,117	\$ 3,515	\$ 5,392
Snow removal	71,427	47,074	37,613	-
Sanitation	282,528	296,118	302,013	310,824
Police Protection	303,567	313,250	353,796	357,264
Court	64,445	67,052	69,309	66,616
Administration	197,025	219,723	209,907	219,934
	<u>\$ 934,396</u>	<u>\$ 955,334</u>	<u>\$ 976,153</u>	<u>\$ 960,030</u>