

**Town of Holland**  
Financial Audit Report  
Year ended December 31, 2012

Town of Holland  
December 31, 2012

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## INDEPENDENT AUDITOR'S REPORT

To the Town Board  
Town of Holland, Wisconsin

We have audited the accompanying financial statements of the Town of Holland, Wisconsin, which comprise the statement of assets, liabilities and fund balance - cash basis as of December 31, 2012, and the related statements of revenues, expenses and changes in fund balance - cash basis and budget and actual comparison statement - cash basis for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion 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.

Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balance of the Town of Holland, Wisconsin, as of December 31, 2012, and its revenues and expenses for the year then ended in accordance with the cash basis of accounting as described in Note 1.

The Town of Holland, Wisconsin, has not adopted the provisions of GASB 34 and therefore has not included the government-wide financial statements and other information as required by accounting principles generally accepted in the United States of America. The amount by which this departure would affect the financial statements is not reasonably determinable.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

## **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The detailed schedules of revenues and expenses on pages 11 through 15 and the summary schedule of expenses by department on page 16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Corson, Peterson & Hamann S.C.*

Sheboygan, Wisconsin  
March 30, 2013

Town of Holland  
Statement of Assets, Liabilities and Fund Balance - Cash Basis  
December 31, 2012

Assets

	<u>2012</u>	<u>(Memorandum Only)</u> <u>2011</u>
Cash and investments		
General checking	\$ 10,616	\$ 1,352
General money market	225,021	13,877
Premium investment	1,240,225	1,544,403
Tax checking	4,410	2,067
Tax money market	172,577	99,074
Park fund savings	14	14
Park fund certificate of deposit	<u>15,488</u>	<u>15,366</u>
Total cash and investments	\$1,668,351	\$1,676,153
Delinquent receivables		
Personal property taxes	<u>-</u>	<u>3,060</u>
Total assets	<u>\$1,668,351</u>	<u>\$1,679,213</u>

Liabilities and Fund Balance

Liabilities		
Advance tax collections	\$1,176,982	\$1,361,007
Dog licenses due County	<u>54</u>	<u>126</u>
Total liabilities	\$1,177,036	\$1,361,133
Fund balance		
Restricted	\$ 194,292	\$ -
Committed	170,549	132,025
Unassigned	<u>126,474</u>	<u>186,055</u>
Total fund balance	\$ 491,315	\$ 318,080
Total liabilities and fund balance	<u>\$1,668,351</u>	<u>\$1,679,213</u>

The accompanying notes are an integral part of these financial statements.

Town of Holland  
Statement of Revenues, Expenses and Changes in Fund Balance - Cash Basis  
Year ended December 31, 2012

	<u>2012</u>	<u>(Memorandum Only)</u> <u>2011</u>
Revenues		
Taxes	\$642,783	\$623,775
Intergovernmental revenues	170,866	188,753
Licenses and permits	24,954	25,047
Fines, forfeits and penalties	430	774
Public charges for services	8,543	9,968
Intergovernmental charges for services	430	476
Miscellaneous	<u>15,178</u>	<u>28,129</u>
Total revenues	<u>\$863,184</u>	<u>\$876,922</u>
Expenses		
Current		
General government	\$131,280	\$125,315
Public safety	138,809	130,702
Public works	222,811	237,401
Health and human services	178	95
Culture, recreation and education	3,610	6,801
Conservation and development	22,761	14,272
Capital outlay	303,391	297,473
Debt service		
Principal	62,500	47,500
Interest	<u>395</u>	<u>2,531</u>
Total expenses	<u>\$885,735</u>	<u>\$862,090</u>
Excess revenues over (under) expenses	\$(22,551)	\$ 14,832
Other financing sources (uses)		
Debt proceeds	<u>195,786</u>	<u>-</u>
Excess revenues and other sources over (under) expenses and other uses	\$173,235	\$ 14,832
Fund balance, January 1	<u>318,080</u>	<u>303,248</u>
Fund balance, December 31	<u>\$491,315</u>	<u>\$318,080</u>

The accompanying notes are an integral part of these financial statements.

Town of Holland  
Statement of Revenues, Expenses and Changes in Fund Balance  
Budget and Actual - Cash Basis  
Year ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$642,783	\$642,138	\$ 645
Intergovernmental revenues	170,866	168,517	2,349
Licenses and permits	24,954	17,950	7,004
Fines, forfeits and penalties	430	1,000	(570)
Public charges for services	8,543	6,000	2,543
Intergovernmental charges for services	430	750	(320)
Miscellaneous	<u>15,178</u>	<u>16,630</u>	<u>(1,452)</u>
Total revenues	<u>\$863,184</u>	<u>\$852,985</u>	<u>\$ 10,199</u>
Expenses			
Current			
General government	\$131,280	\$119,135	\$(12,145)
Public safety	138,809	140,250	1,441
Public works	222,811	255,100	32,289
Health and human services	178	100	(78)
Culture, recreation and education	3,610	2,900	(710)
Conservation and development	22,761	15,800	(6,961)
Capital outlay	303,391	265,750	(37,641)
Debt service			
Principal	62,500	47,500	(15,000)
Interest	<u>395</u>	<u>2,750</u>	<u>2,355</u>
Total expenses	<u>\$885,735</u>	<u>\$849,285</u>	<u>\$(36,450)</u>
Excess revenues over (under) expenses	\$(22,551)	\$ 3,700	\$(26,251)
Other financing sources (uses)			
Debt proceeds	<u>195,786</u>	<u>-</u>	<u>195,786</u>
Excess revenues and other sources over (under) expenses and other uses	\$173,235	\$ 3,700	\$169,535
Fund balance, January 1	<u>318,080</u>	<u>318,080</u>	<u>-</u>
Fund balance, December 31	<u>\$491,315</u>	<u>\$321,780</u>	<u>\$169,535</u>

The accompanying notes are an integral part of these financial statements.



Town of Holland  
Notes to Financial Statements  
December 31, 2012

Note 1. Summary of Significant Accounting Policies

The Town of Holland, Wisconsin ("the Town") operates under a Town Board form of government and provides the following services: public safety (law enforcement, fire protection, first responders and building inspections), streets, sanitation, health and human services, culture, recreation and education, public improvements, zoning and general administrative services.

The Town of Holland has elected not to implement the provisions of GASB 34 for the year ended December 31, 2012 as required by generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Town are described below:

(a) Reporting entity/component units

Generally accepted accounting principles require that these financial statements include the primary government and its component units. Component units are separate organizations that are included in the Town's reporting entity because of the significance of their operational or financial relationships with the Town. All significant activities and organizations with which the Town exercises oversight responsibility have been considered for inclusion in the financial statements. The Town has no component units and it is not included in any other governmental reporting entity.

(b) Basis of accounting

The accounts of the Town are maintained and the accompanying statements have been prepared on the cash basis of accounting. Revenue and expenses are recognized only as cash is received or disbursed, except for the recognition of various tax roll related items. As mentioned above, the Town has elected not to implement the provisions of GASB 34.

(c) Comparative data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. However, comparative data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(d) Property taxes

The aggregate amount of property taxes to be levied is determined according to State statute. The Town collects its own property taxes and also taxes for the State, Sheboygan County, Cedar Grove-Belgium Area School District, School District of Oostburg, School District of Random Lake and Lakeshore Technical College. Property taxes attach an enforceable lien as of January 1. The Town collects the taxes through January 31.



Town of Holland  
Notes to Financial Statements  
December 31, 2012

Note 1. Summary of Significant Accounting Policies - Continued

(d) Property taxes - Continued

Property tax calendar - 2011 tax roll collect 2012

Levy date	December 2011
Tax bills mailed	December 2011
Real property taxes	
Payment in full or	January 31, 2012
First installment due	January 31, 2012
Second installment due	July 31, 2012
Personal property taxes	
Payment in full	January 31, 2012

Property taxes uncollected on January 31 are turned over to Sheboygan County for collection. Sheboygan County pays the remainder of the tax levy (excluding special charges) to the Town during August. Special charges are paid to the Town when collected by the County. Delinquent and postponed personal property taxes are retained at the local level for collection.

Property taxes received prior to January 1, for the subsequent year, are reported as deferred revenue on the statement of assets, liabilities and fund balance.

(e) Budgets

Annual budgets are adopted in accordance with Wisconsin statutes. All annual appropriations lapse at year end, except those intended to accumulate funds for future projects. Reported budget amounts are as originally adopted or as amended by Board resolution. Generally the budget is not significantly modified during the year.

(f) Fund balance designations

The Town classifies its fund balance as follows:

- (a) Restricted fund balance - amounts that can be spent only for specific purposes because of debt issue provisions.
- (b) Committed fund balance - amounts intended to be used for a specific purpose established by the Town Board through the formal budget process, by placing funds in a segregated account or other formal action of the Board.
- (c) Unassigned fund balance - amounts that are available for any purpose.

The Town strives to maintain an unassigned fund balance that will maintain working capital to meet the cash flow needs of the Town and thus reducing the need for short-term borrowing, serve as a safeguard for unanticipated expenses and show fiscal responsibility.

(g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Town of Holland  
Notes to Financial Statements  
December 31, 2012

Note 2. Cash and Investments

State statutes permit the Town to invest available cash balances in time deposits of authorized depositories, U.S. treasury obligations, U.S. agency issues, Wisconsin municipal obligations, high grade commercial paper and the local government investment pool, administered by the State Investment Board. The Town had no significant type of cash and investments during the year not included above.

Deposits in each bank are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts at participating FDIC insured institutions. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per entity above the amount provided by the FDIC. However, due to the relatively small size of the Guarantee Fund in relation to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2012, \$1,040,933 of the Town's bank balance of \$1,698,669 was exposed to custodial credit risk. The entire \$1,040,933 is uninsured and uncollateralized.

For cash and investments shown below, the market value at the balance sheet date is substantially the same as the carrying value. The difference between the bank balance and carrying amount is due to outstanding checks and/or deposits in transit. At various times during the year, the Town's deposits may have been higher than the December 31, 2012 balance detailed below. This means that the Town's risk and exposure could be higher at these times.

The Town's cash and investments at December 31, 2012 are summarized as follows:

Cash on deposit with financial institutions	<u>\$1,668,351</u>
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Note 3. Long-Term Debt

Long-term debt of the Town is as follows:

<u>Type</u>	<u>Balance</u> <u>01-01-12</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12-31-12</u>
Notes*	<u>\$62,500</u>	<u>\$195,786</u>	<u>\$62,500</u>	<u>\$195,786</u>

General Obligation Debt

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Town. General obligation debt is expected to be repaid with general property taxes. General obligation debt at December 31, 2012 is comprised of the following issue:

<u>Description</u>	<u>Issue</u> <u>Date</u>	<u>Interest</u> <u>Rate (%)</u>	<u>Date of</u> <u>Maturity</u>	<u>Balance</u> <u>12-31-12</u>
Notes*	12-10-12	2.20%	01-20-15	<u>\$195,786</u>

Town of Holland  
Notes to Financial Statements  
December 31, 2012

Note 3. Long-Term Debt - Continued

General Obligation Debt Limit Calculation

The 2012 equalized valuation of the Town as certified by the Wisconsin Department of Revenue is \$350,589,500. The legal debt limit and margin of indebtedness as of December 31, 2012, in accordance with Section 67.03(1) of the Wisconsin statutes follows:

Debt limit (5% of \$350,589,500)	\$17,529,475
Deduct long-term debt applicable to debt margin*	<u>(195,786)</u>
Margin of indebtedness	<u>\$17,333,689</u>

Maturities of Long-Term Debt

Aggregate cash flow requirements for the retirement of long-term principal and interest as of December 31, 2012 is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 65,262	\$ 299	\$ 65,561
2014	65,262	2,911	68,173
2015	<u>65,262</u>	<u>1,456</u>	<u>66,718</u>
Total	<u>\$195,786</u>	<u>\$4,666</u>	<u>\$200,452</u>

Note 4. Fund Balance

Portions of fund balance are restricted and are not available for current appropriation or expenditure as follows:

<u>Restricted For:</u>	<u>Amount</u>
Revaluation expense	\$ 61,406
Fire truck purchase	<u>132,886</u>
Total	<u>\$194,292</u>

In addition the Town Board has established the following accounts to include the Town's current plans for accumulating funds for use in subsequent periods as follows:

<u>Committed To:</u>	<u>Amount</u>
Road improvements	\$155,047
Park development	<u>15,502</u>
Total	<u>\$170,549</u>

Town of Holland  
Notes to Financial Statements  
December 31, 2012

Note 5. Excess of Actual Expenses Over Budget

The following departments had an excess of actual expenses over budget for the year ended December 31, 2012.

<u>Department</u>	<u>Excess Expenses</u>
General government	\$12,145
Health and human services	78
Culture, recreation and education	710
Conservation and development	6,961
Capital outlay	37,641
Debt service	12,645

Note 6. Simple IRA Contributions

The Town sponsors a Simple IRA plan that is available to all employees who receive at least \$5,000 in compensation and are employed by the Town for at least 2 years. The plan permits salary deferrals to be made by the employees and an employer matching contribution up to 3% of compensation. Town contributions to the plan for 2012 were \$2,477.

Note 7. Risk Management

The Town of Holland is exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions and workers compensation. All of these risks are covered through the purchase of commercial insurance with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Note 8. Commitments and Contingencies

During 2012 the Town Board approved agreements for the 2013 revaluation expense of \$62,900 and the 2013 fire truck purchase of \$130,628. During December 2012 the Town paid the first payment of \$1,494 towards the revaluation expense.

Note 9. Subsequent Events

The Town has evaluated all subsequent events for possible recognition or disclosure through the date the financial statements were available to be distributed, March 30, 2013. There are no subsequent events that require recognition or disclosure.

## Supplementary Financial Information

Town of Holland  
Detailed Schedule of Revenues - Cash Basis  
Year ended December 31, 2012

Taxes		
General property taxes	\$642,138	
Managed forest land taxes	341	
Interest on delinquent taxes	<u>304</u>	\$642,783
Intergovernmental revenues		
Shared revenues	\$ 44,036	
Fire insurance tax	8,616	
Exempt computer aid	34	
General transportation aid	115,800	
Recycling grant	2,289	
Natural resources aid	28	
Managed forest land aid	<u>63</u>	170,866
Licenses and permits		
Beer and liquor licenses	\$ 300	
Operator licenses	275	
Cigarette licenses	50	
Cable TV franchise fee	7,974	
Dog licenses retained	153	
Building permits	11,587	
Utility and driveway permits	1,000	
Zoning permits and hearing fees	3,540	
Fireworks permits	<u>75</u>	24,954
Fines, forfeits and penalties		
Law and ordinance violations	\$ 390	
Dog license penalties	<u>40</u>	430
Public charges for services		
Tax letters	\$ 910	
Professional services reimbursement	694	
Road materials and services	4,249	
Disposal fees	1,780	
Development/engineering fees	<u>910</u>	8,543
Intergovernmental charges for services		
Road materials and services		430
Miscellaneous		
Interest on investments	\$ 5,789	
Town hall rent	1,130	
Land rent	1,886	
Sale of recyclable materials	5,109	
Patronage dividends	70	
Tax chargebacks	1,170	
Insurance dividends and refunds	<u>24</u>	<u>15,178</u>
Total revenues		<u>\$863,184</u>

Town of Holland  
Detailed Schedule of Expenses - Cash Basis  
Year ended December 31, 2012

General government		
Town board		
Salary	\$22,300	
Social security	1,706	
Publishing and printing	1,781	
Town dues	695	
Web site	899	
Supplies and expense	<u>1,233</u>	\$ 28,614
Legal		
Professional services	\$13,126	
Ordinance update	<u>2,693</u>	15,819
Clerk		
Salary	\$13,480	
Clerk assistant salary	2,437	
Social security	1,199	
Simple IRA contribution	451	
Computer support	1,080	
Supplies and expense	<u>3,060</u>	21,707
Elections		
Salary	\$ 4,545	
Social security	56	
Supplies and expense	<u>1,852</u>	6,453
Treasurer		
Salary	\$10,025	
Social security	767	
Simple IRA contribution	301	
Tax collection expense	1,188	
Supplies and expense	<u>811</u>	13,092
Accounting and auditing		
Professional services		9,945
Assessment of property		
Board of review salary	\$ 250	
Social security	19	
Professional services	9,846	
Revaluation expense	1,494	
Supplies and expense	<u>332</u>	11,941
Town hall		
Salary	\$ 4,732	
Social security	362	
Telephone	713	
Utilities	5,137	
Supplies and expense	<u>980</u>	<u>11,924</u>
Forward to page 13		<u>\$119,495</u>



Town of Holland  
Detailed Schedule of Expenses - Cash Basis  
Year ended December 31, 2012

General government - Continued		
Brought forward		\$119,495
Tax refunds and uncollectible taxes		
Losses		1,290
Insurance		
Property and liability insurance	\$ 5,522	
Workers compensation insurance	4,373	
Employee bonds	<u>600</u>	<u>10,495</u>
Total general government		<u>\$131,280</u>
Public safety		
Law enforcement		
Sheriff contract	\$18,907	
Supplies and expense	<u>30</u>	\$ 18,937
Fire protection		
Cedar Grove fire department	\$70,467	
Oostburg fire department	19,316	
Random Lake fire department	6,000	
Adell fire department	5,000	
Fire inspection services	<u>943</u>	101,726
First responders		
Cedar Grove first responders	\$ 8,734	
Adell first responders	<u>700</u>	9,434
Building inspections		
Salary	\$ 7,755	
Social security	593	
Simple IRA contribution	236	
Supplies and expense	<u>128</u>	<u>8,712</u>
Total public safety		<u>\$138,809</u>

Town of Holland  
Detailed Schedule of Expenses - Cash Basis  
Year ended December 31, 2012

Public works		
Transportation		
Salary	\$53,734	
Social security	4,111	
Simple IRA contribution	1,324	
Road maintenance and brush control	67,511	
Snow and ice removal	32,942	
Machinery expense and road materials	<u>16,708</u>	\$176,330
Sanitation		
Salary	\$ 8,021	
Social security	614	
Simple IRA contribution	117	
Disposal expense	35,783	
Utilities	400	
Supplies and expense	<u>1,546</u>	<u>46,481</u>
Total public works		<u>\$222,811</u>
Health and human services		
Cemetery		
Supplies and expense		<u>\$ 178</u>
Culture, recreation and education		
Parks		
Salary		\$ 1,655
Social security		127
Mileage		287
Amsterdam park		<u>1,541</u>
Total culture, recreation and education		<u>\$ 3,610</u>
Conservation and development		
Planning commission		
Salary	\$ 6,589	
Social security	504	
Simple IRA contribution	48	
Publishing and printing	374	
Legal expense	5,064	
Planning support	7,589	
Supplies and expense	<u>1,990</u>	\$ 22,158
Board of appeals		
Salary	\$ 560	
Social security	<u>43</u>	<u>603</u>
Total conservation and development		<u>\$ 22,761</u>

Town of Holland  
Detailed Schedule of Expenses - Cash Basis  
Year ended December 31, 2012

Capital outlay		
General government		
Office equipment	\$ 1,491	
Town hall improvements	<u>13,297</u>	\$ 14,788
Public works		
Road equipment	\$ 19,050	
Road improvements	238,153	
Recycling center improvements	<u>10,810</u>	268,013
Culture, recreation and education		
Playground equipment		<u>20,590</u>
Total capital outlay		<u>\$303,391</u>
Debt service		
Principal		\$ 62,500
Interest		<u>395</u>
Total debt service		<u>\$ 62,895</u>
Total expenses		<u>\$885,735</u>

Town of Holland  
 Summary Schedule of Expenses by Department - Cash Basis  
 Year ended December 31, 2012

<u>Department</u>	<u>Current</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
General government	\$131,280	\$ 14,788	\$ -	\$146,068
Public safety	138,809	-	48,600	187,409
Public works	222,811	268,013	14,295	505,119
Health and human services	178	-	-	178
Culture, recreation and education	3,610	20,590	-	24,200
Conservation and development	<u>22,761</u>	<u>-</u>	<u>-</u>	<u>22,761</u>
Total expenses	<u>\$519,449</u>	<u>\$303,391</u>	<u>\$62,895</u>	<u>\$885,735</u>