

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom. The background of the entire page is a faded image of the Missouri State Capitol building.

**Nicole Galloway, CPA**

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**Missouri State Auditor**

**City of Town and Country**

Report No. 2022-001

January 2022

[auditor.mo.gov](http://auditor.mo.gov)



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of Town and Country

Capital Improvements Projects Controls and Procedures	The city poorly planned the Town Square development project and did not ensure project details were finalized before entering into the contract, resulting in significant change orders, and did not competitively bid significant changes to the project. The Planning and Public Works department did not ensure the city's contractor obtained the required county permits for construction of the Mason Trail project prior to starting the project.
Procurement Procedures and Contracts	The city code specifically excludes the selection of vendors providing professional services from the bidding policies and procedures. In addition, the city has not periodically conducted a competitive selection process for various professional services and did not monitor long-term contracts.
Accounting Controls and Procedures	The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over new vendors are performed. The Planning and Public Works department does not always issue receipt slips for money collected, restrictively endorse checks immediately upon receipt, and deposit money daily. The Finance Director does not account for the numerical sequence of receipt numbers assigned by the accounting software or reconcile the credit card payments received to the deposits on the bank statement.
Code of Ethics and Meeting Minutes	The city does not have procedures in place to ensure complaints of code of ethics violations are handled in accordance with the city code. The Board does not review and approve minutes of closed meetings prepared by the City Attorney to ensure accuracy of the minutes.
Electronic Communication Policies	The city has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.

In the areas audited, the overall performance of this entity was **Good**.\*

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\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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# City of Town and Country

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Town and Country, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Town and Country. We have audited certain operations of the city in fulfillment of our duties. The city engaged Schowalter & Jabouri, P.C., Certified Public Accountants & Advisors, to audit the city's financial statements for the year ended December 31, 2020. To minimize duplication of effort, we reviewed the CPA firm's audit report. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2020. The objectives of our audit were to:

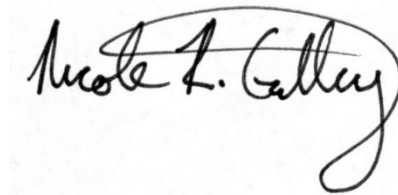
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and performing sample testing using haphazard and judgmental selection, as appropriate. The results of our sample testing cannot be projected to the entire populations from which the test items were selected. We obtained an understanding of internal control that is significant to the audit objectives and planned and performed procedures to assess internal control to the extent necessary to address our audit objectives. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with a legal provision, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Town and Country.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the word "Galloway".

Nicole R. Galloway, CPA  
State Auditor

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# City of Town and Country Management Advisory Report State Auditor's Findings

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## **1. Capital Improvements Projects Controls and Procedures**

Controls and procedures over the planning of capital improvements projects need improvement. During the year ended December 31, 2020, the city spent approximately \$1 million from the Capital Improvements Fund.

### 1.1 Change orders

The city poorly planned the Town Square development project and did not ensure project details were finalized before entering into the contract, resulting in significant change orders, and did not competitively bid significant changes to the project.

The original contract for the Town Square project totaled \$5,210,401. City officials indicated they expected changes including additional input from elected officials and citizens. The Board approved 12 change orders totaling \$1,337,031 without bidding the changes. These change orders represent approximately 26 percent of the original contract amount. Change orders totaling approximately \$1 million were for significant items not originally included or planned for in the initial bid. Examples of these items and associated costs include modifications to landscaping and trail connections (\$369,324); modifications to pavilion and structures (\$627,399); and supply and installation of security cameras (\$50,290).

While change orders often occur on development contracts, they are normally used to make adjustments for minor problems that are unknown when construction projects are originally bid. Keeping change orders to a minimum helps ensure the maximum amount of construction costs are subjected to competitive bidding and reduces the amount of administrative time and effort in processing change orders. Change orders are typically not used to make significant changes to existing contracts. If the scope of a project changes substantially, consideration needs to be given to bidding those parts of the project.

### 1.2 Permits

The Planning and Public Works department did not ensure the city's contractor obtained the required county permits for construction of the Mason Trail project prior to starting the project. The City Administrator indicated most streets in the city do not require county permits, so the contractor overlooked obtaining the permits. The city eventually ended the project and repaired the area impacted by the initial work. The unnecessary costs to the city for all the work totaled \$140,313.

Without adequate project oversight, including obtaining required permits, the city cannot ensure efficient and effective use of city resources.



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## Recommendations

The Board of Aldermen:

- 1.1 Ensure project details are finalized before entering into a contract for construction projects to minimize change orders. In addition, the Board should monitor change orders, and give consideration to bidding when substantial project changes are needed.
- 1.2 Obtain all required permits prior to starting construction.

## Auditee's Response

- 1.1 *The city agrees and accepts the recommendation of the State Auditor's Office to ensure project details are finalized before entering into a contract, and this is consistent with an independent study the city commissioned. The city will continue to monitor change orders and bid them where practical, especially for substantial project changes.*

*The city has already begun implementing additional pre-planning and project oversight as a result of the recommendations from the independent study. The Board in office at the time of the Town Square project approached the project's planning with the understanding that enhancements were expected as the project proceeded and that those enhancements would incur additional costs. These enhancements were submitted as change orders with their detailed costs and were approved by the Board (most unanimously). Project updates and budget reports were also routinely provided to the Board during work sessions. It would have been impractical to solicit bids from multiple contractors to complete portions of the Town Square project. However, even though bids were not sought from other contractors, the city directed the contractor to obtain competitive and alternative pricing for components of the change orders as appropriate, which reduced the cost of the change orders.*

- 1.2 *The city agrees with the State Auditor's Office to obtain necessary permits prior to starting construction.*

*The city has already begun implementing additional oversight on projects consistent with the recommendations of an independent study. Restoration work performed by city contractors approved by the Board on the Mason Trail under permits issued by St. Louis County resulted in improved conditions including new concrete sidewalks with improved slope, accessible ramps, drainage, and landscaping. Unfortunately the costs of these improvements were higher than necessary due to the combined actions of elected officials and city staff, some of which was driven by resident feedback.*



## 2. Procurement Procedures and Contracts

The city code specifically excludes the selection of vendors providing professional services from the bidding policies and procedures. In addition, the city has not periodically conducted a competitive selection process for various professional services and did not monitor long-term contracts. City officials indicated they had not considered updating the procurement policy for these items. Our review of a judgmental sample of 63 expenditures incurred during the year ended December 31, 2020, noted the following concerns:

### Professional services

The city did not solicit proposals for professional services, including statutorily required proposals for engineering services. City employees indicated they did not solicit proposals on all professional services because the city code specifically excluded professional services from the purchasing regulations. Four of the expenditures reviewed were for professional services. The city did not solicit proposals for these services, which included purchases for information technology services (\$87,287), engineering services (\$3,050 and \$2,383), and transcription services (\$1,187).

### Long-term contracts

The city did not monitor or evaluate the length of the contract for 5 of the 14 expenditures with contracts more than a year old. Instead, city employees entered into long-term contracts with multiple and/or indefinite renewal periods. City employees indicated city code did not require professional service contracts to be reevaluated periodically. The expenditures included legal services (\$134,353) using a contract from 2007, engineering services (\$3,050) using a contract from 2017, web hosting services (\$5,442) using a contract from 2014, and data processing services (\$500) using a contract from 2015.

### Conclusion

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration. For engineering services, Sections 8.289 and 8.291, RSMo, provide the requirements for obtaining, evaluating, and negotiating for such services. In addition, given the amount spent during long-term contracts, consideration needs to be given to requiring the professional service selection process to be repeated more frequently.

## Recommendation

The Board of Aldermen should update the city code on competitive bidding to include professional services, including compliance with the statutory negotiated contracts process for engineering services. In addition, the Board should solicit competitive bids or proposals for contracts on a periodic basis.





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## Auditee's Response

### *Professional Services*

*City staff in conjunction with the Board will review and appropriately update city code, policies, and procedures relative to professional services, procurement procedures, bidding, and contracts.*

*The city has and will continue to bid professional service contracts when appropriate as well as use other techniques to drive our costs to their lowest levels while maintaining appropriate service levels. For example, city staff conducted an informal analysis of information technology (IT) service providers prior to presenting to the Board for approval a cooperative contract agreement with the City of Chesterfield for IT shared services. Separately, the city's current IT provider was selected and approved by the Board following an extensive request for proposal and selection process. Both processes complied with Chapter 140 of the city code and were approved by the Board.*

*Proposals for engineering services are solicited for large projects in accordance with state law. For smaller projects (such as the \$3,050 and \$2,383 projects cited) the city maintains a database of qualified engineers or utilizes an "on-call" engineering agreement and, depending on the qualifications required, negotiates a scope and fee for services. The city has reduced the frequency of court reporter attendance and/or transcription, unless statutorily required (or required under the city's code), as a cost saving measure.*

### *Long-term contracts*

*The city agrees with the State Auditor's Office that soliciting bids or proposals, although not always required by the city code, is a best practice when appropriate and consistent with the city purchasing policy threshold. We also agree that we will regularly review arrangements that are not competitively bid, although not required by city code.*

*City staff evaluates long-term contracts as part of the annual budget review process and we will begin documenting these evaluations. The largest contract cited (which was for legal services) was reevaluated by staff as recently as April 2021. During this reevaluation we surveyed and documented the legal scope of services and rates for 8 neighboring cities. Following this review, the existing agreement and rates established in 2007 were determined to be in the best interests of the city based on cost, level of service, and institutional knowledge of the firm.*



### 3. Accounting Controls and Procedures

Accounting controls and procedures need improvement. The city collected approximately \$14.2 million from taxes, licenses and permits, and other receipts during the year ended December 31, 2020.

#### 3.1 Segregation of duties

The Board has not adequately segregated accounting duties or ensured documented supervisory or independent reviews over new vendors are performed.

The Assistant Financial Director is responsible to enter new vendors into the accounting system and has the ability to create disbursements. The Finance Director reviews the new vendor records, but does not document this review.

The Finance Director indicated vendor forms for new vendors approved by departments were required starting May 2020. During our review of new vendors created in August and September 2020, vendor forms could not be provided for 2 new vendors. The Finance Director indicated use of the new vendor forms has sometimes been overlooked because this process is new.

Proper segregation of duties, including approval of new vendor forms, is necessary to ensure vendors are appropriate and accounted for properly. If proper segregation of duties cannot be achieved, documented independent or supervisory reviews of detailed accounting records for new vendors are essential.

#### 3.2 Receipting, depositing, and reconciling

The Board needs to improve receipting, depositing, and reconciling procedures. We reviewed these procedures for the various divisions of the city and identified the following concerns.

##### Planning and public works

The Administrative Assistant for the Planning and Public Works department does not always issue receipt slips for money collected, restrictively endorse checks immediately upon receipt, and deposit money daily.

Our review of receipts collected and deposited noted deposits are typically made twice a month. For the month of July 2020, we determined money collected from June 30, 2020, through July 17, 2020, totaling approximately \$69,400, were not deposited until July 20, 2020. In addition, a cash count performed on June 15, 2021, consisting of cash receipts totaling \$445 and checks and money orders totaling \$60,096, identified receipt slips were not issued for 2 checks received, checks on hand had not been restrictively endorsed, and cash and checks on hand were not deposited until June 28, 2021.

The city's cash receipts and collections policy requires payments received to be deposited daily. The Administrative Assistant indicated she tries to ensure receipt slips are issued for all money collected but must have overlooked the



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2 payments without receipt slips. She indicated she deposits the money when time permits and endorses the checks when preparing the deposit.

Finance department

The Finance Director does not account for the numerical sequence of receipt numbers assigned by the accounting software or reconcile the credit card payments received to the deposits on the bank statement. As a result, there is no assurance all money collected is properly receipted, recorded, and deposited.

Conclusion

Failure to implement adequate receipting, depositing, and reconciling procedures increases the risk that loss, theft, or misuse of money could occur and go undetected.

## Recommendations

The Board of Aldermen:

- 3.1 Segregate the accounting duties to the extent possible or implement documented supervisory reviews.
- 3.2 Issue prenumbered receipt slips for all money received, ensure all checks are restrictively endorsed upon receipt, and deposit all payments received daily. In addition, account for the numerical sequence of receipt numbers and ensure credit card payments are reconciled to the credit card transactions and deposits.

## Auditee's Response

- 3.1 *The city agrees and accepts the State Auditor's Office recommendation to create a process to ensure all "new vendor forms" are approved by multiple parties before payments are issued.*

*As identified by the Auditor's report, the "new vendor forms" were initiated in May 2020 as an enhanced internal control. The Finance department has completed and implemented a process to ensure all new vendors are now approved by the appropriate department director, the City Administrator, and the Finance Director prior to payment. In addition, W9 forms are also required of vendors prior to payment to ensure appropriate documentation is in place for the issuance of 1099 forms at year-end. The Finance Director reviews the new vendor records and also reviews the Vendor Audit Report as a part of end of month reconciliation processes to ensure that all new vendor forms are accounted for.*

- 3.2 *The city agrees with the State Auditor's Office regarding receipting, timely deposits, and credit card transactions and will improve these processes.*

*Staff currently issues prenumbered receipt slips through our accounting software. We will add an additional control by reviewing*



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*end of month reports on a line by line basis to verify the numerical sequence of receipt numbers. Through this process we will locate any errors, make corrections to those errors, identify voids and burns, and locate any missing receipt numbers.*

*Responding to the Auditor's report, receipts in the Planning and Public Works department are now being deposited on a timely basis. Checks are also restrictively endorsed once received. Receipts will continue to be issued for each transaction.*

*Finance staff will soon implement a procedure to ensure that all credit card payments are reconciled to the credit card transactions and deposits on a monthly basis.*

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## **4. Code of Ethics and Meeting Minutes**

The city's procedures for complying with the city code and state laws need improvement.

### **4.1 Code of ethics**

The city does not have procedures in place to ensure complaints of code of ethics violations are handled in accordance with the city code.

The City Administrator did not know any investigations were performed by the City Attorney for alleged violations of code during the 2 years ended December 31, 2020. However, the City Attorney provided 2 investigation requests performed during this period. The City Attorney indicated one request was investigated and the other request did not require an investigation. The Board was not aware of the results of either requested investigation.

City code section 120.210 allows any person who believes that a violation of any portion of the code of ethics has occurred to file a complaint with the City Attorney or the Board. In addition, the city code requires the City Attorney to investigate any apparent violation of the code of ethics and advise the Board of his findings and any advisory opinion prepared by the City Attorney shall be made public.

### **4.2 Closed meeting minutes**

The Board does not review and approve minutes of closed meetings prepared by the City Attorney to ensure accuracy of the minutes. During our review of closed minutes held during the year ended December 31, 2020, we noted the City Attorney prepared and signed the minutes; however, they were not reviewed or approved by the Board at the subsequent closed meeting. City officials indicated since closed meetings were not routine, the prior minutes were not read and approved during the meetings.

Section 610.020.7, RSMo, requires minutes of closed meetings be maintained as a record of business conducted and to provide an official record of actions and decisions. Having the meeting minutes signed by the preparer and



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subsequently approved by the Board provides an independent attestation that the minutes are a correct record of the matters discussed and actions taken during the meetings.

## Recommendations

The Board of Aldermen:

- 4.1 Establish procedures to ensure compliance with the city code's requirements for complaints of code of ethics violations.
- 4.2 Ensure meeting minutes are reviewed and approved for all closed meetings.

## Auditee's Response

- 4.1 *The city agrees the city code should be reviewed as it relates to complaints regarding ethics violations to include Board approval prior to an individual being able to engage staff or the City Attorney in a significant use of city resources and expenses. Such review should further consider the option for the Board to refer a complaint to an independent third party for investigation. We agree that all valid complaints should be provided proper visibility to ensure their appropriate handling and disposition.*

*There were no investigative reports issued to the Board because there were no findings to report.*

- 4.2 *The city agrees and accepts the State Auditor's Office recommendation for the Board to review and approve minutes of closed meetings.*

*Although not required by law, closed meeting minutes are now distributed to the full Board for review, comment, and approval prior to being signed and permanently retained by the city.*

## Auditor's Comment

- 4.1 The city code allows for 2 methods for complaints to be filed. A complaint can be filed with the City Attorney or with the Board. These 2 methods provide some checks and balances regarding filed complaints. Our recommendation did not indicate Board approval is needed before an investigation is started, but to follow the requirements of the city code already in place.

## 5. Electronic Communication Policies

The city has not developed records management and retention policies in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission. This guidance recommends government entities have a policy on electronic messaging, including text messages, email, and other third party platforms. City employees indicated their belief that such an additional policy; beyond Chapter 130 of the city's code, was not statutorily required.



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City officials do not always use city email accounts when conducting city business. Some city business communications were transmitted by personal email accounts or by text messages from personal cell phones. As a result, electronic communications may not be retained in accordance with state law.

Section 109.210(5), RSMo, defines a public record as "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business." Section 109.270, RSMo, provides that all records made or received by an official in the course of his/her public duties are public property and are not to be disposed of except as provided by law. Section 109.255, RSMo, provides that the Local Records Board issue directives for the destruction of records. The guidelines for managing electronic communications records can be found on the Secretary of State's website.<sup>1</sup>

To ensure compliance with state law, the Board should develop written policies to address the use of personal email, social media and message accounts, and management and retention of electronic communications.

## Recommendation

The Board of Aldermen develop written records management and retention policies to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division Electronic Communications Guidelines.

## Auditee's Response

*City staff will review existing policies and available guidance from the appropriate state agencies to be sure city policies are consistent with state laws, and make recommendations to the Board for revisions where needed.*

*The city has continually taken steps to fully comply with all record management, retention, and disclosure of communications in compliance with the Missouri Secretary of State. This is partially evidenced by the large amount of information that was available to the State Auditor's Office on the city's website or readily accessible by city staff.*

*As for retention schedules, the city adheres to the record retention schedules promulgated by the State Records Board, pursuant to Section 109.255, RSMo, which grants the authority to determine what local records "shall be retained, copied, preserved, or disposed of." The retention schedules are therefore self-effecting.*

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<sup>1</sup> Missouri Secretary of State Records Services Division, *Electronic Communications Records Guidelines for Missouri Government*, May 14, 2019, is available at <<https://www.sos.mo.gov/CMSImages/LocalRecords/CommunicationsGuidelines.pdf>>, accessed August 31, 2021.



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*Importantly, there is no indication from the State Auditor's Office that documents have not been retained in a manner consistent with Missouri Sunshine Law or our record retention schedules. Again, available guidance will be reviewed, in conjunction with state law and advice of legal counsel, to enhance or create appropriate policies.*

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# City of Town and Country

## Organization and Statistical Information

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The City of Town and Country is located in St. Louis County. The city was incorporated in 1950 and is currently a fourth-class city. The city employed 45 full-time employees and 3 part-time employees on December 31, 2020.

City operations include police and fire protection; snow removal; traffic control; planning and zoning; building inspections; code enforcement; licensing and permits; the construction and maintenance of streets, bridges, and other infrastructure; park operations; and recreational and cultural activities.

### Mayor and Board of Aldermen

The city government consists of a mayor and 8-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 4-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2020, are identified below. The Mayor is paid \$500 per month and Board of Aldermen members \$420 per month. The compensation of these officials is established by ordinance.

Jonathan F. Dalton, Mayor (1)  
Pamela Holman, Alderwoman - Ward 1  
Barbara Ann Hughes, Alderwoman - Ward 1  
Tiffany Frautschi, Alderwoman - Ward 2 (2)  
Fritz Wiesehan, Alderman - Ward 2  
T. Ryan Mortland, Alderman - Ward 3  
Jeff Wittmaier, Alderman - Ward 3  
Jonathan Benigas, Alderman - Ward 4 (3)  
Susan Allen, Alderwoman - Ward 4

(1) Replaced by Charles H. Rehm, Jr., who was elected in April 2021.  
(2) Replaced by Holly Even, who was elected in April 2021.  
(3) Replaced by Jeff Parrotte, who was elected in April 2021.

### Other Principal Officials

The City Administrator is appointed by the Mayor with the approval of the Board of Aldermen. The City Attorney is a contracted position. The City Administrator appoints various individuals to serve as department heads. The city's principal officials at December 31, 2020, are identified below.

Robert Shelton, City Administrator  
Pamela Reitz, Finance Director (1)  
Ashley McNamara, City Clerk  
James Cavins, Police Chief  
Vacant, Director of Public Works (2)  
Anne Nixon, Director of Parks and Recreation  
Steven Garrett, City Attorney

(1) Pamela Reitz resigned in June 2021 and Joan Jadali was appointed in May 2021.  
(2) Michael Zeltmann was appointed in July 2021.





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Organization and Statistical Information

Financial Activity

A summary of the city's financial activity for the year ended December 31, 2020, obtained from the city's audited financial statements follows:

<b>CITY OF TOWN AND COUNTRY, MISSOURI</b>						
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS</b>						
<b>FOR THE YEAR ENDED DECEMBER 31, 2020</b>						
	<b>General</b>	<b>Road</b>	<b>Capital Improvements</b>	<b>Parks And Stormwater</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>						
Taxes	\$ 6,136,245	\$ 790,189	\$ 1,395,784	\$ 1,642,099	\$ -	\$ 9,964,317
Licenses and permits	2,565,850	-	-	-	-	2,565,850
Charges for services and rental income	356,338	-	-	12,963	-	369,301
Fines and forfeitures	316,323	-	-	-	9,792	326,115
Grants and contributions	778,642	35,176	-	26,426	-	840,244
Investment income	34,157	10,947	26,239	35,493	219	107,055
Other	1,945	24,854	-	561	-	27,360
<b>Total Revenues</b>	<b>10,189,500</b>	<b>861,166</b>	<b>1,422,023</b>	<b>1,717,542</b>	<b>10,011</b>	<b>14,200,242</b>
<b>EXPENDITURES:</b>						
Current:						
General government	1,384,956	-	261,407	-	-	1,646,363
Police services	4,310,826	-	79,715	-	7,629	4,398,170
Public works and planning	466,848	509,502	2,603	-	-	978,953
Fire and ambulance services	4,091,846	-	-	-	-	4,091,846
Parks	-	-	-	688,258	-	688,258
Capital outlay	6,798	172,841	566,661	561,338	-	1,307,638
Debt Service						
Principal	-	-	91,805	-	-	91,805
<b>Total Expenditures</b>	<b>10,261,274</b>	<b>682,343</b>	<b>1,002,191</b>	<b>1,249,596</b>	<b>7,629</b>	<b>13,203,033</b>
<b>REVENUES (UNDER) OVER EXPENDITURES</b>	<b>(71,774)</b>	<b>178,823</b>	<b>419,832</b>	<b>467,946</b>	<b>2,382</b>	<b>997,209</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Inception of capital lease	-	-	115,782	-	-	115,782
Sale of capital assets	-	-	15,100	-	-	15,100
Total Other Financing Sources (Uses)	-	-	130,882	-	-	130,882
<b>NET CHANGE IN FUND BALANCES</b>	<b>(71,774)</b>	<b>178,823</b>	<b>550,714</b>	<b>467,946</b>	<b>2,382</b>	<b>1,128,091</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>8,414,743</b>	<b>630,600</b>	<b>1,141,781</b>	<b>1,435,837</b>	<b>26,067</b>	<b>11,649,028</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 8,342,969</b>	<b>\$ 809,423</b>	<b>\$ 1,692,495</b>	<b>\$ 1,903,783</b>	<b>\$ 28,449</b>	<b>\$ 12,777,119</b>