

COMMONWEALTH OF PENNSYLVANIA

# ANNUAL AUDIT and FINANCIAL REPORT

for the

\_\_\_\_\_ City  
\_\_\_\_\_ HONESDALE \_\_\_\_\_ Borough  
\_\_\_\_\_ Township

of

\_\_\_\_\_ WAYNE \_\_\_\_\_ County

for the year

198 1

DISTRIBUTION AND FILING DATES

Cities:

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

Borough and Township:

|   |          |
|---|----------|
| Department of Transportation . . . . .    | March 15 |
| Department of Community Affairs . . . . . | April 1  |
| Clerk of Courts or Prothonotary . . . . . | April 1  |
| Commissioners or Supervisors . . . . .    | April 1  |

DEPARTMENT OF COMMUNITY AFFAIRS  
HARRISBURG, PENNSYLVANIA

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SCHEDULE A

SUMMARY OF RECEIPTS AND EXPENDITURES

|        | Sources of Receipt                                   | 01.<br>General<br>Fund | 02.-05.<br>Special<br>Revenue<br>Funds | 06.-08.<br>Public<br>Utility<br>Funds | 10.-12.<br>Special<br>Assessment<br>Bond Funds | 15.-17.<br>General<br>Obligation<br>Bond Funds |
|--------|--|------------------------|--|---------------------------------------|--|--|
|        | <b>REVENUE RECEIPTS</b>                              |                        |  |                                       |  |  |
|        | <b>TAXES</b>   |                        |  |                                       |  |  |
| 300    | Real Estate  | 289,377                |  |                                       |  |  |
| 305    | Occupation   | 11,294                 |  |                                       |  |  |
| 308    | Residence (Third Class Cities Only)                  |                        |  |                                       |  |  |
| 310    | Local Tax Enabling Act Taxes (Act 511 of 1965)       | 38,357                 |  |                                       |  |  |
|        | <b>TOTAL TAX RECEIPTS</b>                            | 339,028                |  |                                       |  |  |
|        | <b>OTHER REVENUE</b>                                 |                        |  |                                       |  |  |
| 320    | Licenses and Permits                                 | 4,382                  |  |                                       |  |  |
| 330    | Fines, Forfeits and Costs                            | 22,291                 |  |                                       |  |  |
| 340    | Interest and Rents                                   | 3,805                  |  | 123                                   |  |  |
| 350    | Grants and Gifts                                     | 16,925                 |  |                                       |  |  |
| 360    | Departmental Earnings                                | 48,584                 |  | 156,072                               |  |  |
| 370.01 | Special Assessments and Liens                        |                        |  | 2,159                                 |  |  |
| 370.04 | Miscellaneous Revenue Receipts                       | 30,665                 |  |                                       |  |  |
|        | <b>TOTAL OTHER REVENUE RECEIPTS</b>                  | 126,652                |  | 158,354                               |  |  |
|        | <b>TOTAL REVENUE RECEIPTS</b>                        | 465,680                |  | 158,354                               |  |  |
|        | <b>NON-REVENUE RECEIPTS</b>                          |                        |  |                                       |  |  |
| 370.02 | Sale of Property, Supplies and Equipment             | 13,583                 |  |                                       |  |  |
| 370.03 | Refunds of Prior Years' Expenditures                 | 71                     |  | 220                                   |  |  |
| 370.05 | Miscellaneous Non-Revenue Receipts                   | 10,737                 |  |                                       |  |  |
| 370.06 | Joint Projects                                       |                        |  |                                       |  |  |
| 380    | Proceeds from Sale of Bonds                          |                        |  |                                       |  |  |
| 385    | Proceeds from Temporary Loans                        | 40,000                 |  |                                       |  |  |
| 390    | Transfers from Other Funds                           | 61,068                 |  | 51,500                                |  |  |
|        | <b>TOTAL NON-REVENUE RECEIPTS</b>                    | 125,459                |  | 51,720                                |  |  |
| 100    | Cash Balance at Beginning of Year                    | 44,155                 |  | 23,793                                |  |  |
| 120    | Securities and Investments Held at Beginning of Year |                        |  |                                       |  |  |
|        | <b>TOTAL RECEIPTS, CASH AND INVESTMENTS</b>          | 635,294                |  | 233,867                               |  |  |

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

|        | Sources of Receipt                                   | 20.-22.<br>Sinking<br>Funds | 30.-34.<br>Other<br>Funds | 35.<br>State<br>Highway Aid<br>Fund | 85.<br>Feder-<br>Revenue<br>Sharing Fund | Total<br>All<br>Funds |
|--------|--|-----------------------------|---------------------------|-------------------------------------|--|-----------------------|
|        | <b>REVENUE RECEIPTS</b>                              |                             |                           |                                     |  |                       |
|        | <b>TAXES</b>   |                             |                           |                                     |  |                       |
| 300    | Real Estate  |                             |                           |                                     |  | 289,377               |
| 305    | Occupation   |                             |                           |                                     |  | 11,294                |
| 308    | Residence (Third Class Cities Only)                  |                             |                           |                                     |  |                       |
| 310    | Local Tax Enabling Act Taxes (Act 511 of 1965)       |                             |                           |                                     |  | 38,357                |
|        | <b>TOTAL TAX RECEIPTS</b>                            |                             |                           |                                     |  | 339,028               |
|        | <b>OTHER REVENUE</b>                                 |                             |                           |                                     |  |                       |
| 320    | Licenses and Permits                                 |                             |                           |                                     |  | 4,382                 |
| 330    | Fines, Forfeits and Costs                            |                             |                           |                                     |  | 22,291                |
| 340    | Interest and Rents                                   | 6                           | 3,068                     | 1,826                               | 400                                      | 9,228                 |
| 350    | Grants and Gifts                                     |                             |                           | 31,374                              | 80,964                                   | 129,263               |
| 360    | Departmental Earnings                                |                             |                           |                                     |  | 204,656               |
| 370.01 | Special Assessments and Liens                        |                             |                           |                                     |  | 2,159                 |
| 370.04 | Miscellaneous Revenue Receipts                       |                             |                           |                                     |  | 30,665                |
|        | <b>TOTAL OTHER REVENUE RECEIPTS</b>                  | 6                           | 3,068                     | 33,200                              | 81,364                                   | 402,644               |
|        | <b>TOTAL REVENUE RECEIPTS</b>                        | 6                           | 3,068                     | 33,200                              | 81,364                                   | 741,672               |
|        | <b>NON-REVENUE RECEIPTS</b>                          |                             |                           |                                     |  |                       |
| 370.02 | Sale of Property, Supplies and Equipment             |                             |                           |                                     |  | 13,583                |
| 370.03 | Refunds of Prior Years' Expenditures                 |                             |                           |                                     |  | 291                   |
| 370.05 | Miscellaneous Non-Revenue Receipts                   |                             |                           |                                     |  | 10,737                |
| 370.06 | Joint Projects                                       |                             |                           |                                     |  |                       |
| 380    | Proceeds from Sale of Bonds                          |                             |                           |                                     |  |                       |
| 385    | Proceeds from Temporary Loans                        |                             |                           |                                     |  | 40,000                |
| 390    | Transfers from Other Funds                           | 9,400                       |                           | 170                                 |  | 122,138               |
|        | <b>TOTAL NON-REVENUE RECEIPTS</b>                    | 9,400                       |                           | 170                                 |  | 186,749               |
| 100    | Cash Balance at Beginning of Year                    | 108                         | 20,000                    | 149                                 | 3,401                                    | 91,606                |
| 120    | Securities and Investments Held at Beginning of Year |                             |                           |                                     |  |                       |
|        | <b>TOTAL RECEIPTS, CASH AND INVESTMENTS</b>          | 9,514                       | 23,068                    | 33,519                              | 84,765                                   | 1,020,027             |

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

| Purposes of Expenditure                           | 01.<br>General<br>Fund | 02.-05.<br>Special<br>Revenue<br>Funds | 06.-08.<br>Public<br>Utility<br>Funds | 10.-12.<br>Special<br>Assessment<br>Bond Funds | 15.-17.<br>General<br>Obligation<br>Bond Funds |
|---|------------------------|--|---------------------------------------|--|--|
| <b>GOVERNMENTAL EXPENDITURES</b>                  |                        |  |                                       |  |  |
| General Government                                |                        |  |                                       |  |  |
| Administration                                    | 33,651                 |  |                                       |  |  |
| Tax Collection                                    | 11,143                 |  |                                       |  |  |
| Municipal Buildings or Offices                    | 14,489                 |  |                                       |  |  |
| Protection to Persons and Property                |                        |  |                                       |  |  |
| Police Protection                                 | 95,625                 |  |                                       |  |  |
| Fire Protection                                   | 29,754                 |  |                                       |  |  |
| Building Regulations, Planning & Zoning           | 7,027                  |  |                                       |  |  |
| Civil Defense                                     |                        |  |                                       |  |  |
| Health and Sanitation                             | 1,212                  |  |                                       |  |  |
| Water, Electric & Sewer                           | XXXX                   | XXXX                                   | 128,726                               | XXXX   | XXXX   |
| Highways  | 124,243                |  |                                       |  |  |
| Library   |                        |  |                                       |  |  |
| Parks and Recreation                              | 48,157                 |  |                                       |  |  |
| Special Services                                  | 14,449                 |  |                                       |  |  |
| Miscellaneous                                     | 70,097                 |  |                                       |  |  |
| Unpaid Bills of Prior Years                       |                        |  |                                       |  |  |
| Interest  | 18,027                 |  |                                       |  |  |
| Municipal Authority Lease Rental Payments         |                        |  | 56,000                                |  |  |
| <b>TOTAL GOVERNMENTAL EXPENDITURES</b>            | 467,874                |  | 184,726                               |  |  |
| <b>NON-GOVERNMENTAL EXPENDITURES</b>              |                        |  |                                       |  |  |
| Principal Paid on Indebtedness                    | 98,963                 |  |                                       |  |  |
| Judgments and Losses                              |                        |  |                                       |  |  |
| Refunds of Prior Years' Receipts                  |                        |  |                                       |  |  |
| Transfers to Sinking Funds                        | 9,400                  |  |                                       |  |  |
| Transfers to Other Funds                          | 51,670                 |  |                                       |  |  |
| <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>        | 160,033                |  |                                       |  |  |
| Cash Balance at End of Year                       | 7,387                  |  |                                       |  |  |
| Securities and Investments Held at<br>End of Year |                        |  | 11,141                                |  |  |
| <b>TOTAL EXPENDITURES, CASH AND INVESTMENTS</b>   | 635,294                |  | 233,867                               |  |  |

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

| Purposes of Expenditures                           | 20-22.<br>Sinking<br>Funds | 30-34.<br>Other<br>Funds | 35.<br>State<br>Highway Aid<br>Fund | 85.<br>Federal<br>Revenue<br>Sharing Fund | Total<br>All<br>Funds |
|--|----------------------------|--------------------------|-------------------------------------|---|-----------------------|
| <b>GOVERNMENTAL EXPENDITURES</b>                   |                            |                          |                                     |   |                       |
| 400 General Government Administration              |                            |                          |                                     |   | 33,651                |
| 401 Tax Collection                                 |                            |                          |                                     |   | 11,143                |
| 402 Municipal Buildings or Offices                 |                            |                          |                                     |   | 14,489                |
| Protection to Persons and Property                 |                            |                          |                                     |   |                       |
| Police Protection                                  |                            |                          |                                     | 84,506                                    | 180,131               |
| 410-412 Fire Protection                            |                            |                          |                                     |   | 29,754                |
| 413-415 Building Regulation, Planning & Zoning     |                            |                          |                                     |   | 7,027                 |
| 416 Civil Defense                                  |                            |                          |                                     |   |                       |
| 417 Health and Sanitation                          |                            |                          |                                     |   | 1,212                 |
| 420-422 Water, Electric & Sewer Funds Expenditures | XXXX                       | XXXX                     | XXXX                                | XXXX                                      | 126,726               |
| 430-439 Highways                                   |                            |                          |                                     |   | 157,612               |
| 440 Library  |                            |                          | 33,369                              |   |                       |
| 450-454 Parks and Recreation                       |                            |                          |                                     |   | 48,157                |
| 460-464 Special Services                           |                            |                          |                                     |   | 14,449                |
| 470-475 Miscellaneous                              |                            |                          |                                     |   | 70,097                |
| 280 Unpaid Bills of Prior Years                    |                            |                          |                                     |   |                       |
| 481-483 Interest                                   | 404                        |                          |                                     |   | 18,431                |
| 489 Municipal Authority Lease Rental Payments      |                            |                          |                                     |   | 56,000                |
| <b>TOTAL GOVERNMENTAL EXPENDITURES</b>             |                            |                          |                                     |   |                       |
|  | 404                        | 0                        | 33,369                              | 84,506                                    | 770,879               |
| <b>NON-GOVERNMENTAL EXPENDITURES</b>               |                            |                          |                                     |   |                       |
| 484-486 Principal Paid on Indebtedness             | 9,000                      |                          |                                     |   | 107,963               |
| 472 Judgments and Losses                           |                            |                          |                                     |   |                       |
| 473 Refunds of Prior Years' Receipts               |                            |                          |                                     |   | 9,400                 |
| 488 Transfers to Sinking Funds                     |                            | 23,068                   |                                     |   | 112,738               |
| 490 Transfers to Other Funds                       |                            | 23,068                   |                                     |   |                       |
| <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>         |                            |                          |                                     |   |                       |
|  | 9,000                      | 23,068                   | 0                                   | 0   | 230,101               |
| 100 Cash Balance at End of Year                    | 110                        | 0                        | 150                                 | 259                                       | 19,047                |
| 120 Securities and Investments Held at End of Year |                            |                          |                                     |   |                       |
| <b>TOTAL EXPENDITURES, CASH AND INVESTMENTS</b>    |                            |                          |                                     |   |                       |
|  | 9,514                      | 23,068                   | 33,519                              | 84,765                                    | 1,020,027             |

**SCHEDULE B**

**DETAILED STATEMENT OF RECEIPTS AND EXPENDITURES**

**01. GENERAL FUND RECEIPTS**

|                                   |  | Sources of Receipt                                  | Total         |
|-----------------------------------|--|---|---------------|
| 100<br>120                        |  | Cash Balance, January 1, 1981                       |               |
|                                   |  | Securities and Investments Held (From Schedule E-1) | 44,155        |
| <b>TOTAL CASH AND INVESTMENTS</b> |  |   | <b>44,155</b> |

**REVENUE RECEIPTS**

|  |     |   |                |
|--|-----|---|----------------|
| <b>TAXES</b>   |     |   |                |
| <b>REAL ESTATE TAXES</b>   |     |   |                |
| 300  | .01 | Real Estate Taxes - current year's levy                               | 263,292        |
|  | .02 | Real Estate Taxes - prior years' levies (from tax collector)          | 16,991         |
|  | .03 | Real Estate Taxes - delinquent (returned real estate tax from county) | 9,094          |
|  | .04 | Interim Real Estate Taxes   |                |
| <b>TOTAL REAL ESTATE TAXES</b>   |     |   | <b>289,377</b> |
| <b>OCCUPATION TAXES (Levied under Municipal Code)</b>                  |     |   |                |
| 305  | .01 | Occupation Taxes - current year's levy                                | 9,725          |
|  | .02 | Occupation Taxes - prior years' levies                                | 1,569          |
| <b>TOTAL OCCUPATION TAXES</b>  |     |   | <b>11,294</b>  |
| <b>RESIDENCE TAXES (Applicable to Third Class Cities only)</b>         |     |   |                |
| 308  | .01 | Residence Taxes - current year's levy                                 | ---            |
|  | .02 | Residence Taxes - prior years' levies                                 | ---            |
| <b>TOTAL RESIDENCE TAXES</b>   |     |   |                |
| <b>TAXES LEVIED UNDER THE LOCAL TAX ENABLING ACT (Act 511 of 1965)</b> |     |   |                |
| 310  | .01 | Per Capita Taxes - current year's levy                                | 13,171         |
|  | .02 | Per Capita Taxes - prior years' levies                                | 1,638          |
|  | .03 | Real Estate Transfer Taxes  | 23,548         |
|  | .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.  |   |                |
| <b>TOTAL TAXES LEVIED UNDER THE LOCAL TAX ENABLING ACT</b>             |     |   | <b>38,357</b>  |
| <b>TOTAL TAXES COLLECTED</b>   |     |   | <b>339,028</b> |

## 01. GENERAL FUND RECEIPTS - Continued

|     |  | Sources of Receipt   | Total         |
|-----|--|--|---------------|
| 320 |  | <b>LICENSES AND PERMITS</b>                                    |               |
| .01 |  | Beverage licenses (liquor licenses)                            | 2,500         |
| .02 |  | Building permits   | 939           |
| .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  | 943           |
| .08 |  | Other (Specify)  |               |
|     |  | 1.   |               |
|     |  | 2.   |               |
|     |  | 3.   |               |
|     |  | 4.   |               |
|     |  | <b>TOTAL LICENSES AND PERMITS</b>                              | <b>4,382</b>  |
| 330 |  | <b>FINES, FORFEITS AND COSTS</b>                               |               |
| .01 |  | Motor vehicle code violations                                  | 7,938         |
| .02 |  | Violations of ordinances, statutes, etc.                       | 14,353        |
| .03 |  | Justices   |               |
| .04 |  | Other (Specify)  |               |
|     |  | 1.   |               |
|     |  | 2.   |               |
|     |  | 3.   |               |
|     |  | 4.   |               |
|     |  | 5.   |               |
|     |  | <b>TOTAL FINES, FORFEITS AND COSTS</b>                         | <b>22,291</b> |
| 340 |  | <b>INTERESTS AND RENTS</b>                                     |               |
| .01 |  | Earnings from temporary deposits and investments (interest)    | 3,680         |
| .02 |  | Rent of buildings, property and equipment (excluding highway)  | 125           |
| .03 |  | Rent of road machinery, highway facilities and equipment       |               |
|     |  | <b>TOTAL INTERESTS AND RENTS</b>                               | <b>3,805</b>  |
| 350 |  | <b>GRANTS AND GIFTS</b>  |               |
| .01 |  | Payments in lieu of taxes (include public utility tax payment) | 4,115         |
| .02 |  | Grants from Federal and State governments (from Schedule D)    | 3,710         |
| .03 |  | Grants from Counties   |               |
|     |  | 1. County Liquid Fuels Tax Grant                               |               |
|     |  | 2. Other County Grant (Specify)                                |               |
|     |  | 3. Other County Grant (Specify)                                |               |
| .04 |  | Other Grants and Gifts (Specify source and purpose)            |               |
|     |  | 1. Pool Association  | 9,100         |
|     |  | 2.   |               |
|     |  | 3.   |               |
|     |  | 4.   |               |
|     |  | 5.   |               |
|     |  | <b>TOTAL GRANTS AND GIFTS</b>                                  | <b>16,925</b> |
| 360 |  | <b>DEPARTMENTAL EARNINGS</b>                                   |               |
| .01 |  | Garbage and refuse charges                                     |               |
| .02 |  | Inspection services  |               |
| .03 |  | Parking meters   | 33,163        |
| .04 |  | Paving, curbing and grading assessments (special charges)      |               |
| .05 |  | Police services  | 5,271         |



## 01. GENERAL FUND RECEIPTS - Continued

| Sources of Receipt |  | Total          |
|--------------------|--|----------------|
| 360                | <b>DEPARTMENTAL EARNINGS - Continued</b>               |                |
| .06                | Recreational facilities                                | 10,063         |
| .07                | Sewer installations                                    |                |
| .08                | Sewer rents  |                |
| .09                | Street repairs and openings                            | 87             |
| .10                | Special services - markets                             |                |
| .11                | Special services - cemetery                            |                |
| .12                | Special services - airport                             |                |
| .13                | Other departments and services                         |                |
|                    | <b>TOTAL DEPARTMENTAL EARNINGS</b>                     | <b>48,584</b>  |
| 370.01             | <b>SPECIAL LIENS AND ASSESSMENTS</b>                   |                |
| .01                | Highways   |                |
| .02                | Other (Specify)  |                |
|                    | 1.   |                |
|                    | 2.   |                |
|                    | 3.   |                |
|                    | <b>TOTAL SPECIAL LIENS AND ASSESSMENTS</b>             | <b>- 0 -</b>   |
| 370.04             | <b>MISCELLANEOUS REVENUE RECEIPTS (Specify)</b>        |                |
|                    | 1. Park&Shop Lot                                       | 12,967         |
|                    | 2. Honesdale 150 Committee                             | 17,698         |
|                    | 3.   |                |
|                    | 4.   |                |
|                    | 5.   |                |
|                    | <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>            | <b>30,665</b>  |
|                    | <b>TOTAL REVENUE RECEIPTS</b>                          | <b>126,652</b> |
|                    | <b>NON-REVENUE RECEIPTS</b>                            |                |
| 370.02             | <b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>        |                |
| .01                | Highways   |                |
| .02                | Other (Specify)  |                |
|                    | 1. Building - (Hornets Hive)                           | 13,500         |
|                    | 2. Zoning Books - Maps                                 | 83             |
|                    | 3.   |                |
|                    | <b>TOTAL SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>  | <b>13,583</b>  |
| 370.03             | <b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>            | <b>71</b>      |
| 370.05             | <b>MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)</b>    |                |
|                    | 1. Insurance refunds                                   | 7,689          |
|                    | 2. State Police fines                                  | 3,020          |
|                    | 3. Current Year Expense Funds                          | 28             |
|                    | 4.   |                |
|                    | 5.   |                |
|                    | <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b>        | <b>10,737</b>  |
| 370.06             | <b>JOINT PROJECTS (from other municipalities only)</b> | <b>- 0 -</b>   |

## 01. GENERAL FUND RECEIPTS - Continued

| Sources of Receipt |  | Total   |
|--------------------|--|---------|
| 380,385            | <b>BORROWED FUNDS</b>  |         |
| 380                | Proceeds from sale of bonds  |         |
| 385.01             | Proceeds from tax anticipation loans   | 40,000  |
| 385.02             | Proceeds from five-year loans for capital expenditures<br>(The Local Government Unit Debt Act) |         |
|                    | <b>TOTAL BORROWED FUNDS</b>  | 40,000  |
| 390                | <b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>  | 61,068  |
|                    | <b>TOTAL NON-REVENUE RECEIPTS</b>  | 125,459 |
|                    | <b>TOTAL RECEIPTS AND BALANCES</b>   | 635,294 |

## 01. GENERAL FUND EXPENDITURES

| Purposes of Expenditure                   |  | Total         |
|---|--|---------------|
| <b>GENERAL GOVERNMENT</b>                 |  |               |
| <b>400</b>                                | <b>ADMINISTRATION</b>                            |               |
| .00                                       | Salaries and wages                               | 26,740        |
| .10                                       | Materials and supplies - general                 | 2,733         |
| .20                                       | General expense                                  | 3,359         |
| .30                                       | Communication expense                            |               |
| .40                                       | Maintenance and repairs                          |               |
| .50                                       | Vehicle operating expenses                       |               |
| .60                                       | Minor equipment purchase or replacement          | 819           |
| .70                                       | Major equipment replacements                     |               |
| .80                                       | Capital outlay (from Schedule C)                 |               |
|   | <b>TOTAL ADMINISTRATION</b>                      | <b>33,651</b> |
| <b>401</b>                                | <b>TAX COLLECTION</b>                            |               |
| .00                                       | Salaries and wages (other than commissions)      | 10,670        |
| .03                                       | Commissions on tax collections                   | 473           |
| .10                                       | Materials and supplies (if paid by municipality) |               |
| .20                                       | General expense (other than bond premium)        |               |
| .22                                       | Tax collectors' bond premiums                    |               |
| .60                                       | Minor equipment purchase or replacement          |               |
| .70                                       | Major equipment replacements                     |               |
| .80                                       | Capital outlay (from Schedule C)                 |               |
|   | <b>TOTAL TAX COLLECTION</b>                      | <b>11,143</b> |
| <b>402</b>                                | <b>MUNICIPAL BUILDINGS OR OFFICES</b>            |               |
| .00                                       | Salaries and wages                               | 7,368         |
| .10                                       | Materials and supplies - general                 | 2,943         |
| .20                                       | General expense                                  | 4,178         |
| .30                                       | Communication expense                            |               |
| .40                                       | Maintenance and repairs                          |               |
| .60                                       | Minor equipment purchase or replacement          |               |
| .70                                       | Major equipment replacement                      |               |
| .80                                       | Capital outlay (from Schedule C)                 |               |
|   | <b>TOTAL MUNICIPAL BUILDINGS OR OFFICES</b>      | <b>14,489</b> |
|   | <b>TOTAL GENERAL GOVERNMENT</b>                  | <b>59,283</b> |
| <b>PROTECTION TO PERSONS AND PROPERTY</b> |  |               |
| <b>410-412</b>                            | <b>POLICE PROTECTION</b>                         |               |
| .00                                       | Salaries and wages                               | 59,059        |
| .10                                       | Materials and supplies - general                 | 4,270         |
| .20                                       | General expense                                  | 4,149         |
| .30                                       | Communication expense                            | 5,477         |
| .40                                       | Maintenance and repairs - general                |               |
| .46                                       | Maintenance and repairs - traffic signal system  |               |
| .47                                       | Maintenance and repairs - parking meters         |               |
| .50                                       | Vehicle operating expense                        | 14,347        |

## 01. GENERAL FUND EXPENDITURES - Continued

| Purposes of Expenditure |   | Total          |
|-------------------------|---|----------------|
| 410-412                 | <b>POLICE PROTECTION - Continued</b>                  |                |
| .60                     | Minor equipment purchase or replacement               | 5,582          |
| .70                     | Major equipment replacements - general                |                |
| .76                     | Major equipment replacements - traffic signal system  |                |
| .77                     | Major equipment replacements - parking meters         | 2,741          |
| .80                     | Capital outlays (From Schedule C)                     |                |
|                         | <b>TOTAL POLICE PROTECTION</b>                        | <b>95,625</b>  |
| 413-415                 | <b>FIRE PROTECTION</b>                                |                |
| .00                     | Salaries and wages                                    | 2,588          |
| .10                     | Materials and supplies - general                      | 5,809          |
| .20                     | General expense                                       | 12,636         |
| .30                     | Communication expense                                 | 721            |
| .40                     | Maintenance and repairs                               |                |
| .50                     | Vehicle operating expense                             |                |
| .60                     | Minor equipment purchase or replacement               |                |
| .70                     | Major equipment replacements                          | 3,000          |
| .80                     | Capital outlay (From Schedule C)                      |                |
| .90                     | Contributions to volunteer fire companies             | 5,000          |
|                         | <b>TOTAL FIRE PROTECTION</b>                          | <b>29,754</b>  |
| 416                     | <b>BUILDING REGULATION, PLANNING AND ZONING</b>       |                |
| .00                     | Salaries and wages                                    | 2,000          |
| .10                     | Materials and supplies                                | 446            |
| .20                     | General expense                                       | 4,581          |
| .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                          |                |
|                         | <b>TOTAL BUILDING REGULATION, PLANNING AND ZONING</b> | <b>7,027</b>   |
| 417                     | <b>CIVIL DEFENSE</b>                                  |                |
| .00                     | Salaries and wages                                    |                |
| .10                     | Materials and supplies                                |                |
| .20                     | General expense                                       |                |
| .90                     | Contributions to civil defense board                  |                |
|                         | <b>TOTAL CIVIL DEFENSE</b>                            |                |
|                         | <b>TOTAL PROTECTION TO PERSONS AND PROPERTY</b>       | <b>132,406</b> |
|                         | <b>HEALTH AND SANITATION</b>                          |                |
| 420                     | <b>GENERAL HEALTH SERVICES (Board of Health)</b>      |                |
| .00                     | Salaries and wages                                    |                |
| .10                     | Materials and supplies                                |                |
| .20                     | General expense                                       |                |
| .90                     | Contributions to board of health                      |                |
|                         | <b>TOTAL GENERAL HEALTH SERVICES</b>                  |                |

## 01. GENERAL FUND EXPENDITURES - Continued

| Purposes of Expenditure |  | Total |
|-------------------------|--|-------|
| 421-423                 | <b>SANITARY SEWERS COLLECTION AND DISPOSAL</b>       |       |
| .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)                     |       |
|                         | <b>TOTAL SANITARY SEWERS COLLECTION AND DISPOSAL</b> |       |
| 424                     | <b>GARBAGE COLLECTION AND DISPOSAL</b>               |       |
| .00                     | Salaries and wages                                   |       |
| .10                     | Materials and supplies                               |       |
| .20                     | General expense (other than contracted services)     |       |
| .26                     | Contracted services                                  | 1,212 |
| .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)                     |       |
|                         | <b>TOTAL GARBAGE COLLECTION AND DISPOSAL</b>         | 1,212 |
| 425                     | <b>ASH AND RUBBISH COLLECTION AND DISPOSAL</b>       |       |
| .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)                     |       |
|                         | <b>TOTAL ASH AND RUBBISH COLLECTION AND DISPOSAL</b> |       |
| 426                     | <b>INCINERATOR OR LANDFILL OPERATIONS</b>            |       |
| .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)                     |       |
|                         | <b>TOTAL INCINERATOR OR LANDFILL OPERATIONS</b>      |       |

## 01. GENERAL FUND EXPENDITURES - Continued

| Purposes of Expenditure                     |  | Total   |
|---|--|---------|
| 427   | <b>PUBLIC COMFORT STATIONS</b>   |         |
| .00   | Salaries and Wages   |         |
| .10   | Materials and supplies   |         |
| .20   | General expense  |         |
| .40   | Maintenance and repairs  |         |
| .60   | Minor equipment purchase or replacement                                |         |
| .70   | Major equipment replacement  |         |
| .80   | Capital outlay (From Schedule C)                                       |         |
|   | <b>TOTAL PUBLIC COMFORT STATIONS</b>                                   |         |
|   | <b>TOTAL HEALTH AND SANITATION</b>                                     | 1,212   |
| <b>HIGHWAYS (from Municipal funds only)</b> |  |         |
| 430   | <b>GENERAL SERVICES (not charged to specific activity)</b>             |         |
| .00   | Salaries and Wages   | 3,258   |
| .10   | Materials and supplies (other than maintenance)                        | 7,330   |
| .15   | Materials used for maintenance   |         |
| .20   | General expense (other than insurance, engineering and legal services) | 3,635   |
| .22   | Insurance  |         |
| .24   | Engineering services   |         |
| .29   | Legal services   |         |
| .30   | Communication expense  | 192     |
| .40   | Maintenance and repairs (not chargeable to specific activities)        |         |
| .50   | Vehicle operating expense  | 22,103  |
| .60   | Minor equipment purchase or replacement (other than hand tools)        |         |
| .69   | Purchase of hand tools   |         |
| .70   | Major equipment replacement  | 5,598   |
| .80   | Capital outlay (From Schedule C)                                       |         |
|   | <b>TOTAL GENERAL SERVICES</b>  | 42,116  |
|   | <b>MAINTENANCE</b>   |         |
| 431   | <b>CLEANING OF STREETS AND GUTTERS</b>                                 | 6,027   |
| 432   | <b>SNOW AND ICE REMOVAL</b>  | 19,610  |
| 433   | <b>ROAD AND STREET SIGNS AND MARKINGS</b>                              | 1,926   |
| 434   | <b>STREET LIGHTING</b>   | 37,984  |
| 435   | <b>SIDEWALKS AND CROSSWALKS</b>  | 1,360   |
| 436   | <b>STORM SEWERS AND DRAINS (Surface drainage)</b>                      | 3,150   |
| 437   | <b>REPAIRS OF TOOLS AND MACHINERY</b>                                  |         |
| 438   | <b>ROADS AND BRIDGES</b>   | 12,070  |
| 439   | <b>CONSTRUCTION AND REBUILDING</b>                                     |         |
| .00   | Streets and roads  |         |
| .01   | Sidewalks and crosswalks   |         |
| .02   | Bridges, viaducts and grade separations                                |         |
| .03   | Guard rails  |         |
| .04   | Storm sewers and drains (surface drainage)                             |         |
| .05   | Curbs  |         |
| .06   | Alleys   |         |
|   | <b>TOTAL CONSTRUCTION AND REBUILDING</b>                               |         |
|   | <b>TOTAL HIGHWAYS</b>  | 124,243 |

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 expenditure 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 |
|--|-----------------------------|
| <b>CLEANING OF STREETS AND GUTTERS</b>             |                             |
| <b>SNOW AND ICE REMOVAL (Including snow fence)</b> |                             |
| <b>ROAD AND STREET SIGNS AND MARKINGS</b>          |                             |
| <b>STREET LIGHTING</b>                             |                             |
| <b>SIDEWALKS AND CROSSWALKS</b>                    |                             |
| <b>STORM SEWERS AND DRAINS (Surface drainage)</b>  |                             |

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

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

**LIBRARY**

|   |  |  |
|---|--|--|
| <b>440 LIBRARY</b>                          |  |  |
| .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 purchase or replacement |  |  |
| .80 Capital outlay (From Schedule C)        |  |  |
| .90 Contributions to community libraries    |  |  |
| <b>TOTAL LIBRARY</b>                        |  |  |

## 01. GENERAL FUND EXPENDITURES - Continued

| Purposes of Expenditure                  |  | Total         |
|--|--|---------------|
| <b>PARKS AND RECREATION</b>              |  |               |
| <b>450</b>                               | <b>GENERAL RECREATION SERVICES</b>         |               |
| .00                                      | Salaries and wages                         | 4,180         |
| .10                                      | Materials and supplies                     | 824           |
| .20                                      | General expense                            | 1,623         |
| .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)           |               |
| .90                                      | Contributions to recreation board          |               |
| .91                                      | Contributions to joint recreation programs |               |
| <b>TOTAL GENERAL RECREATION SERVICES</b> |  | <b>6,627</b>  |
| <b>451</b>                               | <b>PARKS AND PLAYGROUNDS</b>               |               |
| .00                                      | Salaries and wages                         | 2,468         |
| .10                                      | Materials and supplies                     | 226           |
| .20                                      | General expense                            | 730           |
| .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)           |               |
| <b>TOTAL PARKS AND PLAYGROUNDS</b>       |  | <b>3,424</b>  |
| <b>452</b>                               | <b>GOLF COURSES</b>                        |               |
| .00                                      | Salaries and wages                         |               |
| .10                                      | Materials and supplies                     |               |
| .20                                      | General expense                            |               |
| .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)           |               |
| <b>TOTAL GOLF COURSES</b>                |  |               |
| <b>453</b>                               | <b>SWIMMING POOLS</b>                      |               |
| .00                                      | Salaries and wages                         | 10,405        |
| .10                                      | Materials and supplies                     | 9,357         |
| .20                                      | General expense                            |               |
| .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)           | 17,176        |
| <b>TOTAL SWIMMING POOLS</b>              |  | <b>36,938</b> |



## 01. GENERAL FUND EXPENDITURES - Continued

| Purposes of Expenditure                          |  | Total         |
|--|--|---------------|
| 454  | <b>SHADE TREES AND OTHER PLANTINGS</b>                                 |               |
| .00  | Salaries and wages   |               |
| .10  | Materials and supplies   |               |
| .20  | General expense  | 750           |
| .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)                                       | 418           |
| <b>TOTAL SHADE TREES AND OTHER PLANTINGS</b>     |  | <b>1,168</b>  |
| <b>TOTAL PARKS AND PLAYGROUNDS</b>               |  | <b>48,157</b> |
| <b>SPECIAL SERVICES</b>                          |  |               |
| 460  | <b>MARKETS</b>   |               |
| 461  | <b>CEMETERIES</b>  |               |
| 462  | <b>AIRPORTS</b>  |               |
| 463  | <b>URBAN RENEWAL</b>   |               |
| 464  | <b>OTHER</b>   | 14,449        |
| <b>TOTAL SPECIAL SERVICES</b>                    |  | <b>14,449</b> |
| <b>MISCELLANEOUS</b>                             |  |               |
| 470  | <b>EMPLOYEE PAYROLL TAXES AND BENEFITS</b>                             |               |
| .00  | Social Security taxes (paid by employer)                               | 8,975         |
| .01  | Municipal employes retirement fund contributions<br>(paid by employer) | 3,238         |
| .02  | Health and accident insurance premiums (paid by employer)              |               |
| .03  | Group life insurance premiums (paid by employer)                       | 1,180         |
| .04  | Hospitalization insurance premiums (paid by employer)                  | 22,058        |
| .05  | Contributions to police pension funds (by employer)                    | 5,000         |
| .06  | Contributions to firemen's pension funds (by employer)                 |               |
| <b>TOTAL EMPLOYEE PAYROLL TAXES AND BENEFITS</b> |  | <b>40,451</b> |
| 471  | <b>INSURANCE</b>   |               |
| .00  | Fire   | 2,365         |
| .01  | Compensation   | 5,207         |
| .02  | Casualty   |               |
| .03  | Other (Specify)  |               |
|  | 1.   |               |
|  | 2.   |               |
|  | 3.   |               |
|  | 4.   |               |
| <b>TOTAL INSURANCE</b>                           |  | <b>7,572</b>  |
| 474  | <b>MILITARY AND CIVIC CELEBRATIONS</b>                                 | <b>22,074</b> |
| 475  | <b>FEDERAL PROJECTS (If not distributed to functions)</b>              |               |
| <b>TOTAL MISCELLANEOUS</b>                       |  | <b>70,097</b> |

**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 those 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   | 445    |               |
| 482 | INTEREST ON LOANS FOR CAPITAL EXPENDITURES<br>(The Local Government Unit Debt Act) | 17,582 |               |
| 483 | INTEREST ON BONDED DEBT OR NOTES   |        |               |
|     | <b>TOTAL INTEREST</b>  |        | <b>18,027</b> |

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   | 40,000 |               |
| 485 | LOANS FOR CAPITAL EXPENDITURES REPAID<br>(The Local Government Unit Debt Act) | 58,963 |               |
| 486 | BONDS OR NOTES REPAID   |        |               |
|     | <b>TOTAL PRINCIPAL PAID ON INDEBTEDNESS</b>                                   |        | <b>98,963</b> |

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 |
|--|------------------------------------|-------|
| <b>UNPAID BILLS OF PRIOR YEARS<br/>(If not distributed to functions)</b> |                                    |       |
| 280  | <b>UNPAID BILLS OF PRIOR YEARS</b> |       |
|  | 1.                                 |       |
|  | 2.                                 |       |
|  | 3.                                 |       |
|  | 4.                                 |       |
|  | 5.                                 |       |
| <b>TOTAL UNPAID BILLS OF PRIOR YEARS</b>                                 |                                    |       |

**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.

|   |  |         |
|---|--|---------|
| 59  | <b>AUTHORITY RENTALS (Payments to municipal authority)</b> |         |
| <b>TOTAL GOVERNMENTAL EXPENDITURES</b> (Sum of expenditures detailed on pages 11-17 and top of page 18) |  | 467,874 |

**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  | <b>JUDGMENTS AND LOSSES</b>                           |         |
| 473  | <b>REFUNDS OF PRIOR YEARS' RECEIPTS</b>               |         |
| 488  | <b>TRANSFERS TO SINKING FUNDS (From Schedule E-2)</b> | 9,400   |
| 490  | <b>TRANSFERS TO OTHER FUNDS (From Schedule E-2)</b>   | 51,670  |
| <b>TOTAL MISCELLANEOUS NON-GOVERNMENTAL EXPENDITURES</b>   |   | 61,070  |
| <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>   |   | 160,033 |
| <b>TOTAL EXPENDITURES</b> (Sum of total governmental expenditures and total non-governmental expenditures) |   | 627,907 |
| 100  | Cash Balance, December 31, 19 81                      | 7,387   |
| 120  | Securities and Investments Held (From Schedule E-1)   |         |
| <b>TOTAL CASH AND INVESTMENTS</b>  |   | 7,387   |
| <b>TOTAL EXPENDITURES AND BALANCES</b>   |   | 635,294 |

02.—05. SPECIAL REVENUE FUNDS

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

RECEIPTS

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

EXPENDITURES

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

02.-05. SPECIAL REVENUE FUNDS - Continued

|     | Receipts and Expenditures                           | 04.<br>Special Tax<br>for _____ | 05.<br>Special Tax<br>for _____ | Total<br>All<br>Funds |
|-----|---|---------------------------------|---------------------------------|-----------------------|
| 100 | Cash Balance, January , 19                          |                                 |                                 |                       |
| 120 | Securities and Investments Held (From Schedule E-1) |                                 |                                 |                       |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   |                                 |                                 |                       |

RECEIPTS

|        |   |  |  |  |
|--------|---|--|--|--|
| 300    | <b>REAL ESTATE TAXES</b>                              |  |  |  |
| .01    | Current year's levy                                   |  |  |  |
| .02    | Prior years' levies                                   |  |  |  |
| .03    | Delinquent (returned from county)                     |  |  |  |
| .04    | Interim   |  |  |  |
|        | <b>TOTAL REAL ESTATE TAXES</b>                        |  |  |  |
| 0.01   | <b>TOTAL INTEREST EARNINGS</b>                        |  |  |  |
| 04     | <b>MISCELLANEOUS REVENUE RECEIPTS</b>                 |  |  |  |
|        | 1.  |  |  |  |
|        | 2.  |  |  |  |
|        | 3.  |  |  |  |
|        | 4.  |  |  |  |
|        | 5.  |  |  |  |
|        | <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>           |  |  |  |
| 370.05 | <b>MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)</b>   |  |  |  |
|        | 1.  |  |  |  |
|        | 2.  |  |  |  |
|        | 3.  |  |  |  |
|        | <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b>       |  |  |  |
| 390    | <b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b> |  |  |  |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>                    |  |  |  |

EXPENDITURES

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

## 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) |       |
| <b>TOTAL CASH AND INVESTMENTS</b>               |  |       |
| <b>REVENUE RECEIPTS</b>                         |  |       |
| 340   | <b>INTERESTS AND RENTS</b>                                       |       |
| .01   | Earnings from temporary deposits and investments (Interest)      |       |
| .02   | Rent of buildings, property and equipment                        |       |
| <b>TOTAL INTERESTS AND RENTS</b>                |  |       |
| 360.13  | <b>WATER RENTS</b>   |       |
| .01   | Current year's billings  |       |
| .02   | Prior years' billings  |       |
| <b>TOTAL WATER RENTS</b>                        |  |       |
| 370.01  | <b>SPECIAL ASSESSMENTS OR LIENS</b>                              |       |
| 370.04  | <b>MISCELLANEOUS REVENUE RECEIPTS (Specify)</b>                  |       |
|   | 1.   |       |
|   | 2.   |       |
|   | 3.   |       |
|   | 4.   |       |
|   | 5.   |       |
| <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>     |  |       |
| <b>TOTAL REVENUE RECEIPTS</b>                   |  |       |
| <b>NON-REVENUE RECEIPTS</b>                     |  |       |
| 370.02  | <b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>                  |       |
| 370.03  | <b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>                      |       |
| 370.05  | <b>MISCELLANEOUS NON-REVENUE RECEIPTS</b>                        |       |
|   | 1.   |       |
|   | 2.   |       |
|   | 3.   |       |
| <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b> |  |       |
| 390   | <b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>            |       |
| <b>TOTAL NON-REVENUE RECEIPTS</b>               |  |       |
| <b>TOTAL RECEIPTS AND BALANCES</b>              |  |       |

## 06. WATER FUND EXPENDITURES

| Purposes of Expenditure          |  | Total |
|----------------------------------|--|-------|
| <b>GOVERNMENTAL EXPENDITURES</b> |  |       |
| <b>420</b>                       | <b>WATER COLLECTION</b>  |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies (other than water purchased for resale) |       |
| .13                              | Water purchased for resale                                     |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL WATER COLLECTION</b>                                  |       |
| <b>421</b>                       | <b>WATER PURIFICATION</b>                                      |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL WATER PURIFICATION</b>                                |       |
| <b>422</b>                       | <b>WATER PUMPING</b>   |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL WATER PUMPING</b>                                     |       |
| <b>423</b>                       | <b>WATER DISTRIBUTION</b>                                      |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL WATER DISTRIBUTION</b>                                |       |
| <b>424</b>                       | <b>ADMINISTRATION</b>  |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .30                              | Communication expense  |       |
| .40                              | Maintenance and repairs  |       |
| .50                              | Vehicle operating expense                                      |       |
| .60                              | Minor equipment purchase or replacement                        |       |



06. WATER FUND EXPENDITURES - Continued

|                                      |  | Purposes of Expenditure  | Total |
|--------------------------------------|--|--|-------|
| 424                                  |  | <b>ADMINISTRATION - Continued</b>                                |       |
| .70                                  |  | Major equipment replacement                                      |       |
| .80                                  |  | Capital outlay (From Schedule C)                                 |       |
|                                      |  | <b>TOTAL ADMINISTRATION</b>                                      |       |
| 471                                  |  | <b>INSURANCE</b>   |       |
| .00                                  |  | Fire   |       |
| .01                                  |  | Compensation   |       |
| .02                                  |  | Casualty   |       |
| .03                                  |  | Other (Specify)  |       |
|                                      |  | 1.   |       |
|                                      |  | 2.   |       |
|                                      |  | 3.   |       |
|                                      |  | <b>TOTAL INSURANCE</b>   |       |
| 483                                  |  | <b>INTEREST ON BONDED DEBT</b>                                   |       |
| 489                                  |  | <b>AUTHORITY RENTALS (Payments to water authority)</b>           |       |
|                                      |  | <b>TOTAL GOVERNMENTAL EXPENDITURES</b>                           |       |
| <b>NON-GOVERNMENTAL EXPENDITURES</b> |  |  |       |
| 472                                  |  | <b>JUDGMENTS AND LOSSES</b>                                      |       |
| 473                                  |  | <b>REFUNDS OF PRIOR YEARS' RECEIPTS</b>                          |       |
| 488                                  |  | <b>TRANSFERS TO SINKING FUNDS (From Schedule E-2)</b>            |       |
| 490                                  |  | <b>TRANSFERS TO OTHER FUNDS (From Schedule E-2)</b>              |       |
|                                      |  | <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>                       |       |
|                                      |  | <b>TOTAL EXPENDITURES</b>  |       |
| 100                                  |  | Cash Balance, December , 19                                      |       |
| 120                                  |  | Securities and Investments Held (Enter here and on Schedule E-1) |       |
|                                      |  | <b>TOTAL CASH AND INVESTMENTS</b>                                |       |
|                                      |  | <b>TOTAL EXPENDITURES AND BALANCES</b>                           |       |

## 07. ELECTRIC FUND RECEIPTS

| Sources of Receipt                              |  | Total |
|---|--|-------|
| 100   | Cash Balance, January , 19                                       |       |
| 120   | Securities and Investments Held (Enter here and on Schedule E-1) |       |
| <b>TOTAL CASH AND INVESTMENTS</b>               |  |       |
| <b>REVENUE RECEIPTS</b>                         |  |       |
| 340   | <b>INTERESTS AND RENTS</b>                                       |       |
| .01   | Earnings from temporary deposits and investments                 |       |
| .02   | Rent of buildings, property and equipment                        |       |
| <b>TOTAL INTERESTS AND RENTS</b>                |  |       |
| 360.13  | <b>SALES OF ELECTRIC ENERGY</b>                                  |       |
| .01   | Current year's billings  |       |
| .02   | Prior years' billings  |       |
| <b>TOTAL SALES OF ELECTRIC ENERGY</b>           |  |       |
| 370.04  | <b>MISCELLANEOUS REVENUE RECEIPTS (Specify)</b>                  |       |
|   | 1.   |       |
|   | 2.   |       |
|   | 3.   |       |
|   | 4.   |       |
|   | 5.   |       |
| <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>     |  |       |
| <b>TOTAL REVENUE RECEIPTS</b>                   |  |       |
| <b>NON-REVENUE RECEIPTS</b>                     |  |       |
| 370.02  | <b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>                  |       |
| 370.03  | <b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>                      |       |
| 370.05  | <b>MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)</b>              |       |
|   | 1.   |       |
|   | 2.   |       |
|   | 3.   |       |
| <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b> |  |       |
| 390   | <b>TRANSFERS FROM OTHER FUNDS</b>                                |       |
| <b>TOTAL NON-REVENUE RECEIPTS</b>               |  |       |
| <b>TOTAL RECEIPTS AND BALANCES</b>              |  |       |

## 07. ELECTRIC FUND EXPENDITURES

| Purposes of Expenditure          |  | Total |
|----------------------------------|--|-------|
| <b>GOVERNMENTAL EXPENDITURES</b> |  |       |
| <b>420</b>                       | <b>GENERATION OR PURCHASE OF POWER</b>                         |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies (other than power purchased for resale) |       |
| .13                              | Power purchased for resale                                     |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL GENERATION OR PURCHASE OF POWER</b>                   |       |
| <b>421</b>                       | <b>TRANSMISSION</b>  |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL TRANSMISSION</b>                                      |       |
| <b>422</b>                       | <b>DISTRIBUTION</b>  |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .40                              | Maintenance and repairs  |       |
| .60                              | Minor equipment purchase or replacement                        |       |
| .70                              | Major equipment replacement                                    |       |
| .80                              | Capital outlay (From Schedule C)                               |       |
|                                  | <b>TOTAL DISTRIBUTION</b>                                      |       |
| <b>423</b>                       | <b>ADMINISTRATION</b>  |       |
| .00                              | Salaries and wages   |       |
| .10                              | Materials and supplies   |       |
| .20                              | General expense  |       |
| .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)                               |       |
|                                  | <b>TOTAL ADMINISTRATION</b>                                    |       |

07. ELECTRIC FUND EXPENDITURES - Continued

| Purposes of Expenditure              |  | Total |
|--------------------------------------|--|-------|
| 471                                  | <b>INSURANCE</b>   |       |
| .00                                  | Fire   |       |
| .01                                  | Compensation   |       |
| .02                                  | Casualty   |       |
| .03                                  | Other (Specify)  |       |
|                                      | 1.   |       |
|                                      | 2.   |       |
|                                      | 3.   |       |
|                                      | <b>TOTAL INSURANCE</b>   |       |
| 483                                  | <b>INTEREST ON BONDED DEBT</b>                                   |       |
| 489                                  | <b>AUTHORITY RENTALS (Payments to municipal authority)</b>       |       |
|                                      | <b>TOTAL GOVERNMENTAL EXPENDITURES</b>                           |       |
| <b>NON-GOVERNMENTAL EXPENDITURES</b> |  |       |
| 472                                  | <b>JUDGMENTS AND LOSSES</b>                                      |       |
| 473                                  | <b>REFUNDS OF PRIOR YEARS' RECEIPTS</b>                          |       |
| 486                                  | <b>PRINCIPAL PAID ON BONDED DEBT</b>                             |       |
| 488                                  | <b>TRANSFERS TO SINKING FUNDS (From Schedule E-2)</b>            |       |
| 490                                  | <b>TRANSFERS TO OTHER FUNDS (From Schedule E-2)</b>              |       |
|                                      | <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>                       |       |
|                                      | <b>TOTAL EXPENDITURES</b>  |       |
| 100                                  | Cash Balance, December , 19                                      |       |
| 120                                  | Securities and Investments Held (Enter here and on Schedule E-1) |       |
|                                      | <b>TOTAL CASH AND INVESTMENTS</b>                                |       |
|                                      | <b>TOTAL EXPENDITURES AND BALANCES</b>                           |       |

## 08. SEWER FUND RECEIPTS

| Sources of Receipt                              |  | Total          |
|---|--|----------------|
| 100   | Cash Balance, January 1, 19 81                                   | 23,793         |
| 120   | Securities and Investments Held (Enter here and on Schedule E-1) |                |
| <b>TOTAL CASH AND INVESTMENTS</b>               |  | <b>23,793</b>  |
| <b>REVENUE RECEIPTS</b>                         |  |                |
| 340   | <b>INTERESTS AND RENTS</b>                                       |                |
| .01   | Earnings from temporary deposits and investments                 | 123            |
| .02   | Rent of buildings, property and equipment                        |                |
| <b>TOTAL INTERESTS AND RENTS</b>                |  | <b>123</b>     |
| 360.13  | <b>SEWER RENTS</b>   |                |
| .01   | Current year's billings  | 140,578        |
| .02   | Prior years' billings  | 15,494         |
| <b>TOTAL SEWER RENTS</b>                        |  | <b>156,072</b> |
| 370.01  | <b>SPECIAL ASSESSMENTS AND LIENS</b>                             | <b>2,159</b>   |
| 370.04  | <b>MISCELLANEOUS REVENUE RECEIPTS (Specify)</b>                  |                |
|   | 1.   |                |
|   | 2.   |                |
|   | 3.   |                |
|   | 4.   |                |
|   | 5.   |                |
| <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>     |  |                |
| <b>TOTAL REVENUE RECEIPTS</b>                   |  | <b>158,354</b> |
| <b>NON-REVENUE RECEIPTS</b>                     |  |                |
| 370.02  | <b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>                  |                |
| 370.03  | <b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>                      | 220            |
| 370.05  | <b>MISCELLANEOUS NON-REVENUE RECEIPTS</b>                        |                |
|   | 1.   |                |
|   | 2.   |                |
|   | 3.   |                |
| <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b> |  | <b>220</b>     |
| 390   | <b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>            | <b>51,500</b>  |
| <b>TOTAL NON-REVENUE RECEIPTS</b>               |  | <b>51,720</b>  |
| <b>TOTAL RECEIPTS AND BALANCES</b>              |  | <b>233,867</b> |

## 08. SEWER FUND EXPENDITURES

| Purposes of Expenditure          |  | Total          |
|----------------------------------|--|----------------|
| <b>GOVERNMENTAL EXPENDITURES</b> |  |                |
| 421                              | <b>SANITARY SEWERS (Collection system)</b>             |                |
| .00                              | Salaries and wages                                     | 20,587         |
| .10                              | Materials and supplies                                 | 4,875          |
| .20                              | General expense  | 2,236          |
| .40                              | Maintenance and repairs                                |                |
| .60                              | Minor equipment purchase or replacement                |                |
| .70                              | Major equipment replacement                            |                |
| .80                              | Capital outlay (From Schedule C)                       |                |
|                                  | <b>TOTAL SANITARY SEWERS (Collection system)</b>       | <b>27,698</b>  |
| 422                              | <b>SEWAGE DISPOSAL</b>                                 |                |
| .00                              | Salaries and wages                                     | 23,270         |
| .10                              | Materials and supplies                                 | 8,113          |
| .20                              | General expense  | 17,745         |
| .40                              | Maintenance and repairs                                | 1,544          |
| .60                              | Minor equipment purchase or replacement                |                |
| .70                              | Major equipment replacement                            |                |
| .80                              | Capital outlay (From Schedule C)                       |                |
|                                  | <b>TOTAL SEWAGE DISPOSAL</b>                           | <b>50,672</b>  |
| 423                              | <b>ADMINISTRATION</b>                                  |                |
| .00                              | Salaries and wages                                     | 17,689         |
| .10                              | Materials and supplies                                 | 1,229          |
| .20                              | General expense  | 10,880         |
| .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)                       | 20,558         |
|                                  | <b>TOTAL ADMINISTRATION</b>                            | <b>50,356</b>  |
| 471                              | <b>INSURANCE</b>                                       |                |
| .00                              | Fire   |                |
| .01                              | Compensation   |                |
| .02                              | Casualty   |                |
| .03                              | Other (Specify)  |                |
|                                  | 1.   |                |
|                                  | 2.   |                |
|                                  | 3.   |                |
|                                  | <b>TOTAL INSURANCE</b>                                 |                |
| 483                              | <b>INTEREST ON BONDED DEBT</b>                         |                |
| 489                              | <b>AUTHORITY RENTALS (Payments to sewer authority)</b> | <b>56,000</b>  |
|                                  | <b>TOTAL GOVERNMENTAL EXPENDITURES</b>                 | <b>184,726</b> |

## 08. SEWER FUND EXPENDITURES - Continued

| Purposes of Expenditure              |  | Total          |
|--------------------------------------|--|----------------|
| <b>NON-GOVERNMENTAL EXPENDITURES</b> |  |                |
| 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)                     | 38,000         |
|                                      | <b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>                       | <b>38,000</b>  |
|                                      | <b>TOTAL EXPENDITURES</b>  | <b>222,726</b> |
| 100                                  | Cash Balance, December , 19                                      | 11,141         |
| 120                                  | Securities and Investments Held (Enter here and on Schedule E-1) | 11,141         |
|                                      | <b>TOTAL CASH AND INVESTMENTS</b>                                | <b>233,867</b> |
|                                      | <b>TOTAL EXPENDITURES AND BALANCES</b>                           |                |

10.--12. SPECIAL ASSESSMENT BOND FUNDS

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

RECEIPTS

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

EXPENDITURES

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



10.-12. SPECIAL ASSESSMENT BOND FUNDS - Continued

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

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.  |  |  |
|        | <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>       |  |  |
| 370.05 | MISCELLANEOUS NON-REVENUE RECEIPTS                |  |  |
|        | 1.  |  |  |
|        | 2.  |  |  |
|        | 3.  |  |  |
|        | <b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b>   |  |  |
| 380    | PROCEEDS FROM SALE OF BONDS                       |  |  |
| 390    | TRANSFERS FROM OTHER FUNDS (From Schedule E-2)    |  |  |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>                |  |  |

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)          |  |  |
|     | <b>TOTAL EXPENDITURES</b>                             |  |  |
| 100 | Cash Balance, December , 19                           |  |  |
| 120 | Securities and Investments Held (From Schedule E-1)   |  |  |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                     |  |  |
|     | <b>TOTAL EXPENDITURES AND BALANCES</b>                |  |  |

15.-17. GENERAL OBLIGATION BOND FUNDS

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

RECEIPTS

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

EXPENDITURES

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

15.-17. GENERAL OBLIGATION BOND FUNDS - Continued

|     | Receipts and Expenditures                           | 17.<br>Series of | Total<br>All<br>Funds |
|-----|---|------------------|-----------------------|
| 100 | Cash Balance, January , 19                          |                  |                       |
| 120 | Securities and Investments Held (From Schedule E-1) |                  |                       |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   |                  |                       |

RECEIPTS

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

EXPENDITURES

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

## 20.-22. SINKING FUNDS

| Receipts and Expenditures  |   | 20.  | 21.  |
|----------------------------|---|------|------|
|                            |   | Fund | Fund |
| 100                        | Cash Balance, January 1, 1981                       | 108  |      |
| 120                        | Securities and Investments Held (From Schedule E-1) |      |      |
| TOTAL CASH AND INVESTMENTS |   | 108  |      |

## 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                        | 6     |  |
| 390                         | TRANSFERS FROM OTHER FUNDS (From Schedule E-2) | 9,400 |  |
| TOTAL RECEIPTS AND BALANCES |  | 9,514 |  |

## EXPENDITURES

|                                 |  |       |  |
|---------------------------------|--|-------|--|
| 481                             | INTEREST PAID ON TAX ANTICIPATION LOANS                              |       |  |
| 482                             | INTEREST PAID ON LOANS FOR CAPITAL EXPENDITURE (Sec. 409 of Act 52)  | 404   |  |
| 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              |  | 9,404 |  |
| 100                             | Cash Balance, December , 19  | 110   |  |
| 120                             | Securities and Investments Held (From Schedule E-1)                  |       |  |
| TOTAL CASH AND INVESTMENTS      |  | 110   |  |
| TOTAL EXPENDITURES AND BALANCES |  | 9,514 |  |

## 20.-22. SINKING FUNDS - Continued

|     | Receipts and Expenditures                           | 22.<br>Fund | Total<br>All<br>Funds |
|-----|---|-------------|-----------------------|
| 100 | Cash Balance, January , 19                          |             | 108                   |
| 120 | Securities and Investments Held (From Schedule E-1) |             |                       |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   |             | 108                   |

## RECEIPTS

|        |   |  |       |
|--------|---|--|-------|
| 300    | <b>REAL ESTATE TAXES</b>                              |  |       |
| .01    | Current year's levy                                   |  |       |
| .02    | Prior years' levies (from tax collector)              |  |       |
| .03    | Delinquent (returned from county)                     |  |       |
| .04    | Interim   |  |       |
|        | <b>TOTAL REAL ESTATE TAXES</b>                        |  |       |
| 340.01 | <b>TOTAL INTEREST EARNINGS</b>                        |  | 6     |
| 390    | <b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b> |  | 9,400 |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>                    |  | 9,514 |

## EXPENDITURES

|     |   |  |       |
|-----|---|--|-------|
| 481 | <b>INTEREST PAID ON TAX ANTICIPATION LOANS</b>                              |  |       |
| 482 | <b>INTEREST PAID ON LOANS FOR CAPITAL EXPENDITURE</b> (Sec. 409 of Act 52)  |  | 404   |
| 483 | <b>INTEREST PAID ON BONDED DEBT</b>   |  |       |
| 484 | <b>PRINCIPAL PAID ON TAX ANTICIPATION LOANS</b>                             |  |       |
| 485 | <b>PRINCIPAL PAID ON LOANS FOR CAPITAL EXPENDITURE</b> (Sec. 409 of Act 52) |  | 9,000 |
| 486 | <b>PRINCIPAL PAID ON BONDED DEBT</b>  |  |       |
| 490 | <b>TRANSFERS TO OTHER FUNDS (From Schedule E-2)</b>                         |  |       |
|     | <b>TOTAL EXPENDITURES</b>   |  | 9,404 |
| 100 | Cash Balance, December , 19   |  | 110   |
| 120 | Securities and Investments Held (From Schedule E-1)                         |  |       |
|     | <b>TOTAL CASH AND INVESTMENTS</b>   |  | 110   |
|     | <b>TOTAL EXPENDITURES AND BALANCES</b>                                      |  | 9,514 |

30.-34. OTHER FUNDS

|     | Receipts and Expenditures                    | 30.<br>Capital<br>Reserve<br>Fund | 31.    | 32.  |
|-----|--|-----------------------------------|--------|------|
|     |  |                                   | Fund   | Fund |
| 100 | Cash Balance, January 1, 19 81               |                                   | 20,000 |      |
| 120 | Securities and Cash Held (From Schedule E-1) |                                   |        |      |
|     | <b>TOTAL CASH AND INVESTMENTS</b>            |                                   | 20,000 |      |

RECEIPTS

|        |   |  |        |  |
|--------|---|--|--------|--|
| 340.01 | TOTAL INTEREST EARNINGS                     |  | 3,068  |  |
| 370.02 | SALE OF PROPERTY, SUPPLIES AND EQUIPMENT    |  |        |  |
| 370.04 | MISCELLANEOUS REVENUE RECEIPTS (Specify)    |  |        |  |
|        | 1.  |  |        |  |
|        | 2.  |  |        |  |
|        | 3.  |  |        |  |
|        | 4.  |  |        |  |
|        | 5.  |  |        |  |
|        | 6.  |  |        |  |
|        | 7.  |  |        |  |
|        | 8.  |  |        |  |
|        | 9.  |  |        |  |
|        | 10.   |  |        |  |
|        | <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b> |  |        |  |
| 390    | TRANSFERS FROM OTHER FUNDS                  |  |        |  |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>          |  | 23,068 |  |

EXPENDITURES

|     |   |  |        |  |
|-----|---|--|--------|--|
| 400 | EXPENDITURES (Specify Account Number & Description) |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
|     |   |  |        |  |
| 490 | TRANSFERS TO OTHER FUNDS (From Schedule E-2)        |  | 23,068 |  |
|     | <b>TOTAL EXPENDITURES</b>                           |  | 23,068 |  |
| 100 | Cash Balance, December 31, 19 81                    |  | 0      |  |
| 120 | Securities and Investments Held (From Schedule E-1) |  |        |  |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   |  | 0      |  |
|     | <b>TOTAL EXPENDITURES AND BALANCES</b>              |  | 23,068 |  |

30.-34. OTHER FUNDS - Continued

| Receipts and Expenditures         |  | 33.  | 34.  | Total All Funds |
|-----------------------------------|--|------|------|-----------------|
|                                   |  | Fund | Fund |                 |
| 100                               | Cash Balance, January 1, 19 81               |      |      | 20,000          |
| 120                               | Securities and Cash Held (From Schedule E-1) |      |      |                 |
| <b>TOTAL CASH AND INVESTMENTS</b> |  |      |      | <b>20,000</b>   |

RECEIPTS

|   |  |  |  |               |
|---|--|--|--|---------------|
| 340.01                                      | TOTAL INTEREST EARNINGS                  |  |  | 3,068         |
| 370.02                                      | SALE OF PROPERTY, SUPPLIES AND EQUIPMENT |  |  |               |
| 370.04                                      | MISCELLANEOUS REVENUE RECEIPTS (Specify) |  |  |               |
|   | 1.                                       |  |  |               |
|   | 2.                                       |  |  |               |
|   | 3.                                       |  |  |               |
|   | 4.                                       |  |  |               |
|   | 5.                                       |  |  |               |
|   | 6.                                       |  |  |               |
|   | 7.                                       |  |  |               |
|   | 8.                                       |  |  |               |
|   | 9.                                       |  |  |               |
|   | 10.                                      |  |  |               |
| <b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b> |  |  |  |               |
| 390   | TRANSFERS FROM OTHER FUNDS               |  |  |               |
| <b>TOTAL RECEIPTS AND BALANCES</b>          |  |  |  | <b>23,068</b> |

EXPENDITURES

|  |   |  |  |               |
|--|---|--|--|---------------|
| 400                                    | EXPENDITURES (Specify Account Number and Description) |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
|  |   |  |  |               |
| 490                                    | TRANSFERS TO OTHER FUNDS (From Schedule E-2)          |  |  | 23,068        |
| <b>TOTAL EXPENDITURES</b>              |   |  |  | <b>23,068</b> |
| 100                                    | Cash Balance, December 31, 19 81                      |  |  | 0             |
| 120                                    | Securities and Investments Held (From Schedule E-1)   |  |  |               |
| <b>TOTAL CASH AND INVESTMENTS</b>      |   |  |  | <b>0</b>      |
| <b>TOTAL EXPENDITURES AND BALANCES</b> |   |  |  | <b>23,068</b> |

## 35. STATE LIQUID FUELS HIGHWAY AID FUND

| Receipts and Expenditures         |  | Total |
|-----------------------------------|--|-------|
| 100                               | Cash Balance, January 1, 19 81                                   | 149   |
| 120                               | Securities and Investments Held (Enter here and on Schedule E-1) |       |
| <b>TOTAL CASH AND INVESTMENTS</b> |  | 149   |

## RECEIPTS

|                                     |  |        |
|-------------------------------------|--|--------|
| 340.01                              | EARNINGS FROM TEMPORARY DEPOSITS AND INVESTMENTS | 1,826  |
| 350.02                              | STATE MOTOR LICENSE FUND GRANTS                  | 31,374 |
| 370.04                              | MISCELLANEOUS RECEIPTS (Specify)                 |        |
|                                     | 1.   |        |
|                                     | 2.   |        |
|                                     | 3.   |        |
| <b>TOTAL MISCELLANEOUS RECEIPTS</b> |  |        |
| 390                                 | TRANSFERS FROM OTHER FUNDS                       | 170    |
| <b>TOTAL RECEIPTS AND BALANCES</b>  |  | 33,519 |

## EXPENDITURES

|   |   |        |
|---|---|--------|
| <b>MAINTENANCE</b>  |   |        |
| 430.69  | Purchase of Hand Tools  |        |
| 430.79  | Purchase of Road Machinery & Road Equipment (Major Equipment Purchases) | 6,250  |
| 431   | Cleaning of Streets and Gutters   | 5,095  |
| 432   | Snow and Ice Removal  |        |
| 433   | Road and Street Signs and Markings                                      | 752    |
| 437   | Repairs of Tools and Machinery  |        |
| 438   | Roads and Bridges   | 21,272 |
| <b>TOTAL MAINTENANCE</b>  |   | 33,369 |
| 439   | <b>CONSTRUCTION AND REBUILDING</b>                                      |        |
| .00   | Streets and Roads   |        |
| .02   | Bridges, Viaducts and Grade Separations                                 |        |
| .03   | Guard Rails   |        |
| .04   | Storm Sewers and Drains (Surface Drainage)                              |        |
| .05   | Curbs   |        |
| <b>TOTAL CONSTRUCTION AND REBUILDING (Enter here and on Schedule C)</b> |   |        |
| 490   | TRANSFERS TO OTHER FUNDS (From Schedule E-2)                            |        |
| <b>TOTAL EXPENDITURES</b>   |   |        |
| 100   | Cash Balance, December , 19   | 150    |
| 120   | Securities and Investments Held (From Schedule E-1)                     |        |
| <b>TOTAL CASH AND INVESTMENTS</b>                                       |   | 150    |
| <b>TOTAL EXPENDITURES AND BALANCES</b>                                  |   | 33,519 |





## AGENCY AND TRUST FUNDS

|     | Receipts and Expenditures                           | 50.<br>Firemen's<br>Relief<br>Fund | 60.<br>Police<br>Pension<br>Fund | Doherty<br>Coal<br>Fund |
|-----|---|------------------------------------|----------------------------------|-------------------------|
| 100 | Cash Balance, January 1, 1981                       |                                    |                                  |                         |
| 120 | Securities and Investments Held (From Schedule E-1) |                                    |                                  | 475                     |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   |                                    |                                  | 475                     |

## RECEIPTS

|        |   |        |        |        |
|--------|---|--------|--------|--------|
| 340.01 | EARNINGS FROM TEMPORARY DEPOSITS & INVESTMENTS        |        |        |        |
| 350.02 | FOREIGN FIRE INSURANCE TAX                            |        | XXXXXX | XXXXXX |
| 350.02 | FOREIGN CASUALTY INSURANCE TAX                        | XXXXXX |        | 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                             |        |        | 366    |
|        | 2.  |        |        |        |
|        | 3.  |        |        |        |
| 390    | TRANSFERS FROM OTHER FUNDS                            |        |        |        |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>                    |        |        | 841    |

## 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) |        |        |        |
|        | Coal Expenditures   |        |        | 727    |
|        |   |        |        |        |
|        |   |        |        |        |
|        |   |        |        |        |
|        |   |        |        |        |
| 490    | TRANSFERS TO OTHER FUNDS (From Schedule E-2)                |        |        |        |
|        | <b>TOTAL EXPENDITURES</b>                                   |        |        | 727    |
| 100    | Cash Balance, December 31, 1981                             |        |        | 114    |
| 120    | Securities and Investments Held (From Schedule E-1)         |        |        |        |
|        | <b>TOTAL CASH AND INVESTMENTS</b>                           |        |        | 114    |
|        | <b>TOTAL EXPENDITURES AND BALANCES</b>                      |        |        | 841    |

AGENCY AND TRUST FUNDS - Continued

S.H.I.N.E.

|     | Receipts and Expenditures                           | Downtown Improvement Fund | Fund | Total All Funds |
|-----|---|---------------------------|------|-----------------|
| 100 | Cash Balance, January 1, 1981                       | 500                       |      |                 |
| 120 | Securities and Investments Held (From Schedule E-1) |                           |      |                 |
|     | <b>TOTAL CASH AND INVESTMENTS</b>                   | 500                       |      | 975             |

RECEIPTS

|        |   |        |        |        |
|--------|---|--------|--------|--------|
| 340.01 | EARNINGS FROM TEMPORARY DEPOSITS & INVESTMENTS        |        |        |        |
| 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                       |        |        |        |
| 370.07 | CONTRIBUTIONS FROM FIREMEN                            | XXXXXX | XXXXXX | XXXXXX |
| 370.07 | CONTRIBUTIONS FROM POLICE EMPLOYEES                   | XXXXXX | XXXXXX | XXXXXX |
|        | OTHER RECEIPTS (Specify Account Number & Description) |        |        |        |
|        | 1.  |        |        | 366    |
|        | 2.  |        |        |        |
|        | 3.  |        |        |        |
| 390    | TRANSFERS FROM OTHER FUNDS                            |        |        |        |
|        | <b>TOTAL RECEIPTS AND BALANCES</b>                    | 500    |        | 1,341  |

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) |        |        |        |
|        | Land Option Expense   | 200    |        | 927    |
|        |   |        |        |        |
|        |   |        |        |        |
|        |   |        |        |        |
|        |   |        |        |        |
|        |   |        |        |        |
| 490    | TRANSFERS TO OTHER FUNDS (From Schedule E-2)                |        |        |        |
|        | <b>TOTAL EXPENDITURES</b>                                   | 200    |        | 927    |
| 100    | Cash Balance, December 31, 1981                             | 300    |        | 414    |
| 120    | Securities and Investments Held (From Schedule E-1)         |        |        |        |
|        | <b>TOTAL CASH AND INVESTMENTS</b>                           | 300    |        | 414    |
|        | <b>TOTAL EXPENDITURES AND BALANCES</b>                      | 500    |        | 1,341  |

## CAPITAL OUTLAYS

|  | .80<br>Total | .81<br>Land<br>and Land<br>Improvements | .82<br>Buildings<br>and<br>Building<br>Improvements | .83<br>Machinery<br>and<br>Equipment |
|--|--------------|---|---|--------------------------------------|
| <b>01. GENERAL FUND</b>                                    |              |   |   |                                      |
| <b>GENERAL GOVERNMENT</b>                                  |              |   |   |                                      |
| 400 Administration   |              |   |   |                                      |
| 401 Tax Collection   |              |   |   |                                      |
| 402 Municipal Buildings and Offices                        |              |   |   |                                      |
| <b>TOTAL GENERAL GOVERNMENT</b>                            |              |   |   |                                      |
| <b>PROTECTION TO PERSONS AND<br/>PROPERTY</b>              |              |   |   |                                      |
| 410-412 Police Protection                                  |              |   |   |                                      |
| 413-415 Fire Protection                                    |              |   |   |                                      |
| 416 Building Regulation, Planning & Zoning                 |              |   |   |                                      |
| <b>TOTAL PROTECTION TO<br/>PERSONS AND PROPERTY</b>        |              |   |   |                                      |
| <b>HEALTH AND SANITATION</b>                               |              |   |   |                                      |
| 421-423 Sanitary Sewers Collection & Disposal              |              |   |   |                                      |
| 424 Garbage Collection & Disposal                          |              |   |   |                                      |
| 425 Ash & Rubbish Collection & Disposal                    |              |   |   |                                      |
| 426 Incinerator or Landfill Operations                     |              |   |   |                                      |
| 427 Public Comfort Stations                                |              |   |   |                                      |
| <b>TOTAL HEALTH &amp; SANITATION</b>                       |              |   |   |                                      |
| <b>HIGHWAYS</b>  |              |   |   |                                      |
| 430 General Services                                       |              |   |   |                                      |
| 431 Cleaning of Streets and Gutters                        |              |   |   |                                      |
| 432 Snow and Ice Removal                                   |              |   |   |                                      |
| 433 Road and Street Signs and Markings                     |              |   |   |                                      |
| 434 Street Lighting  |              |   |   |                                      |
| 435 Sidewalks and Crosswalks                               |              |   |   |                                      |
| 436 Storm Sewers and Drains                                |              |   |   |                                      |
| 439 Construction and Rebuilding -<br>.00 Streets and Roads |              |   |   |                                      |
| .01 Sidewalks and Crosswalks                               |              |   |   |                                      |
| .02 Bridges, Viaducts and Grade Separations                |              |   |   |                                      |
| .03 Guard Rails  |              |   |   |                                      |
| .04 Storm Sewers and Drains                                |              |   |   |                                      |
| .05 Curbs  |              |   |   |                                      |
| .06 Alleys   |              |   |   |                                      |
| <b>TOTAL HIGHWAYS</b>                                      |              |   |   |                                      |
| <b>440 TOTAL LIBRARY</b>                                   |              |   |   |                                      |
| <b>PARKS AND RECREATION</b>                                |              |   |   |                                      |
| 450 General Recreation Services                            |              |   |   |                                      |
| 451 Parks and Playgrounds                                  |              |   |   |                                      |
| 452 Golf Courses   |              |   |   |                                      |
| 453 Swimming Pools   | 17,176       |   | 17,176  |                                      |
| 454 Shade Trees and Other Plantings                        | 418          | 418                                     |   |                                      |
| <b>TOTAL PARKS &amp; RECREATION</b>                        | 17,594       | 418                                     | 17,176  |                                      |

SCHEDULE C - Continued

CAPITAL OUTLAYS

|   | .84<br>Vehicles | .85<br>Construction<br>Equipment | .86<br>Traffic<br>Signals | .87<br>Parking<br>Meters |
|---|-----------------|----------------------------------|---------------------------|--------------------------|
| <b>01. GENERAL FUND</b>                             |                 |                                  |                           |                          |
| <b>GENERAL GOVERNMENT</b>                           |                 |                                  |                           |                          |
| 400 Administration                                  |                 |                                  |                           |                          |
| 401 Tax Collection                                  |                 |                                  |                           |                          |
| 402 Municipal Buildings or Offices                  |                 |                                  |                           |                          |
| <b>TOTAL GENERAL GOVERNMENT</b>                     |                 |                                  |                           |                          |
| <b>PROTECTION TO PERSONS AND<br/>PROPERTY</b>       |                 |                                  |                           |                          |
| 410-412 Police Protection                           |                 |                                  |                           |                          |
| 413-415 Fire Protection                             |                 |                                  |                           |                          |
| 416 Building Regulation, Planning & Zoning          |                 |                                  |                           |                          |
| <b>TOTAL PROTECTION TO<br/>PERSONS AND PROPERTY</b> |                 |                                  |                           |                          |
| <b>HEALTH AND SANITATION</b>                        |                 |                                  |                           |                          |
| 421-423 Sanitary Sewers Collection and<br>Disposal  |                 |                                  |                           |                          |
| 424 Garbage Collection and Disposal                 |                 |                                  |                           |                          |
| 425 Ash and Rubbish Collection & Disposal           |                 |                                  |                           |                          |
| 426 Incinerator or Landfill Operations              |                 |                                  |                           |                          |
| 427 Public Comfort Stations                         |                 |                                  |                           |                          |
| <b>TOTAL HEALTH &amp; SANITATION</b>                |                 |                                  |                           |                          |
| <b>HIGHWAYS</b>                                     |                 |                                  |                           |                          |
| 430 General Services                                |                 |                                  |                           |                          |
| 431 Cleaning of Streets and Gutters                 |                 |                                  |                           |                          |
| 432 Snow and Ice Removal                            |                 |                                  |                           |                          |
| 433 Road and Street Signs and Markings              |                 |                                  |                           |                          |
| 434 Street Lighting                                 |                 |                                  |                           |                          |
| 435 Sidewalks and crosswalks                        |                 |                                  |                           |                          |
| 436 Storm Sewers and Drains                         |                 |                                  |                           |                          |
| .00 Construction and Rebuilding                     |                 |                                  |                           |                          |
| .00 Street and roads                                |                 |                                  |                           |                          |
| .01 Sidewalks and crosswalks                        |                 |                                  |                           |                          |
| .02 Bridges, Viaducts & Grade Separations           |                 |                                  |                           |                          |
| .03 Guard rails                                     |                 |                                  |                           |                          |
| .04 Storm Sewers and Drains                         |                 |                                  |                           |                          |
| .05 Curbs   |                 |                                  |                           |                          |
| .06 Alleys  |                 |                                  |                           |                          |
| <b>TOTAL HIGHWAYS</b>                               |                 |                                  |                           |                          |
| <b>TOTAL LIBRARY</b>                                |                 |                                  |                           |                          |
| <b>PARKS AND RECREATION</b>                         |                 |                                  |                           |                          |
| 450 General Recreation Services                     |                 |                                  |                           |                          |
| 451 Parks and Playgrounds                           |                 |                                  |                           |                          |
| 452 Golf Courses                                    |                 |                                  |                           |                          |
| 453 Swimming Pools                                  |                 |                                  |                           |                          |
| 454 Shade Trees and Other Plantings                 |                 |                                  |                           |                          |
| <b>TOTAL PARKS &amp; RECREATION</b>                 |                 |                                  |                           |                          |

SCHEDULE C - Continued

CAPITAL OUTLAYS

|  | .80<br>Total | .81<br>Land<br>and Land<br>Improvements | .82<br>Buildings<br>and<br>Building<br>Improvements | .83<br>Machinery<br>and<br>Equipment |
|--|--------------|---|---|--------------------------------------|
| <b>SPECIAL SERVICES</b>                          |              |   |   |                                      |
| 460 Markets                                      |              |   |   |                                      |
| 461 Cemeteries                                   |              |   |   |                                      |
| 462 Airports                                     |              |   |   |                                      |
| 463 Urban Renewal                                |              |   |   |                                      |
| 464 Other (Specify)                              |              |   |   |                                      |
| <b>TOTAL SPECIAL SERVICES</b>                    |              |   |   |                                      |
| <b>SPECIAL TAX FUNDS FOR:</b>                    |              |   |   |                                      |
| 02. Street Lighting                              |              |   |   |                                      |
| 03. Fire Protection                              |              |   |   |                                      |
| 04. Other (Specify)                              |              |   |   |                                      |
| 05. Other (Specify)                              |              |   |   |                                      |
| <b>TOTAL SPECIAL TAX FUNDS</b>                   |              |   |   |                                      |
| <b>06. WATER FUND</b>                            |              |   |   |                                      |
| 420 Water Collection                             |              |   |   |                                      |
| 421 Water Purification                           |              |   |   |                                      |
| 422 Water Pumping                                |              |   |   |                                      |
| 423 Water Distribution                           |              |   |   |                                      |
| 424 Administration                               |              |   |   |                                      |
| <b>TOTAL WATER FUND</b>                          |              |   |   |                                      |
| <b>07. ELECTRIC FUND</b>                         |              |   |   |                                      |
| 420 Generation or Purchase of Power              |              |   |   |                                      |
| 421 Transmissions                                |              |   |   |                                      |
| 422 Distribution                                 |              |   |   |                                      |
| 423 Administration                               |              |   |   |                                      |
| <b>TOTAL ELECTRIC FUND</b>                       |              |   |   |                                      |
| <b>08. SEWER FUND</b>                            |              |   |   |                                      |
| 421 Sanitary Sewers (Collection System)          |              |   |   |                                      |
| 422 Sewage Disposal                              |              |   |   |                                      |
| 423 Administration                               | 20,558       | 20,558                                  |   |                                      |
| <b>TOTAL SEWER FUND</b>                          | 20,558       | 20,558                                  |   |                                      |
| <b>10.-12. SPECIAL ASSESSMENT BOND FUNDS</b>     |              |   |   |                                      |
| <b>15.-17. GENERAL OBLIGATION BOND FUNDS</b>     |              |   |   |                                      |
| <b>30.-34. OTHER FUNDS</b>                       |              |   |   |                                      |
| <b>35. STATE LIQUID FUELS HIGHWAY AID FUND</b>   |              |   |   |                                      |
| 439 Construction and Rebuilding                  |              |   |   |                                      |
| .00 Streets and Roads                            |              |   |   |                                      |
| .02 Bridges, Viaducts & Grade Separations        |              |   |   |                                      |
| .03 Guard Rails                                  |              |   |   |                                      |
| .04 Storm Sewers & Drains (Surface Drainage)     |              |   |   |                                      |
| .05 Curbs  |              |   |   |                                      |
| <b>TOTAL STATE LIQUID FUELS HIGHWAY AID FUND</b> |              |   |   |                                      |
| <b>85. FEDERAL REVENUE SHARING FUND</b>          |              |   |   |                                      |
| <b>TOTAL CAPITAL OUTLAY</b>                      | 38,152       | 20,976                                  | 17,176  |                                      |



**SCHEDULE D**

**GRANTS AND REVENUE SHARING - FEDERAL AND STATE**

| Source and Purpose of Grant  | Fund         |  |
|--|--------------|--|
| <b>FEDERAL</b>   | General Fund |  |
| 1. (Specify Purpose)   |              |  |
| 2.   |              |  |
| 3.   |              |  |
| 4.   |              |  |
| 5.   |              |  |
| 6.   |              |  |
| 7.   |              |  |
| 8.   |              |  |
| 9.   |              |  |
| 10.  |              |  |
| <b>TOTALS</b>  |              |  |
| <b>STATE</b>   |              |  |
| 1. (Specify Purpose)   |              |  |
| 1. Highway Safety Equipment & Training   | 3,710        |  |
| 2.   |              |  |
| 3.   |              |  |
| 4.   |              |  |
| 5.   |              |  |
| 6.   |              |  |
| 7.   |              |  |
| 8.   |              |  |
| 9.   |              |  |
| 10.  |              |  |
| <b>TOTALS</b>  | 3,710        |  |
| <b>TOTAL FEDERAL AND STATE GRANTS AND REVENUE SHARING (to schedules A and B)</b> | 3,710        |  |



## SCHEDULE E-1

### CHANGES IN SECURITIES AND INVESTMENTS

|     | 120. Securities and Investments        | Securities at beginning of year | Securities at end of year | Net Increase | Net Decrease |
|-----|--|---------------------------------|---------------------------|--------------|--------------|
| 01. | General Fund                           |                                 |                           |              |              |
| 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              |                                 |                           |              |              |
| 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           |                                 |                           |              |              |
|     | <b>TOTAL</b>                           |                                 |                           |              |              |

## SCHEDULE E-2

## INTERFUND TRANSFERS – GOVERNMENTAL FUNDS

|  | Transfers Into             | Transfers Out               |
|--|----------------------------|-----------------------------|
| 01. General Fund (to Sinking Funds)        | 9,400                      | 9,400                       |
| 01. General Fund (to Other Funds)          | 61,068                     | 74,738                      |
| 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              | 51,500                     | 38,000                      |
| 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                 | 170                        |                             |
| 50. Fireman's Relief Fund                  |                            |                             |
| 60. Police Pension Fund                    |                            |                             |
| 85. Federal Revenue Sharing Fund           |                            |                             |
| <b>TOTAL</b>                               | <b>122,138</b>             | <b>122,138</b>              |
|  | (Must equal Transfers Out) | (Must equal Transfers Into) |

# SCHEDULE F

## TAX STATEMENT

### I. ASSESSED VALUATION

|  |               |                       |        |       |
|--|---------------|-----------------------|--------|-------|
| A. Real Estate Taxable (see below)           | \$ 11,892,080 | A. General Purposes   | 25 1/2 | mills |
| B. Occupations                               | \$ 487,750    | B. Debt Purposes      |        | mills |
| C. Total taxable valuation                   | \$ 12,379,830 | C. All Other Purposes |        | mills |
| D. Value of Real Estate Exempt from Taxation | \$ 4,021,360  | D. Total tax rate     | 25 1/2 | mills |

### II. TAX RATE

E. Rate of Assessment (per cent of true value) . . . . . 32.48 %

### 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     |
|---|-------------|-------------|-----------|
| <b>A. TOTAL TAXES COLLECTED DURING 19 81</b>              |             |             |           |
| a. Discount collections                                   | \$ 234,567  | \$ 8,045    |           |
| b. Face collections                                       | \$ 28,726   | \$ 1,311    |           |
| c. Penalty collections (including penalties and interest) | \$ 9,094    | \$ 491      |           |
| d. Prior years not returned or liened                     |             |             |           |
| e. Returned and liened                                    | \$ 16,990   | \$ 1,447    | \$ 11,294 |
|   | \$ 289,377  |             |           |

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

### B. TOTAL TAXES OUTSTANDING AT END OF 19 81

|  |           |          |          |
|--|-----------|----------|----------|
| a. Delinquent                            | \$ 18,198 | \$ 1,300 |          |
| b. Prior years - not returned and liened |           |          |          |
| c. Returned and liened                   | \$ 18,198 | \$ 1,300 | \$ 1,300 |

### V. REAL ESTATE - ASSESSED VALUATIONS

|                                    |                   |                  |
|------------------------------------|-------------------|------------------|
| <b>A. Real Estate - Taxable</b>    |                   |                  |
| Residential                        | 7,701,470         | 50,370           |
| Industrial                         | 1,253,880         | 280,700          |
| Commercial                         | 2,880,690         | 630,720          |
| Mineral                            |                   | 1,939,370        |
| Agricultural                       | 56,040            | 7,880            |
| Other                              |                   | 669,270          |
| <b>TOTAL Taxable</b>               | <b>11,892,080</b> |                  |
| <b>B. Real Estate - Nontaxable</b> |                   |                  |
| Government - Federal               |                   |                  |
| State                              |                   |                  |
| Municipal & County                 |                   |                  |
| School                             |                   |                  |
| Authority                          |                   |                  |
| Non Government - Churches          |                   |                  |
| Inst. of Learning                  |                   |                  |
| Public Utilities                   |                   |                  |
| Other                              |                   |                  |
| <b>TOTAL Nontaxable</b>            |                   | <b>4,021,360</b> |

JLE G  
DEBT STATEMENT

DETAILED STATEMENT OF INDEBTEDNESS

| Purpose<br>(List Each Issue or Loan; Omit Cents)                                 | Fund | Year<br>of<br>Issue | Original<br>Amount of<br>Issue | Outstanding<br>January 1,<br>19 | Principal<br>Paid<br>During<br>Year | Outstanding<br>December 31,<br>19 |
|--|------|---------------------|--------------------------------|---------------------------------|-------------------------------------|-----------------------------------|
| <b>GENERAL OBLIGATION BONDS OR NOTES</b>   |      |                     |                                |                                 |                                     |                                   |
| <b>Electoral</b>   |      |                     |                                |                                 |                                     |                                   |
| 1.   |      |                     |                                |                                 |                                     |                                   |
| 2.   |      |                     |                                |                                 |                                     |                                   |
| 3.   |      |                     |                                |                                 |                                     |                                   |
| 4.   |      |                     |                                |                                 |                                     |                                   |
| 5.   |      |                     |                                |                                 |                                     |                                   |
| <b>Non-electoral</b>   |      |                     |                                |                                 |                                     |                                   |
| 1.   |      |                     |                                |                                 |                                     |                                   |
| 2.   |      |                     |                                |                                 |                                     |                                   |
| 3.   |      |                     |                                |                                 |                                     |                                   |
| 4.   |      |                     |                                |                                 |                                     |                                   |
| 5.   |      |                     |                                |                                 |                                     |                                   |
| 6.   |      |                     |                                |                                 |                                     |                                   |
| 7.   |      |                     |                                |                                 |                                     |                                   |
| <b>TOTAL</b>   |      |                     |                                |                                 |                                     |                                   |
| <b>FIVE-YEAR LOANS FOR CAPITAL EXPENDITURES (Section 409)</b>                    |      |                     |                                |                                 |                                     |                                   |
| 1. Recreation One Year Note  |      |                     |                                |                                 |                                     |                                   |
|  |      |                     | 45,000                         | 45,000                          | 45,000                              | - 0 -                             |
| 2. Five Year Capital Improvement   |      |                     |                                |                                 |                                     |                                   |
|  |      |                     | 200,000                        | 200,000                         | 13,963                              | 186,037                           |
| 3. Land Acquisition Note   |      |                     |                                |                                 |                                     |                                   |
|  |      |                     | 45,000                         | 9,000                           | 9,000                               | - 0 -                             |
| <b>TOTAL</b>   |      |                     |                                |                                 |                                     |                                   |
|  |      |                     | 290,000                        | 254,000                         | 67,963                              | 186,037                           |
| <b>OTHER DEBT</b>  |      |                     |                                |                                 |                                     |                                   |
| Bond Anticipation Notes (Sec. 408)   |      |                     |                                |                                 |                                     |                                   |
| Tax Anticipation Notes (Sec. 501)  |      |                     |                                |                                 |                                     |                                   |
| <b>TOTAL</b>   |      |                     |                                |                                 |                                     |                                   |
| <b>LEASE RENTAL MUNICIPAL AUTHORITY DEBT (Municipality's Share of Principal)</b> |      |                     |                                |                                 |                                     |                                   |
| 1.   |      |                     |                                |                                 |                                     |                                   |
| 2.   |      |                     |                                |                                 |                                     |                                   |
| 3.   |      |                     |                                |                                 |                                     |                                   |
| <b>TOTAL</b>   |      |                     |                                |                                 |                                     |                                   |
|  |      |                     | 290,000                        | 254,000                         | 67,963                              | 186,037                           |

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 pages using the same format.

**SCHEDULE C - Continued**  
**DEBT STATEMENT - Continued**

**CREDIT TO DETERMINE NET DEBT**

| Purpose<br>(List Each Issue or Loan)   | Sinking<br>Fund<br>Balances | Assessments<br>Receivable | Delinquent<br>Taxes and<br>Liens<br>Collectible | Self-liquidating<br>or<br>Subsidized Debt | Surplus<br>Cash | Other<br>Accounts<br>Receivable | Insurance<br>Indemnification | Total<br>Credits<br>Against<br>Debt |
|--|-----------------------------|---------------------------|---|---|-----------------|---------------------------------|------------------------------|-------------------------------------|
| <b>GENERAL OBLIGATION BONDS<br/>OR NOTES</b>                                     |                             |                           |   |   |                 |                                 |                              |                                     |
| Electoral  |                             |                           |   |   |                 |                                 |                              |                                     |
| 1.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 2.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 3.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 4.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 5.   |                             |                           |   |   |                 |                                 |                              |                                     |
| Non-electoral  |                             |                           |   |   |                 |                                 |                              |                                     |
| 1.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 2.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 3.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 4.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 5.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 6.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 7.   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>TOTAL</b>   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>FIVE-YEAR LOANS FOR<br/>CAPITAL EXPEND. (Sec. 409)</b>                        |                             |                           |   |   |                 |                                 |                              |                                     |
| 1.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 2.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 3.   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>TOTAL</b>   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>OTHER DEBT</b>  |                             |                           |   |   |                 |                                 |                              |                                     |
| Bond Anticipation Notes (Sec. 408)   |                             |                           |   |   |                 |                                 |                              |                                     |
| Tax Anticipation Notes (Sec. 501)  |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>TOTAL</b>   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>LEASE RENTAL MUNICIPAL<br/>AUTHORITY DEBT (Munic. Share<br/>of Principal)</b> |                             |                           |   |   |                 |                                 |                              |                                     |
| 1.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 2.   |                             |                           |   |   |                 |                                 |                              |                                     |
| 3.   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>TOTAL</b>   |                             |                           |   |   |                 |                                 |                              |                                     |
| <b>TOTAL DEBT</b>  |                             |                           |   |   |                 |                                 |                              |                                     |

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 pages using the same format.

## DEBT STATEMENT - Continued

## SUMMARY OF DEBT

| Purpose<br>(List Each Issue or Loan)   | Fund    | Year<br>of<br>Issue | Gross Debt<br>Outstanding<br>December 31,<br>19<br>(From Page 50) | Total Credits<br>Against Debt<br>(From Page 51) | Total<br>Net<br>Debt |
|--|---------|---------------------|---|---|----------------------|
| <b>GENERAL OBLIGATION<br/>BONDS OR NOTES</b>                                     |         |                     |   |   |                      |
| Electoral  |         |                     |   |   |                      |
| 1.   |         |                     |   |   |                      |
| 2.   |         |                     |   |   |                      |
| 3.   |         |                     |   |   |                      |
| 4.   |         |                     |   |   |                      |
| 5.   |         |                     |   |   |                      |
| Non-electoral  |         |                     |   |   |                      |
| 1.   |         |                     |   |   |                      |
| 2.   |         |                     |   |   |                      |
| 3.   |         |                     |   |   |                      |
| 4.   |         |                     |   |   |                      |
| 5.   |         |                     |   |   |                      |
| 6.   |         |                     |   |   |                      |
| 7.   |         |                     |   |   |                      |
| <b>TOTAL</b>   |         |                     |   |   |                      |
| <b>FIVE-YEAR LOANS FOR<br/>CAPITAL EXPEND. (Sec. 409)</b>                        |         |                     |   |   |                      |
| 1. 1 Year Note   | 45,000  | 1980                | - 0 -   |   |                      |
| 2. 5 Year Note   | 200,000 | 1980                | 186,037   |   | 186,037              |
| 3. 5 Year Land Acq.  | 45,000  | 1976                | - 0 -   |   |                      |
| <b>TOTAL</b>   | 290,000 |                     | 186,037   |   | 186,037              |
| <b>OTHER DEBT</b>  |         |                     |   |   |                      |
| Bond Anticipation Notes (Sec. 408)   |         |                     |   |   |                      |
| Tax Anticipation Notes (Sec. 501)  |         |                     |   |   |                      |
| <b>TOTAL</b>   |         |                     |   |   |                      |
| <b>LEASE RENTAL MUNICIPAL<br/>AUTHORITY DEBT (Munic.<br/>Share of Principal)</b> |         |                     |   |   |                      |
| 1.   |         |                     |   |   |                      |
| 2.   |         |                     |   |   |                      |
| 3.   |         |                     |   |   |                      |
| <b>TOTAL</b>   |         |                     |   |   |                      |
| <b>TOTAL DEBT</b>  | 290,000 |                     | 186,037   |   | 186,037              |

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 pages using the same format.

## CALCULATION OF NON-ELECTORAL BORROWING BASE

|  | 19 79             | 19 80             | 19 81               |
|--|-------------------|-------------------|---------------------|
| Total Revenues Received<br>(from all sources)  | \$ <u>645,734</u> | \$ <u>709,904</u> | \$ <u>770,879</u>   |
| Deduct:  |                   |                   |                     |
| State & Federal subsidies and<br>reimbursements related to a<br>particular project financed<br>by debt | \$ _____          | \$ _____          | \$ _____            |
| Revenues, receipts,<br>assessments, etc., pledged for<br>self-liquidating debt                         | _____             | _____             | _____               |
| Interest on sinking funds  | _____             | _____ 8           | _____ 6             |
| Grants & Gifts-in-aid  | <u>89,565</u>     | <u>117,787</u>    | <u>129,263</u>      |
| Non-recurring receipts   | _____             | <u>9,239</u>      | <u>24,631</u>       |
| Total Revenues adjusted  | \$ <u>556,169</u> | \$ <u>582,870</u> | \$ <u>616,979</u>   |
| <br>Total Revenues Adjusted,<br>Three Years Ended December 31, 19 <u>81</u>                            |                   |                   | \$ <u>1,756,018</u> |
| Borrowing Base = Total Revenues Adjusted ÷ 3   |                   |                   | \$ <u>585,339</u>   |

# INSTRUCTIONS

The annual audit and financial report form was revised by the forms committees 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 service, 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 service performed by any municipal official or employe. 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



collections should be entered under Special Assessment Bond Funds or General Obligation Bond Funds.

code .80 in the respective accounts in Schedule B. Do not include replacements of major equipment, object code .70. These are charged directly to Schedule B.

**370.04. MISCELLANEOUS REVENUE RECEIPTS.** Include revenue which is not an expense reduction or otherwise provided for in the revenue chart of accounts.

**INTEREST.** Includes current interest requirements of debt service which are entered in Schedule B.

**NON-REVENUE RECEIPTS.** A non-revenue receipt is one which does not alter the net value of municipal assets.

Expenditures in Schedule B are recorded by cost object within governmental activity within function of government. Functions of government are general classification as "General Government", "Protection to Persons and Property", "Health and Sanitation" and so on. Government activities are breakdowns of functions. For example, Administration, Tax Collection and Municipal Buildings are activities in the "General Government" function. Major cost objects classifications are provided for most activities. Major and minor cost objects assigned are:

**370.02. SALE OF PROPERTY, SUPPLIES AND EQUIPMENT.** Include the proceeds from the sale of municipally owned property, supplies and equipment.

**370.03. REFUNDS OF PRIOR YEARS' EXPENDITURES.** Include the receipt of prior years' expenditures which cannot be applied to offset current expenditures.

| Major Cost Object | Related Minor Cost Object |
|-------------------|---------------------------|
|-------------------|---------------------------|

**370.05. MISCELLANEOUS NON-REVENUE RECEIPTS.** Include non-revenue receipts which is not an expense reduction or otherwise provided for in the chart of accounts.

- |                            |   |
|----------------------------|---|
| .10 Materials and supplies | .11 Fuel, light and water               |
|                            | .12 Uniforms                            |
|                            | .13 Hydrant and water service           |
|                            | .14 Chemicals for sewage treatment      |
|                            | .15 Library books, periodicals, etc.    |
|                            | .16 Recreational materials and supplies |

**370.06. JOINT PROJECTS.** Include any amounts received from other municipalities as reimbursement for construction or other outlay projects, the cost of which has been or will be paid from funds of the municipality.

- |                     |                               |
|---------------------|-------------------------------|
| .20 General expense | .21 Advertising and printing  |
|                     | .22 Insurance and bonding     |
|                     | .23 Rentals                   |
|                     | .24 Engineering services      |
|                     | .25 Plumbing inspection       |
|                     | .26 Contracted services       |
|                     | .27 Landfill fees and expense |
|                     | .28 Auditing services         |
|                     | .29 Legal services            |

**380.-385. BORROWED FUNDS.** Include proceeds of all bond issues and other borrowing which are paid directly into the General Fund. Usually bonds are issued for a specific purpose and only for that purpose. In the latter case the proceeds should be entered as receipts of a special bond fund.

- |                             |   |
|-----------------------------|---|
| .30 Communications expense  | .43 Maintenance and repairs-machinery and equipment |
| .40 Maintenance and repairs | .45 Maintenance and repairs-construction equipment  |
|                             | .46 Maintenance and repairs-traffic signal system   |
|                             | .47 Maintenance and repairs-parking meters          |

**390. TRANSFERS FROM OTHER FUNDS.** Include cash transferred from another fund to the General Fund. Such transfer of cash must also show as expenditure of the respective fund, account 490.

- |                               |  |
|-------------------------------|--|
| .50 Vehicle operating expense | .51 Gas, oil, grease                   |
|                               | .52 Tires and tubes                    |
|                               | .53 Repair parts                       |
|                               | .54 Contracted maintenance and repairs |
|                               | .55 Automotive allowance               |

## GENERAL FUND EXPENDITURES

**GOVERNMENTAL EXPENDITURES.** Governmental expenditures cover the actual cost of performing governmental services, including costs of operation and maintenance, capital improvements or purchases and interest on funds borrowed for such purposes.

- |   |   |
|---|---|
| .60 Minor equipment purchase or replacement | .73 Major equipment replacement-machinery and equipment |
| .70 Major equipment replacement             | .74 Major equipment replacement-vehicles                |
|   | .75 Construction equipment                              |
|   | .76 Major equipment replacement-traffic signal system   |
|   | .77 Major equipment replacement-parking meters          |

**OPERATION AND MAINTENANCE.** All expenditures for the costs which are considered necessary in carrying on the day to day business of local government are operation, maintenance and interest expenditures. These are entered in Schedule B in object classification .00 through .70.

- |                    |   |
|--------------------|---|
| .80 Capital outlay | .81 Land and land improvements          |
|                    | .82 Buildings and building improvements |
|                    | .83 Machinery and equipment             |
|                    | .84 Vehicles                            |
|                    | .85 Construction equipment              |
|                    | .86 Traffic signal                      |
|                    | .87 Parking meter                       |

**CAPITAL OUTLAY.** Include expenditures in excess of \$300.00 which result in the acquisition of "fixed assets", the useful life of which extend beyond a normal operating cycle or fiscal year and will provide benefits to the municipality in future years. Detail for these expenditures are entered in Schedule C and totals are transferred to object

.90 Contributions

**NON-GOVERNMENTAL EXPENDITURES.** Non-government 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 employes is engaged in management of the water system, a part of the salaries, wages and other expenses of these officials or employes 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.

## STATE LIQUID FUELS TAX HIGHWAY AID FUND

This is a special fund in which receipts or grants from the State Motor License Fund should be deposited. Under Act 145, approved June 16, 1951, this special fund must be kept separate from all other funds and no other moneys shall be comingled with it. Expenditures from this fund must be in accordance with Department of Highways Form 996. Do not include in this fund any highway grants received from the county.

## AGENCY AND TRUST FUNDS

These amounts are not a part of the municipality funds, therefore do not include in the Summary Schedule A. Sources of receipts and purposes of expenditure other than those listed should be indicated by the person filling out this report.

## FEDERAL REVENUE SHARING FUND

Rules and regulations promulgated by the Office of Revenue Sharing of the U. S. Treasury Department require that a separate fund be established by each local government unit in which to deposit all entitlement funds and interest earned thereon and from which all expenditures should be made. Include all entitlement funds and interest earnings on such funds in the receipts section and list all expenditures of these funds in detail in the expenditure portion of the fund.

## SCHEDULE C

**CAPITAL OUTLAYS.** Include all capital outlay expenditures in detail for all operating funds. Transfer totals to object classification .80 of the respective accounts in all funds.

## SCHEDULE D

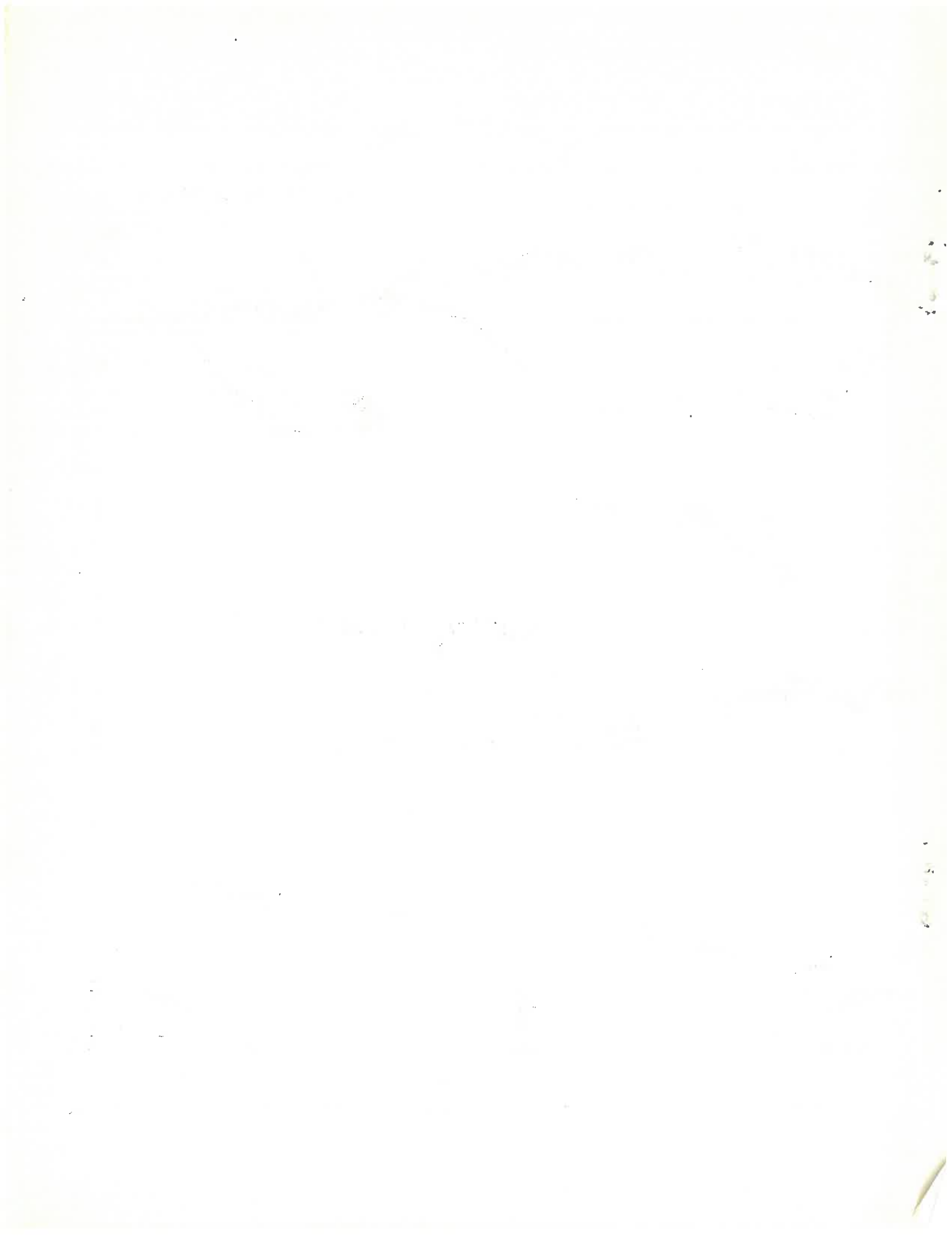
**GRANTS AND REVENUE SHARING.** Include all grants, Federal and State, for all funds. Indicate name of fund in blank spaces provided. Transfer totals to account 350.02 in the respective fund of the report.

## SCHEDULE E - 1

**CHANGES IN SECURITIES AND INVESTMENTS.** Include all securities and investments held in the respective funds at the beginning and end of the year.

## SCHEDULE G

**DEBT STATEMENT.** This schedule shows the amount of indebtedness of various kinds incurred and repaid during the fiscal year. Include by type of purpose, all new issues for each fund, outstanding debt for all issues as of January 1, payments of principal during the year and the amount outstanding at the end of the year. The Local Government Unit Debt Act allows certain credits against debt for purposes of calculating net debt. Enter such credits to the appropriate issues of debt. The constitutional debt limit was changed by constitutional amendment from the assessed valuation base to a base of a percentage of a three year average of total revenues as adjusted.



# CERTIFICATION

To the Secretary of Community Affairs:

(~~WE~~/I)\*, the undersigned Independent Auditor  
(Give Title)

William B. McAllister  
(Give full legal name and class of unit)

do hereby certify, on (~~our~~/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 (~~our~~/my)\* knowledge, information and belief.

Signed William B. McAllister, CPA

\* Auditors  
-Controller

Subscribed and sworn to before

me this 29<sup>th</sup> day of  
June, 1982.

Signed Jean W. Joseph

JEAN W JOSEPH, NOTARY PUBLIC  
HONESDALE BORO, WAYNE COUNTY  
MY COMMISSION EXPIRES MAR 19, 1984  
Member, Pennsylvania Association of Notaries

\*Cross out one.

