

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

for the

_____ ~~City~~
Honesdale _____ Borough
_____ ~~Township~~

of

_____ County

for the year

1980

DISTRIBUTION AND FILING DATES

Cities:

Department of Community Affairs	March 1
City Council	Stated Meeting During March
Department of Transportation	March 15

Borough and Townships:

Department of Transportation	March 15
Department of Community Affairs	April 1
Clerk of Courts or Prothonotary	April 1
Borough Council, Boards of Township Commissioners or Supervisors	April 1

**DEPARTMENT OF COMMUNITY AFFAIRS
HARRISBURG, PENNSYLVANIA**

SCHEDULE A

SUMMARY OF RECEIPTS AND EXPENDITURES

Sources of Receipt	01. General Fund	02.-05. Special Revenue Funds	06.-08. Public Utility Funds	10.-12. Special Assessment Bond Funds	15.-17. General Obligation Bond Funds
REVENUE RECEIPTS					
TAXES	269,933				
300 Real Estate	10,342				
305 Occupation					
308 Residence (Third Class Cities Only)	40,222				
310 Local Tax Enabling Act Taxes (Act 511 of 1965)					
TOTAL TAX RECEIPTS	320,497				
OTHER REVENUE	10,978				
320 Licenses and Permits	21,549				
330 Fines, Forfeits and Costs	1,174		794		
340 Interest and Rents	17,032				
350 Grants and Gifts	54,396		147,905		
360 Departmental Earnings			10,714		
370.01 Special Assessments and Liens	12,932		10,753		
370.04 Miscellaneous Revenue Receipts					
TOTAL OTHER REVENUE RECEIPTS	118,061		170,166		
TOTAL REVENUE RECEIPTS	438,558		170,166		
NON-REVENUE RECEIPTS	1,100				
370.02 Sale of Property, Supplies and Equipment	2,707				
370.03 Refunds of Prior Years' Expenditures	5,432		34,299		
370.05 Miscellaneous Non-Revenue Receipts					
370.06 Joint Projects					
380 Proceeds from Sale of Bonds	420,000				
385 Proceeds from Temporary Loans	33,000		33,000		
390 Transfers from Other Funds					
TOTAL NON-REVENUE RECEIPTS	462,239		67,299		
100 Cash Balance at Beginning of Year	4,622		18,282		
120 Securities and Investments Held at Beginning of Year	0		0		
TOTAL RECEIPTS, CASH AND INVESTMENTS	905,419		255,747		

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

Sources of Receipt	20-22. Sinking Funds	30-34. Other Funds	35. State Highway Aid Fund	85. Fede Revenue Sharing Fund	Total All Funds
REVENUE RECEIPTS					
TAXES					
Real Estate					269,933
Occupation					10,342
Residence (Third Class Cities Only)					40,222
Local Tax Enabling Act Taxes (Act 511 of 1965)					320,497
TOTAL TAX RECEIPTS					
OTHER REVENUE					
Licenses and Permits					10,978
Fines, Forfeits and Costs					21,549
Interest and Rents	8		149	268	2,393
Grants and Gifts			34,875	65,880	117,787
Departmental Earnings					202,301
Special Assessments and Liens					10,714
Miscellaneous Revenue Receipts					23,685
TOTAL OTHER REVENUE RECEIPTS	8		35,024	66,148	389,407
TOTAL REVENUE RECEIPTS			35,024	66,148	709,904
NON-REVENUE RECEIPTS					
Sale of Property, Supplies and Equipment					1,100
Refunds of Prior Years' Expenditures					2,707
Miscellaneous Non-Revenue Receipts					39,731
Joint Projects					0
Proceeds from Sale of Bonds					0
Proceeds from Temporary Loans					420,000
Transfers from Other Funds	9,813	20,000			95,813
TOTAL NON-REVENUE RECEIPTS	9,813	20,000	0	0	559,351
Cash Balance at Beginning of Year	100	0	22	122	23,148
Securities and Investments Held at Beginning of Year	0	0	0	0	0
TOTAL RECEIPTS, CASH AND INVESTMENTS	9,921	20,000	35,046	66,270	1,292,403

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

Purposes of Expenditure	01. General Funds	02.-05. Special Revenue Funds	06.-08. Public Utility Funds	10.-12. Special Assessment Bond Funds	15.-17. General Obligation Bond Funds
GOVERNMENTAL EXPENDITURES					
400 General Government	34,971				
401 Administration	10,847				
402 Fax Collection	92,572				
Municipal Buildings or Offices					
Protection to Persons and Property					
Police Protection	103,761				
Fire Protection	29,788				
Building Regulations, Planning & Zoning	7,301				
Civil Defense					
417 Health and Sanitation	1,173				
420-427 Water, Electric & Sewer	XXXX	XXXX	137,843	XXXX	XXXX
430-439 Highways	138,453				
440 Library					
450-454 Parks and Recreation	82,236				
460-464 Special Services	11,240				
470-475 Miscellaneous	102,699		5,111		
280 Unpaid Bills of Prior Years					
481-483 Interest	8,410		56,000		
489 Municipal Authority Lease Rental Payments					
TOTAL GOVERNMENTAL EXPENDITURES	623,451		198,954		
NON-GOVERNMENTAL EXPENDITURES					
484-486 Principal Paid on Indebtedness	175,000				
472 Judgments and Losses					
473 Refunds of Prior Years' Receipts	29,813				
488 Transfers to Sinking Funds	33,000		33,000		
490 Transfers to Other Funds					
TOTAL NON-GOVERNMENTAL EXPENDITURES	237,813		33,000		
100 Cash Balance at End of Year	44,155		23,793		
120 Securities and Investments Held at End of Year	0		0		
TOTAL EXPENDITURES, CASH AND INVESTMENTS	905,419		255,747		

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

Purposes of Expenditures	20-22. Sinking Funds	30-34. Other Funds	35. State Highway Aid Fund	85. Federal Revenue Sharing Fund	Total All Funds
GOVERNMENTAL EXPENDITURES					
General Government					34,971
Administration					10,847
Tax Collection					92,572
Municipal Buildings or Offices					
Protection to Persons and Property					
Police Protection				62,869	166,630
Fire Protection					29,788
Building Regulation, Planning & Zoning					7,301
Civil Defense					
Health and Sanitation					1,173
Water, Electric & Sewer Funds Expenditures	XXXX	XXXX	XXXX	XXXX	137,843
Highways			34,897		173,350
Library					
Parks and Recreation					82,236
Special Services					11,240
Miscellaneous					107,810
Unpaid Bills of Prior Years					
Interest	813				9,223
Municipal Authority Lease Rental Payments					56,000
TOTAL GOVERNMENTAL EXPENDITURES	813		34,897	62,869	920,982
NON-GOVERNMENTAL EXPENDITURES					
Principal Paid on Indebtedness	9,000				184,000
Judgments and Losses					
Refunds of Prior Years' Receipts					29,813
Transfers to Sinking Funds					66,000
Transfers to Other Funds					
TOTAL NON-GOVERNMENTAL EXPENDITURES	9,000		0	0	279,813
Cash Balance at End of Year	108	20,000	149	3,401	91,606
Securities and Investments Held at End of Year	0	0	0	0	0
TOTAL EXPENDITURES, CASH AND INVESTMENTS	9,921	20,000	35,046	66,270	1,292,403

SCHEDULE B

DETAILED STATEMENT OF RECEIPTS AND EXPENDITURES

01. GENERAL FUND RECEIPTS

Sources of Receipt		Total
100	Cash Balance, January 1, 1980	4,622
120	Securities and Investments Held (From Schedule E-1)	0
TOTAL CASH AND INVESTMENTS		4,622

REVENUE RECEIPTS

TAXES		
300	REAL ESTATE TAXES	253,232
.01	Real Estate Taxes - current year's levy	12,181
.02	Real Estate Taxes - prior years' levies (from tax collector)	4,520
.03	Real Estate Taxes - delinquent (returned real estate tax from county)	
.04	Interim Real Estate Taxes	
TOTAL REAL ESTATE TAXES		269,933
305	OCCUPATION TAXES (Levied under Municipal Code)	10,342
.01	Occupation Taxes - current year's levy	
.02	Occupation Taxes - prior years' levies	
TOTAL OCCUPATION TAXES		10,342
308	RESIDENCE TAXES (Applicable to Third Class Cities only)	
.01	Residence Taxes - current year's levy	
.02	Residence Taxes - prior years' levies	
TOTAL RESIDENCE TAXES		
310	TAXES LEVIED UNDER THE LOCAL TAX ENABLING ACT (Act 511 of 1965)	13,814
.01	Per Capita Taxes - current year's levy	26,408
.02	Per Capita Taxes - prior years' levies	
.03	Real Estate Transfer Taxes	
.04	Earned Income Taxes - current year's levy	
.05	Earned Income Taxes - prior years' levies	
.06	Mercantile Taxes	
.07	Occupation Taxes - current year's levy	
.08	Occupation Taxes - prior years' levies	
.09	Occupational Privilege Taxes	
.10	Admissions to Amusements Taxes	
.11	Mechanical Devices Taxes	
.12	Business Privilege Taxes	
.13	Trailer or Mobile Home Taxes (not taxed as real estate)	
.14	Other (Specify)	
	1.	
	2.	
	3.	
TOTAL TAXES LEVIED UNDER THE LOCAL TAX ENABLING ACT		40,222
TOTAL TAXES COLLECTED		320,497

01. GENERAL FUND RECEIPTS - Continued

Sources of Receipt		Total
320	LICENSES AND PERMITS	
.01	Beverage licenses (liquor licenses)	2,300
.02	Building permits	7,897
.03	Business and mercantile licenses	
.04	Junk yard licenses	
.05	Plumbing permits	
.06	Street, (include tax on poles) road encroachment permits	
.07	Zoning permits and fees	781
.08	Other (Specify)	
	1.	
	2.	
	3.	
	4.	
	TOTAL LICENSES AND PERMITS	10,978
330	FINES, FORFEITS AND COSTS	
.01	Motor vehicle code violations	7,486
.02	Violations of ordinances, statutes, etc.	14,063
.03	Justices	
.04	Other (Specify)	
	1.	
	2.	
	3.	
	4.	
	5.	
	TOTAL FINES, FORFEITS AND COSTS	21,549
540	INTERESTS AND RENTS	
.01	Earnings from temporary deposits and investments (interest)	949
.02	Rent of buildings, property and equipment (excluding highway)	225
.03	Rent of road machinery, highway facilities and equipment	
	TOTAL INTERESTS AND RENTS	1,174
350	GRANTS AND GIFTS	
.01	Payments in lieu of taxes (include public utility tax payment)	3,004
.02	Grants from Federal and State governments (from Schedule D)	3,686
.03	Grants from Counties	
	1. County Liquid Fuels Tax Grant	10,300
	2. Other County Grant (Specify)	
	3. Other County Grant (Specify)	
.04	Other Grants and Gifts (Specify source and purpose)	
	1. Honesdale Improvement Society	42
	2.	
	3.	
	4.	
	5.	
	TOTAL GRANTS AND GIFTS	17,032
360	DEPARTMENTAL EARNINGS	
.01	Garbage and refuse charges	
.02	Inspection services	
.03	Parking meters	41,900
.04	Paving, curbing and grading assessments (special charges)	
.05	Police services	4,896

01. GENERAL FUND RECEIPTS - Continued

Sources of Receipt		Total
380,385	BORROWED FUNDS	
380	Proceeds from sale of bonds	
385.01	Proceeds from tax anticipation loans	175,000
385.02	Proceeds from five-year loans for capital expenditures (The Local Government Unit Debt Act)	245,000
	TOTAL BORROWED FUNDS	420,000
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)	33,000
	TOTAL NON-REVENUE RECEIPTS	9,239
	TOTAL RECEIPTS AND BALANCES	905,419

01. GENERAL FUND EXPENDITURES

Purposes of Expenditure		Total
GENERAL GOVERNMENT		
400	ADMINISTRATION	
.00	Salaries and wages	26,490
.10	Materials and supplies - general	2,607
.20	General expense	5,638
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expenses	
.60	Minor equipment purchase or replacement	236
.70	Major equipment replacements	
.80	Capital outlay (from Schedule C)	
	TOTAL ADMINISTRATION	34,971
401	TAX COLLECTION	
.00	Salaries and wages (other than commissions)	9,856
.03	Commissions on tax collections	
.10	Materials and supplies (if paid by municipality)	
.20	General expense (other than bond premium)	532
.22	Tax collectors' bond premiums	459
.60	Minor equipment purchase or replacement	
.70	Major equipment replacements	
.80	Capital outlay (from Schedule C)	
	TOTAL TAX COLLECTION	10,847
402	MUNICIPAL BUILDINGS OR OFFICES	
.00	Salaries and wages	6,788
.10	Materials and supplies - general	1,464
.20	General expense	11,664
.30	Communication expense	
.40	Maintenance and repairs	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (from Schedule C)	72,656
	TOTAL MUNICIPAL BUILDINGS OR OFFICES	92,572
	TOTAL GENERAL GOVERNMENT	138,390
PROTECTION TO PERSONS AND PROPERTY		
410-412	POLICE PROTECTION	
.00	Salaries and wages	72,417
.10	Materials and supplies - general	5,629
.20	General expense	4,472
.30	Communication expense	3,515
.40	Maintenance and repairs - general	2,116
.46	Maintenance and repairs - traffic signal system	91
.47	Maintenance and repairs - parking meters	
.50	Vehicle operating expense	8,699

01. GENERAL FUND EXPENDITURES - Continued

Purposes of Expenditure		Total
410-412	POLICE PROTECTION - Continued	
.60	Minor equipment purchase or replacement	6,822
.70	Major equipment replacements - general	
.76	Major equipment replacements - traffic signal system	
.77	Major equipment replacements - parking meters	
.80	Capital outlays (From Schedule C)	
TOTAL POLICE PROTECTION		103,761
413-415	FIRE PROTECTION	
.00	Salaries and wages	2,310
.10	Materials and supplies - general	3,706
.20	General expense	17,513
.30	Communication expense	959
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacements	
.80	Capital outlay (From Schedule C)	
.90	Contributions to volunteer fire companies	5,300
TOTAL FIRE PROTECTION		29,788
416	BUILDING REGULATION, PLANNING AND ZONING	
.00	Salaries and wages	2,000
.10	Materials and supplies	550
.20	General expense	4,751
.60	Minor equipment purchase or replacement	
.70	Major equipment replacements	
.80	Capital outlay (From Schedule C)	
.90	Contribution to planning commission	
.91	Contribution to zoning board	
TOTAL BUILDING REGULATION, PLANNING AND ZONING		7,301
417	CIVIL DEFENSE	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense	
.90	Contributions to civil defense board	
TOTAL CIVIL DEFENSE		
TOTAL PROTECTION TO PERSONS AND PROPERTY		140,850
HEALTH AND SANITATION		
420	GENERAL HEALTH SERVICES (Board of Health)	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense	
.90	Contributions to board of health	
TOTAL GENERAL HEALTH SERVICES		

01. GENERAL FUND EXPENDITURES - Continued

Purposes of Expenditure		Total
421-423	SANITARY SEWERS COLLECTION AND DISPOSAL	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense (other than contracted services)	
.26	Contracted services	
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	TOTAL SANITARY SEWERS COLLECTION AND DISPOSAL	
424	GARBAGE COLLECTION AND DISPOSAL	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense (other than contracted services)	
.26	Contracted services	1,173
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	TOTAL GARBAGE COLLECTION AND DISPOSAL	1,173
425	ASH AND RUBBISH COLLECTION AND DISPOSAL	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense (other than contracted services)	
.26	Contracted services	
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	TOTAL ASH AND RUBBISH COLLECTION AND DISPOSAL	
426	INCINERATOR OR LANDFILL OPERATIONS	
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense (other than contracted services)	
.26	Contracted services	
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	TOTAL INCINERATOR OR LANDFILL OPERATIONS	

01. GENERAL FUND EXPENDITURES - Continued

**SUPPLEMENTAL SCHEDULE
CAPITAL OUTLAY EXPENDITURES IN THE GENERAL FUND
SELECTED HIGHWAY EXPENDITURE ACCOUNTS**

The Federal Highway Administration requires detailed information concerning municipal expenditures for highways. The source of this information is the Annual Audit and Financial Report as prepared by the local auditors and controllers.

A very important part of the information required by FHWA are those expenditures made by municipalities for capital expenditure.

(Capital expenditures being defined as expenditures for capital assets, such as property, plant or equipment which are expected to benefit the municipality during the current and future fiscal years. Replacements of existing capital assets are not considered capital outlays even though the costs may be substantial. For example, the replacement of a road grader, regardless of age or condition, by another grader, whether new or used, IS NOT a capital expenditure. The ADDITION of a road grader, whether new or used at the time of purchase, to the present complement of equipment owned by the municipality would be a capital expenditure.)

The Treasurer Account Book (Penn DOT Form No. MS-903) supplied to second class townships does not provide a breakdown of expenditures by cost object for certain highway accounts. In order to satisfy the information requirements of FHWA, it is necessary for the local auditors or controller to: one, where possible, to identify by activity capital expenditures reported in account code 430.80 and to enter these amounts in Table I which follows and; two, to extract any capital expenditures from General Fund accounts numbered 431 through 436 and enter them in Table II which also follows.

TABLE I
(Capital Expenditures from General Fund Account 430.80)

Activity	Capital Outlay Expenditures
CLEANING OF STREETS AND GUTTERS	
SNOW AND ICE REMOVAL (Including snow fence)	
ROAD AND STREET SIGNS AND MARKINGS	
STREET LIGHTING	
SIDEWALKS AND CROSSWALKS	
STORM SEWERS AND DRAINS (Surface drainage)	

TABLE II
(Capital Expenditures from General Fund Accounts 431-436)

Purposes of Expenditure	Capital Outlay Expenditures
431 CLEANING OF STREETS AND GUTTERS	
432 SNOW AND ICE REMOVAL (Including snow fence)	
433 ROAD AND STREET SIGNS AND MARKINGS	
434 STREET LIGHTING	
435 SIDEWALKS AND CROSSWALKS	
436 STORM SEWERS AND DRAINS (Surface drainage)	

LIBRARY

440 LIBRARY		
.00 Salaries and wages		
.10 Materials and supplies		
.20 General expense		
.30 Communication expense		
.40 Maintenance and repairs		
.50 Vehicle operating expense (bookmobiles)		
.60 Minor equipment purchases or replacement		
.80 Capital outlay (From Schedule C)		
.90 Contributions to community libraries		
TOTAL LIBRARY		

VERY IMPORTANT

The following page (page 17b) contains important information concerning the reporting of the payment of interest and principal paid on indebtedness. Please do not fail to read this information.

Even though your municipality may not have any outstanding indebtedness there are other items on page 18 of this report which require completion. Be sure to complete these items on page 18 which apply to your municipality.

To the Auditors or Controller

The Local Government Unit Debt Act, as amended by Act 52 of 1978, requires the creation of a sinking fund for current debt service for most types of borrowing. Excluded from this requirement are obligations issued in anticipation of taxes and small borrowing for capital expenditure under Section 409 of the Act. The creation of sinking funds for these types of borrowing incurred after the effective date of Act 52 is optional on the part of the local government unit incurring such obligation. Sinking funds are required for obligations of this type incurred prior to the effective date of Act 52.

Payments of interest and principal paid on indebtedness for obligations issued in anticipation of taxes and small borrowing for capital expenditures for which no sinking funds have been established should be reported on the lower portion of this page. Where, for any reason, the municipality has not created sinking funds for bonded debt or notes, payments of interest and principal should also be reported on the lower portion of this page.

Where the municipality has created sinking funds for any type of borrowing, payments of interest and principal paid on indebtedness are reported in the Sinking Fund portion of this report found on pages 34 and 35 of this report.

The auditors should make the determination whether or not a sinking fund is required for any type of obligation issued. Where it appears that a sinking fund should have been established but is not in existence, the auditors should so advise the responsible officials of the municipality.

Please be sure to complete those items on page 18 of this report which apply to your municipality.

INTEREST-
(Paid directly from General Fund)

481	INTEREST ON TAX ANTICIPATION LOANS	7,679	
482	INTEREST ON LOANS FOR CAPITAL EXPENDITURES (The Local Government Unit Debt Act)	731	
483	INTEREST ON BONDED DEBT OR NOTES		
	TOTAL INTEREST		8,410

NOTE: Total shown in last column MUST be added to and included in "TOTAL GOVERNMENTAL EXPENDITURES" Total on page 18.

PRINCIPAL PAID ON INDEBTEDNESS
(Paid directly from General Fund)

484	TAX ANTICIPATION LOANS REPAID	175,000	
485	LOANS FOR CAPITAL EXPENDITURES REPAID (The Local Government Unit Debt Act)		
486	BONDS OR NOTES REPAID		
	TOTAL PRINCIPAL PAID ON INDEBTEDNESS		175,000

NOTE: Total shown in last column MUST be added and included in "TOTAL NON-GOVERNMENTAL EXPENDITURES" Total on page 18.

01. GENERAL FUND EXPENDITURES - Continued

Purposes of Expenditure		Total
UNPAID BILLS OF PRIOR YEARS (If not distributed to functions)		
280	UNPAID BILLS OF PRIOR YEARS	
	1.	
	2.	
	3.	
	4.	
	5.	
	TOTAL UNPAID BILLS OF PRIOR YEARS	

INTEREST

Where the municipality has exercised the option of NOT creating a sinking fund for tax anticipation notes or small borrowing for capital expenditures, payments of interest for these types of borrowing are reported on page 17b of this report. Where the municipality has created sinking funds as provided by the Local Government Unit Debt Act, payments of interest on indebtedness are reported in the Sinking Fund found on pages 34 and 35 of this report.

489	AUTHORITY RENTALS (Payments to municipal authority)	
	TOTAL GOVERNMENTAL EXPENDITURES (Sum of expenditures detailed on pages 11-17 and top of page 18)	798,451

NON-GOVERNMENTAL EXPENDITURES

PRINCIPAL PAID ON INDEBTEDNESS

Where the municipality has exercised the option of NOT creating a sinking fund for tax anticipation notes or small borrowing for capital expenditures, payments of principal to reduce indebtedness for these types of borrowing are reported on page 17b of this report. Where the municipality has created sinking funds as provided by the Local Government Unit Debt Act, payments of principal to reduce indebtedness are reported in the Sinking Fund found on pages 34 and 35 of this report.

MISCELLANEOUS NON-GOVERNMENTAL EXPENDITURES

472	JUDGMENTS AND LOSSES	
473	REFUNDS OF PRIOR YEARS' RECEIPTS	
488	TRANSFERS TO SINKING FUNDS (From Schedule E-2)	29,813
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)	33,000
	TOTAL MISCELLANEOUS NON-GOVERNMENTAL EXPENDITURES	62,813
	TOTAL NON-GOVERNMENTAL EXPENDITURES	62,813
	TOTAL EXPENDITURES (Sum of total governmental expenditures and total non-governmental expenditures)	861,264
100	Cash Balance, December 31, 1980	44,155
120	Securities and Investments Held (From Schedule E-1)	
	TOTAL CASH AND INVESTMENTS	44,155
	TOTAL EXPENDITURES AND BALANCES	905,419

02.-05. SPECIAL REVENUE FUNDS

	Receipts and Expenditures	02. Special Tax for Street Lighting	03. Special Tax for Fire Protection
100	Cash Balance, January . . . 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		

RECEIPTS

300	REAL ESTATE TAXES		
.01	Current year's levy		
.02	Prior years' levies (from tax collector)		
.03	Delinquent (returned from county)		
.04	Interim		
	TOTAL REAL ESTATE TAXES		
340.01	TOTAL INTEREST EARNINGS		
370.04	MISCELLANEOUS		
	1.		
	2.		
	3.		
	4.		
	5.		
	TOTAL MISCELLANEOUS REVENUE RECEIPTS		
370.05	MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)		
	1.		
	2.		
	3.		
	TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS		
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)		
	TOTAL RECEIPTS AND BALANCES		

EXPENDITURES

413.14	HYDRANT RENTALS AND WATER SERVICE	XXXXXXXX	
434	STREET LIGHTING		XXXXXXXX
	OTHER EXPENDITURES (Specify Account Number and Description)		
	1.		
	2.		
	3.		
	CAPITAL OUTLAY (From Schedule C)		
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	TOTAL EXPENDITURES		
100	Cash Balance, December . . . 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		
	TOTAL EXPENDITURES AND BALANCES		

06. WATER FUND RECEIPTS

		Sources of Receipt	Total
100		Cash Balance, January , 19	
120		Securities and Investments Held (Enter here and on Schedule E-1)	
		TOTAL CASH AND INVESTMENTS	

REVENUE RECEIPTS

340		INTERESTS AND RENTS	
.01		Earnings from temporary deposits and investments (Interest)	
.02		Rent of buildings, property and equipment	
		TOTAL INTERESTS AND RENTS	
360.13		WATER RENTS	
.01		Current year's billings	
.02		Prior years' billings	
		TOTAL WATER RENTS	
370.01		SPECIAL ASSESSMENTS OR LIENS	
370.04		MISCELLANEOUS REVENUE RECEIPTS (Specify)	
		1.	
		2.	
		3.	
		4.	
		5.	
		TOTAL MISCELLANEOUS REVENUE RECEIPTS	
		TOTAL REVENUE RECEIPTS	

NON-REVENUE RECEIPTS

370.02		SALE OF PROPERTY, SUPPLIES AND EQUIPMENT	
370.03		REFUNDS OF PRIOR YEARS' EXPENDITURES	
370.05		MISCELLANEOUS NON-REVENUE RECEIPTS	
		1.	
		2.	
		3.	
		TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS	
390		TRANSFERS FROM OTHER FUNDS (From Schedule E-2)	
		TOTAL NON-REVENUE RECEIPTS	
		TOTAL RECEIPTS AND BALANCES	

08. SEWER FUND RECEIPTS

Sources of Receipt		Total
100	Cash Balance, January 1, 19 80	18,282
120	Securities and Investments Held (Enter here and on Schedule E-1)	
TOTAL CASH AND INVESTMENTS		18,282
REVENUE RECEIPTS		
340	INTERESTS AND RENTS	
.01	Earnings from temporary deposits and investments	794
.02	Rent of buildings, property and equipment	
TOTAL INTERESTS AND RENTS		794
360.13	SEWER RENTS	
.01	Current year's billings	139,191
.02	Prior years' billings	8,714
TOTAL SEWER RENTS		147,905
370.01	SPECIAL ASSESSMENTS AND LIENS	10,714
370.04	MISCELLANEOUS REVENUE RECEIPTS (Specify)	
	1. State of Pennsylvania Grant	10,753
	2.	
	3.	
	4.	
	5.	
TOTAL MISCELLANEOUS REVENUE RECEIPTS		10,753
TOTAL REVENUE RECEIPTS		170,166
NON-REVENUE RECEIPTS		
370.02	SALE OF PROPERTY, SUPPLIES AND EQUIPMENT	
370.03	REFUNDS OF PRIOR YEARS' EXPENDITURES	
370.05	MISCELLANEOUS NON-REVENUE RECEIPTS	
	1. State of Pennsylvania Grant	14,299
	2. Municipal Authority Maint. Fund	20,000
	3.	
TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS		34,299
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)	33,000
TOTAL NON-REVENUE RECEIPTS		67,299
TOTAL RECEIPTS AND BALANCES		255,747

08. SEWER FUND EXPENDITURES

Purposes of Expenditure		Total
GOVERNMENTAL EXPENDITURES		
421	SANITARY SEWERS (Collection system)	
.00	Salaries and wages	16,080
.10	Materials and supplies	7,944
.20	General expense	2,453
.40	Maintenance and repairs	2,373
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	TOTAL SANITARY SEWERS (Collection system)	28,850
422	SEWAGE DISPOSAL	
.00	Salaries and wages	21,748
.10	Materials and supplies	10,199
.20	General expense	8,080
.40	Maintenance and repairs	1,463
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	32,738
	TOTAL SEWAGE DISPOSAL	74,228
423	ADMINISTRATION	
.00	Salaries and wages	16,106
.10	Materials and supplies	919
.20	General expense	8,041
.30	Communication expense	250
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	9,449
	TOTAL ADMINISTRATION	34,765
471	INSURANCE	
.00	Fire	
.01	Compensation	
.02	Casualty	
.03	Other (Specify)	
1.	Liability Insurance	5,111
2.		
3.		
	TOTAL INSURANCE	5,111
483	INTEREST ON BONDED DEBT	56,000
489	AUTHORITY RENTALS (Payments to sewer authority)	198,954
	TOTAL GOVERNMENTAL EXPENDITURES	

08. SEWER FUND EXPENDITURES - Continued

Purposes of Expenditure		Total
NON-GOVERNMENTAL EXPENDITURES		
472	JUDGMENTS AND LOSSES	
473	REFUNDS OF PRIOR YEARS' RECEIPTS	
486	PRINCIPAL PAID ON BONDED DEBT	
488	TRANSFERS TO SINKING FUNDS (From Schedule E-2)	
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)	33,000
	TOTAL NON-GOVERNMENTAL EXPENDITURES	33,000
	TOTAL EXPENDITURES	231,954
100	Cash Balance, December 31, 19 80	23,793
120	Securities and Investments Held (Enter here and on Schedule E-1)	
	TOTAL CASH AND INVESTMENTS	23,793
	TOTAL EXPENDITURES AND BALANCES	255,747

10.-12. SPECIAL ASSESSMENT BOND FUNDS

	Receipts and Expenditures	10. Series of	11. Series of
100	Cash Balance, January . . . 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		

RECEIPTS

340.01	TOTAL INTEREST EARNINGS		
360.04	PAVING, CURBING AND GRADING ASSESSMENTS		
370.01	SPECIAL ASSESSMENTS AND LIENS		
370.04	MISCELLANEOUS REVENUE RECEIPTS (Specify)		
	1.		
	2.		
	3.		
	4.		
	TOTAL MISCELLANEOUS REVENUE RECEIPTS		
370.05	MISCELLANEOUS NON-REVENUE RECEIPTS		
	1.		
	2.		
	3.		
	TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS		
380	PROCEEDS FROM SALE OF BONDS		
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)		
	TOTAL RECEIPTS AND BALANCES		

EXPENDITURES

400	EXPENDITURES (Specify Account Number and Description)		
483	INTEREST ON BONDED DEBT		
486	PRINCIPAL PAID ON BONDED DEBT		
488	TRANSFERS TO SINKING FUNDS (From Schedule E-2)		
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	TOTAL EXPENDITURES		
100	Cash Balance, December . . . 19		
120	Securities and Investment Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		
	TOTAL EXPENDITURES AND BALANCES		

10-12. SPECIAL ASSESSMENT BOND FUNDS - Continued

	Receipts and Expenditures	12. Series of	Total All Funds
100	Cash Balance, January . 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		

RECEIPTS

340.01	TOTAL INTEREST EARNINGS		
360.04	PAVING, CURBING AND GRADING ASSESSMENTS (Highway)		
370.01	SPECIAL ASSESSMENTS AND LIENS		
370.04	MISCELLANEOUS REVENUE RECEIPTS (Specify)		
	1.		
	2.		
	3.		
	4.		
	TOTAL MISCELLANEOUS REVENUE RECEIPTS		
370.05	MISCELLANEOUS NON-REVENUE RECEIPTS		
	1.		
	2.		
	3.		
	TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS		
380	PROCEEDS FROM SALE OF BONDS		
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)		
	TOTAL RECEIPTS AND BALANCES		

EXPENDITURES

400	EXPENDITURES (Specify Account Number and Description)		
483	INTEREST ON BONDED DEBT		
486	PRINCIPAL PAID ON BONDED DEBT		
488	TRANSFERS TO SINKING FUNDS (From Schedule E-2)		
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	TOTAL EXPENDITURES		
100	Cash Balance, December . 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		
	TOTAL EXPENDITURES AND BALANCES		

15.-17. GENERAL OBLIGATION BOND FUNDS

	Receipts and Expenditures	15. Series of	16. Series of
100	Cash Balance, January , 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		

RECEIPTS

340.01	TOTAL INTEREST EARNINGS		
350	GRANTS AND GIFTS		
.02	Grants from federal and state governments		
.03	Grants from counties		
.04	Other grants and gifts		
	TOTAL GRANTS AND GIFTS		
370.04	MISCELLANEOUS REVENUE RECEIPTS (Specify)		
	1.		
	2.		
	3.		
	TOTAL MISCELLANEOUS REVENUE RECEIPTS		
370.05	MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)		
	1.		
	2.		
	3.		
	TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS		
380	PROCEEDS FROM SALE OF BONDS		
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)		
	TOTAL RECEIPTS AND BALANCES		

EXPENDITURES

400	EXPENDITURES (Specify Account Number and Description)		
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	TOTAL EXPENDITURES		
100	Cash Balance, December , 19		
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		
	TOTAL EXPENDITURES AND BALANCES		

20.-22. SINKING FUNDS - Continued

	Receipts and Expenditures	22. Fund	Total All Funds
100	Cash Balance, January 1, 1980		100
120	Securities and Investments Held (From Schedule E-1)		
	TOTAL CASH AND INVESTMENTS		100

RECEIPTS

300	REAL ESTATE TAXES		
.01	Current year's levy		
.02	Prior years' levies (from tax collector)		
.03	Delinquent (returned from county)		
.04	Interim		
	TOTAL REAL ESTATE TAXES		
340.01	TOTAL INTEREST EARNINGS		8
390	TRANSFERS FROM OTHER FUNDS (From Schedule E-2)		9,813
	TOTAL RECEIPTS AND BALANCES		9,921

EXPENDITURES

481	INTEREST PAID ON TAX ANTICIPATION LOANS		
482	INTEREST PAID ON LOANS FOR CAPITAL EXPENDITURE (Sec. 409 of Act 52)		813
483	INTEREST PAID ON BONDED DEBT		
484	PRINCIPAL PAID ON TAX ANTICIPATION LOANS		
485	PRINCIPAL PAID ON LOANS FOR CAPITAL EXPENDITURE (Sec. 409 of Act 52)		9,000
486	PRINCIPAL PAID ON BONDED DEBT		
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	TOTAL EXPENDITURES		9,813
100	Cash Balance, December 31, 1980		9,108
120	Securities and Investments Held (From Schedule E-1)		0
	TOTAL CASH AND INVESTMENTS		108
	TOTAL EXPENDITURES AND BALANCES		9,921

AGENCY AND TRUST FUNDS

Receipts and Expenditures	50. Firemen's Relief Fund	60. Police Pension Fund	Doherty Coal Fund
Cash Balance, January 1, 1980			121
Securities and Investments Held (From Schedule E-1)			
TOTAL CASH AND INVESTMENTS			121

RECEIPTS

340.01	EARNINGS FROM TEMPORARY DEPOSITS & INVESTMENTS			XXXXXX
350.02	FOREIGN FIRE INSURANCE TAX			XXXXXX
350.02	FOREIGN CASUALTY INSURANCE TAX	XXXXXX		
370.04	MISCELLANEOUS			
370.06	CONTRIBUTIONS FROM GENERAL FUND			
370.07	CONTRIBUTIONS FROM FIREMEN		XXXXXX	XXXXXX
370.07	CONTRIBUTIONS FROM POLICE EMPLOYEES	XXXXXX		XXXXXX
	OTHER RECEIPTS (Specify Account Number & Description)			
	1. Cash Dividends - Stock			354
	2.			
	3.			
390	TRANSFERS FROM OTHER FUNDS			
	TOTAL RECEIPTS AND BALANCES			475

EXPENDITURES

413.90	CONTRIBUTIONS TO FIREMAN'S RELIEF ASSOCIATION		XXXXXX	XXXXXX
470.02	HEALTH AND ACCIDENT INSURANCE	XXXXXX		
470.04	GROUP LIFE INSURANCE	XXXXXX		
470.05	RETIREMENT FUND CONTRIBUTIONS (Payments to Trustee's Plan)	XXXXXX		
470.07	ANNUITY PREMIUMS PAID	XXXXXX		
470.08	DIRECT PENSION PAYMENTS (uninsured pensions)	XXXXXX		
	OTHER EXPENDITURES (Specify Account Number and Description)			
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)			
	TOTAL EXPENDITURES			475
100	Cash Balance, December 31, 1980			
120	Securities and Investments Held (From Schedule E-1)			
	TOTAL CASH AND INVESTMENTS			475
	TOTAL EXPENDITURES AND BALANCES			475

AGENCY AND TRUST FUNDS - Continued

Receipts and Expenditures	Shine	Merchants	Total All Funds
	Downtown Improvement Fund	Park & Shop Fund	
100 Cash Balance, January 1, 1980	- 0 -	2	123
120 Securities and Investments Held (From Schedule E-1)			
TOTAL CASH AND INVESTMENTS	- 0 -	2	123

RECEIPTS

340.01 EARNINGS FROM TEMPORARY DEPOSITS & INVESTMENTS		1	1
350.02 FOREIGN FIRE INSURANCE TAX	XXXXXX	XXXXXX	XXXXXX
350.02 FOREIGN CASUALTY INSURANCE TAX	XXXXXX	XXXXXX	XXXXXX
370.04 MISCELLANEOUS			
370.06 CONTRIBUTIONS FROM GENERAL FUND	1,500		
370.07 CONTRIBUTIONS FROM FIREMEN	XXXXXX	XXXXXX	XXXXXX
370.07 CONTRIBUTIONS FROM POLICE EMPLOYEES	XXXXXX	XXXXXX	XXXXXX
OTHER RECEIPTS (Specify Account Number & Description)			
1.			354
2. General Contributions		1,845	1,845
3. PA Council on Arts - Grant	2,000		2,000
390 TRANSFERS FROM OTHER FUNDS			
TOTAL RECEIPTS AND BALANCES	3,500	1,848	5,823

EXPENDITURES

413.90 CONTRIBUTIONS TO FIREMEN'S RELIEF ASSOCIATION	XXXXXX	XXXXXX	XXXXXX
470.02 HEALTH AND ACCIDENT INSURANCE			
470.04 GROUP LIFE INSURANCE			
470.05 RETIREMENT FUND CONTRIBUTIONS (Payments to trustee plan)			
470.07 ANNUITY PREMIUMS PAID			
470.08 DIRECT PENSION PAYMENTS (Uninsured pensions)			
OTHER EXPENDITURES (Specify Account Number and Description)			
Architect Fees	2,700		2,700
Land Option Expense	300		300
Payment on Loan		1,848	1,848
490 TRANSFERS TO OTHER FUNDS (From Schedule E-2)			
TOTAL EXPENDITURES	3,000	1,848	4,848
100 Cash Balance, December 31, 1980	500	- 0 -	975
120 Securities and Investments Held (From Schedule E-1)			
TOTAL CASH AND INVESTMENTS	500	- 0 -	975
TOTAL EXPENDITURES AND BALANCES	3,500	1,848	5,823

SCHEDULE E-2

INTERFUND TRANSFERS – GOVERNMENTAL FUNDS

	Transfers Into	Transfers Out
01. General Fund (to Sinking Funds)	29,813	29,813
01. General Fund (to Other Funds)	33,000	33,000
02. Special Revenue Funds - Light Tax		
03. Special Revenue Funds - Water Tax		
04. Special Revenue Funds - (as required)		
05. Special Revenue Funds - (as required)		
06. Utility Fund - Water Fund		
07. Utility Fund - Electric Fund		
08. Utility Fund - Sewer Fund	33,000	33,000
09. Utility Fund - (as required)		
10. Special Assessment Bond Fund-Series of		
11. Special Assessment Bond Fund-Series of		
12. Special Assessment Bond Fund-Series of		
15. General Obligation Bond Fund-Series of		
16. General Obligation Bond Fund-Series of		
17. General Obligation Bond Fund-Series of		
20. Sinking Fund-Series of		
21. Sinking Fund-Series of		
22. Sinking Fund-Series of		
30. Capital Reserve Fund		
31. Other Funds (Specify)		
32. Other Funds (Specify)		
33. Other Funds (Specify)		
34. Other Funds (Specify)		
35. State Highway Aid Fund		
50. Fireman's Relief Fund		
60. Police Pension Fund		
85. Federal Revenue Sharing Fund		
TOTAL	95,813	95,813
	(Must equal Transfers Out)	(Must equal Transfers Into)

SCHEDULE F TAX STATEMENT

I. ASSESSED VALUATION

A. Real Estate Taxable (see below)	\$ 11,761,370
B. Occupations	\$ 526,150
C. Total taxable valuation	\$ 12,287,520
D. Value of Real Estate Exempt from Taxation	\$ 3,945,710
E. Rate of Assessment (per cent of true value)	32.11%

II. TAX RATE

A. General Purposes	25 1/2 mills
B. Debt Purposes	_____ mills
C. All Other Purposes	_____ mills
D. Total tax rate	25 1/2 mills

III. CURRENT TAX LEVY

A. On Real Estate	\$ 25 1/2
B. On Occupations	\$ 25
C. Total levy	\$ 50 1/2

IV. TAXES COLLECTED AND OUTSTANDING

	Real Estate	Occupations	Total
A. TOTAL TAXES COLLECTED DURING 19 80			
a. Discount collections	\$ 219,717	\$ 8,650	
b. Face collections	\$ 24,127	\$ 1,135	
c. Penalty collections (including penalties and interest)	\$ 9,388	\$ 557	
d. Prior years not returned or liened	\$ _____	\$ _____	\$ _____
e. Returned and liened	\$ 16,701	\$ _____	\$ 10,342

(Note: Totals should agree with entries on Page 7)

B. TOTAL TAXES OUTSTANDING AT END OF 19 80

a. Delinquent	\$ 19,198	\$ 1,622	
b. Prior years - not returned and liened	\$ _____	\$ _____	\$ _____
c. Returned and liened	\$ 19,198	\$ _____	\$ 1,622

V. REAL ESTATE - ASSESSED VALUATIONS

A. Real Estate - Taxable		B. Real Estate - Nontaxable	
Residential	7,600,800	Government - Federal	50,370
Industrial	1,253,880	State	280,700
Commercial	2,850,650	Municipal & County	566,390
Mineral	_____	School	1,930,930
Agricultural	56,040	Authority	8,640
Other	_____	Non Government - Churches	667,460
		Inst. of Learning	56,380
		Public Utilities	384,840
		Other	3,945,710
TOTAL Taxable	11,761,370	TOTAL Nontaxable	3,945,710

**SCHEDULE G
DEBT STATEMENT**

DETAILED STATEMENT OF INDEBTEDNESS

Purpose (List Each Issue or Loan; Omit Cents)	Fund	Year of Issue	Original Amount of Issue	Outstanding January 1, 1980	Principal Paid During Year	Outstanding December 31, 1980
GENERAL OBLIGATION BONDS OR NOTES						
Electoral						
1.						
2.						
3.						
4.						
5.						
Non-electoral						
1.						
2.						
3.						
4.						
5.						
6.						
7.						
TOTAL						
FIVE-YEAR LOANS FOR CAPITAL EXPENDITURES (Section 409)						
1. Recreation One Year Note			45,000	- 0 -	- 0 -	45,000
2. Five Year Capital Improvement Note			200,000	- 0 -	- 0 -	200,000
3. Land Acquisition Note			45,000	18,000	9,000	9,000
TOTAL						
OTHER DEBT						
Bond Anticipation Notes (Sec. 408)						
Tax Anticipation Notes (Sec. 501)						
TOTAL						
LEASE RENTAL MUNICIPAL AUTHORITY DEBT (Municipality's Share of Principal)						
1.						
2.						
3.						
TOTAL			290,000	18,000	9,000	254,000
TOTAL DEBT						

NOTE: Sections 408, 409, 501 refer to the Local Government Unit Debt Act as amended by Act 52 of 1978. If additional space is needed, please attach names using the same format.

CALCULATION OF NON-ELECTORAL BORROWING BASE

	1978	1979	1980
Total Revenues Received (from all sources)	\$ <u>615,889</u>	\$ <u>645,734</u>	\$ <u>709,904</u>
Deduct:			
State & Federal subsidies and reimbursements related to a particular project financed by debt	\$ _____	\$ _____	\$ _____
Revenues, receipts, assessments, etc., pledged for self-liquidating debt	_____	_____	_____
Interest on sinking funds	_____	_____	_____ 8
Grants & Gifts-in-aid	<u>114,368</u>	<u>89,565</u>	<u>117,787</u>
Non-recurring receipts	_____	_____	<u>9,239</u>
Total Revenues adjusted	\$ <u>501,521</u>	\$ <u>556,169</u>	\$ <u>582,870</u>
 Total Revenues Adjusted, Three Years Ended December 31, 19 <u>80</u>			\$ <u>1,640,560</u>
 Borrowing Base = Total Revenues Adjusted ÷ 3			\$ <u>546,853</u>

INSTRUCTIONS

The annual audit and financial report form was revised by the forms committee of the cities, boroughs, townships of the first class and the second class as a result of meetings held in 1971 and 1972. This form and the account coding is uniform for all classes of municipality in Pennsylvania. The account coding is designed for use in manual or machine accounting systems.

The form includes a number of schedules. These are:

- Schedule A - Summary of Receipts and Expenditures
- Schedule B - Detailed Statement of Receipts and Expenditures by Funds
- Schedule C - Detailed Statement of Capital Outlays
- Schedule D - Statement of Grants and Revenue Sharing - Federal and State
- Schedule E-1 - Statement of Changes in Securities and Investments
- Schedule E-2 - Statement of Transfers between Funds
- Schedule F - Tax Statement
- Schedule G - Debt Statement

The financial transactions of each fund are set forth separately in Schedules B through E. These are then consolidated into one summary statement in Schedule A. It is necessary, therefore, to fill out Schedules B through E first and to make up Schedule A from the totals shown in those Schedules.

Detailed capital outlays are shown in Schedule C. The totals from this Schedule are transferred to the respective accounts in the several funds contained in Schedule B. Schedule C provides a detailed breakdown for the various factors involved in capital outlays.

Schedule D shows a detailed breakdown of grants and revenue sharing of the Federal and State governments. Totals are transferred from this statement to account 350.02 of the respective funds in Schedule B.

Changes in securities and investments held by the municipality are shown in Schedule E-1.

Schedule E-2 shows a summary of transfers between the various funds contained in Schedule B. Transfers recorded in Schedule E-2 must similarly be recorded in Schedule B.

Schedule F is the statement of real estate, occupation tax and assessed valuations.

Schedule G is the Debt Statement.

GENERAL FUND RECEIPTS

The General Fund, Code 01, should include all the operating services of the municipality EXCEPT the public utility services. In some cases where a separate tax is levied for separate services, such as parks or libraries, this money is kept in a separate fund. This form provides for reporting any such additional fund now maintained. To avoid unnecessary duplication of accounting procedure, all operating funds, except public utility funds, should be incorporated into the General Fund wherever possible.

REVENUE RECEIPTS. A revenue receipt is one which increases assets without increasing debt liabilities or which decreases debt liabilities without decreasing assets.

300-310. **TAXES.** Include all taxes levied by the municipality including penalties and interest on delinquent taxes. DO NOT include taxes collected for other taxing jurisdictions and taxes levied and collected by other governments such as Federal and State even though such taxes may be distributed to the municipality.

320. **LICENSES AND PERMITS.** Include payments by any individual or agency for any privilege or grant of authority.

330. **FINES, FORFEITS AND COSTS.** Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for the neglect of official duty. Forfeits include revenue derived from confiscating deposits held as performance guarantees. Costs include revenue derived from costs of prosecution.

340. **INTEREST AND RENTS.** Interest earnings include earnings from temporary interest-bearing deposits or investments and the excess from the sale of temporary investments over the purchase price thereof. Rents include revenue derived from the rental received for use of municipally owned property or equipment.

350. **GRANTS AND GIFTS.** Include revenues received from other governments in the form of grants, shared revenues or payments in lieu of taxes. Also included are contributions and donations from private sources.

360. **DEPARTMENTAL EARNINGS.** Include payments by any individual or agency made in return for specific services performed by any municipal official or employee. Where special assessments or charges are made against a particular piece of property for repairing a pavement or other service performed by a department or bureau, these amounts should be entered as an earning of the department or bureau performing the service. Enter here, also, any special assessments collected for the operation of a sewer system or other township service. See Item 370 for collections received to pay for construction of sewers or to redeem special assessment bonds.

370.01. **SPECIAL ASSESSMENTS.** Special assessments collected to pay for the construction of a sewer system or other benefits, or to redeem bonds floated for such purpose, should be entered here, provided the cost of the construction or the repayment of the bonds has been charged to the General Fund. Where separate funds are maintained for special assessment projects, these

NON-GOVERNMENTAL EXPENDITURES. Non-governmental expenditures are those which are not rendered in payment for operation and maintenance, capital outlay or interest.

472. **JUDGMENTS AND LOSSES.** Expenditures in settlement of claims against the municipality for injury to persons and property which are not covered by insurance.

473. **REFUNDS OF PRIOR YEARS' RECEIPTS.** Include expenditures of the General Fund for refund in the current year of taxes, fees, assessments, etc., received in a prior year.

488-490. **TRANSFERS TO OTHER FUNDS.** Include cash transferred from the General Fund to other funds. Cash transferred to sinking funds is entered in account 488 and cash transferred to other funds is entered in account 490. Such transfers of cash must also show as receipts in the respective fund, account 390.

100. **CASH BALANCE AT END OF YEAR.** This should be either the gross or net balance, depending on the method of accounting. Where accounts are kept and reported on the accrual basis, the balance reported should be the net balance after all encumbrances, outstanding warrants, or orders have been deducted. Where accounts are kept on a cash basis, this should be the actual cash in bank, less outstanding checks, if these have been recorded as expenditures.

TOTAL EXPENDITURES, TRANSFERS AND BALANCE. This amount should equal Total Receipts and Balances after the necessary adjustments have been made in the balance to allow for accrued expenditures. (see Item 100).

SPECIAL REVENUE FUNDS

Enter here all receipts and expenditures for special funds covering taxes levied for street lighting, water for fire hydrants and other special tax purposes. Pages similar to this may be inserted in the report to cover additional funds.

WATER FUND

The Water Fund covers the operation of the water supply system where this is owned and operated by the municipality. The water system is a public utility service which should be maintained on a self-supporting basis. Its transactions are to be reported separately from the General Fund.

424. **ADMINISTRATION.** Where part of the time of any municipal officials or employees is engaged in management of the water system, a part of the salaries, wages and other expenses of these officials or employees should be pro-rated and charged to the Water Fund.

480. **INTEREST ON TEMPORARY LOANS.** Whether or not bonds or other debt incurred in connection with the water system have been made a direct obligation of the municipality, the carrying charges (debt service) on such debt should be charged to the Water Fund. This applies to both interest and principal.

TOTAL EXPENDITURES, TRANSFERS AND BALANCE. This amount should be the same as Total Receipts, Transfers and Balance. (see Item 100).

SEWER FUND

A separate Sewer Fund is included in this report for use of municipalities in which the sewer system is operated as a public utility and not included as a regular function in the General Fund. Receipts and expenditures for sewers may be reported with the General Fund or in the separate Sewer Fund, depending on the method of accounting in each particular municipality.

SPECIAL ASSESSMENT BOND FUNDS

Under Section 214 of the Act of June 25, 1941 (P.L. 159), special assessment bonds shall pledge the full faith and credit of the municipality. For purposes of reporting, however, proceeds from the sale of such bonds should be kept separate, and included on the page provided in this report. In any case special assessment bonds should be reported as a part of outstanding indebtedness in the Debt Statement.

The name or nature of each separate fund reported on this page should be indicated in the blank space at the head of the column. Additional sheets may be inserted for reporting these funds, if necessary, providing the totals of all fund of this class are shown in the column labeled "Total".

GENERAL OBLIGATION BOND FUNDS

General Obligation Bond Funds include all separate funds set up for spending the proceeds of bond issues which have been made the direct obligation of the municipality, regardless of how the bonds are to be repaid. These may include bonds to be repaid from the General Fund, the Water Fund or by special assessment.

FUND. The name or nature of each fund reported on this page should be indicated in the blank space at the head of the column. Additional sheets may be inserted for reporting these funds, if necessary.

RECEIPTS AND EXPENDITURES. Some items have been left blank under these funds since they will differ for each fund and in each municipality. List the sources of receipt and purpose of expenditure.

SINKING FUNDS

Sinking funds include all reserve accounts set aside for the payment of interest or the retirement of bonds and temporary borrowing. The local Government Unit Debt Act requires that separate sinking funds be maintained for each issue of bonds.

SINKING FUND The name or nature of each sinking fund reported should be indicated in the blank space at the top of each column. Additional sheets may be used if necessary.

300. **TAXES.** Enter here taxes which are paid directly into the Sinking Fund and not transferred from other funds.

488. **TRANSFERS FROM OTHER FUNDS.** Enter here any amounts paid into the Sinking Fund as repayment for amounts loaned temporarily to any other funds. Also regular amounts due and paid into the sinking fund for the retirement of bonds and the payment of interest.

OTHER FUNDS

This space is provided for reporting the Capital Reserve Fund and any other funds maintained not covered in the preceding pages. Pages similar to this may be inserted in the report to cover additional funds.

CERTIFICATION

To the Secretary of Community Affairs:

~~(WE/I)*~~ ^{XX}, the undersigned CERTIFIED PUBLIC ACCOUNTANT
Independent Auditor
(Give title)

WILLIAM BRYANT McALLISTER

(Give full legal name and class of unit)

do hereby certify, on (~~we~~/my)* oath, and do say that the foregoing report has been prepared from the original books, papers, and records of said municipal corporation, and that (~~we~~/I)* have carefully examined the same and declare the same to be a complete and correct statement of the financial transactions and condition of said municipal corporation in respect to each and every matter therein set forth to the best of (~~we~~/my)* knowledge, information and belief.

Signed William B. McAllister

* Auditors
~~Controller~~

Subscribed and sworn to before

me this _____ day of _____, 19____.

Signed _____

*Cross out one.