

COMMONWEALTH OF PENNSYLVANIA

# ANNUAL AUDIT and FINANCIAL REPORT

for the

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

of

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

for the year  
1982

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

# TABLE OF CONTENTS

	Page
<b>SCHEDULE A</b>	
Summary of Receipts and Expenditures . . . . .	3
<b>SCHEDULE B</b>	
Detailed Statement of Receipts and Expenditures . . . . .	7
01    General Fund . . . . .	7
02.-05. Special Revenue Funds . . . . .	19
06.    Water Fund . . . . .	21
07.    Electric Fund . . . . .	24
08.    Sewer Fund . . . . .	27
10.-12. Special Assessment Bond Funds . . . . .	30
15.-17. General Obligation Bond Funds . . . . .	32
20.-22. Sinking Funds . . . . .	34
30.-34. Other Funds . . . . .	36
35.    State Liquid Fuels Highway Aid Fund . . . . .	38
85.    Federal Revenue Sharing Fund . . . . .	39
50.-60. Agency and Trust Funds . . . . .	40
<b>SCHEDULE C</b>	
Capital Outlays . . . . .	42
<b>SCHEDULE D</b>	
Grants and Revenue Sharing . . . . .	46
<b>SCHEDULE E-1</b>	
Changes in Securities and Investments . . . . .	47
<b>SCHEDULE E-2</b>	
Interfund Transfers - Governmental Funds . . . . .	48
<b>SCHEDULE F</b>	
Tax Statement . . . . .	49
<b>SCHEDULE G</b>	
Debt Statement . . . . .	50
<b>INSTRUCTIONS</b> . . . . .	54

SCHEDULE A

SUMMARY OF RECEIPTS AND EXPENDITURES

	Sources of Receipt	01. General Fund	02.-05. Special Revenue Funds	06.-08. Public Utility Funds	10.-12. Special Assessment Bond Funds	15.-17. General Obligation Bond Funds
	<b>REVENUE RECEIPTS</b>					
	<b>TAXES</b>					
300	Real Estate	311,752				
305	Occupation	11,181				
308	Residence (Third Class Cities Only)	---				
310	Local Tax Enabling Act Taxes (Act 511 of 1965)	35,037				
	<b>TOTAL TAX RECEIPTS</b>	357,970				
	<b>OTHER REVENUE</b>					
320	Licenses and Permits	5,262				
330	Fines, Forfeits and Costs	22,044				
340	Interest and Rents	760		16		
350	Grants and Gifts	21,685		---		
360	Departmental Earnings	68,995		168,551		
370.01	Special Assessments and Liens	100		2,531		
370.04	Miscellaneous Revenue Receipts	14,819		---		
	<b>TOTAL OTHER REVENUE RECEIPTS</b>	133,665		171,098		
	<b>TOTAL REVENUE RECEIPTS</b>	491,635		171,098		
	<b>NON-REVENUE RECEIPTS</b>					
370.02	Sale of Property, Supplies and Equipment	290		69		
370.03	Refunds of Prior Years' Expenditures	7,206		18		
370.05	Miscellaneous Non-Revenue Receipts	9,356		36,143		
370.06	Joint Projects	---		---		
380	Proceeds from Sale of Bonds	---		---		
385	Proceeds from Temporary Loans	145,000		---		
390	Transfers from Other Funds	52,682		39,182		
	<b>TOTAL NON-REVENUE RECEIPTS</b>	214,534		75,412		
100	Cash Balance at Beginning of Year	7,387		11,141		
120	Securities and Investments Held at Beginning of Year	---		---		
	<b>TOTAL RECEIPTS, CASH AND INVESTMENTS</b>	713,556		257,651		

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

	Sources of Receipt	20.-22. Sinking Funds	30.-34. Other Funds	35. State Highway Aid Fund	85. Federal Revenue Sharing Fund	Total All Funds
	<b>REVENUE RECEIPTS</b>					
	<b>TAXES</b>					
300	Real Estate					311,752
305	Occupation					11,181
308	Residence (Third Class Cities Only)					---
310	Local Tax Enabling Act Taxes (Act 511 of 1965)					35,037
	<b>TOTAL TAX RECEIPTS</b>					357,970
	<b>OTHER REVENUE</b>					
320	Licenses and Permits					5,262
330	Fines, Forfeits and Costs					22,044
340	Interest and Rents	15		327	295	1,413
350	Grants and Gifts	---		49,938	80,127	151,750
360	Departmental Earnings	---		---	---	237,546
370.01	Special Assessments and Liens	---		---	---	2,631
370.04	Miscellaneous Revenue Receipts	---		---	---	14,819
	<b>TOTAL OTHER REVENUE RECEIPTS</b>	15		50,265	80,422	435,465
	<b>TOTAL REVENUE RECEIPTS</b>	15		50,265	80,422	793,435
	<b>NON-REVENUE RECEIPTS</b>					
370.02	Sale of Property, Supplies and Equipment	---		---	---	359
370.03	Refunds of Prior Years' Expenditures	---		---	---	7,224
370.05	Miscellaneous Non-Revenue Receipts	---		---	---	45,499
370.06	Joint Projects	---		---	---	---
380	Proceeds from Sale of Bonds	---		---	---	---
385	Proceeds from Temporary Loans	---		---	---	145,000
390	Transfers from Other Funds	9,173		---	---	101,037
	<b>TOTAL NON-REVENUE RECEIPTS</b>	9,173		---	---	299,119
100	Cash Balance at Beginning of Year	110		150	259	19,047
120	Securities and Investments Held at Beginning of Year	---		---	---	---
	<b>TOTAL RECEIPTS, CASH AND INVESTMENTS</b>	9,298		50,415	80,681	1,111,601

SCHEDULE A - Continued

SUMMARY OF RECEIPTS AND EXPENDITURES

Purposes of Expenditure	01. General Fund	02-05. Special Revenue Funds	06-08. Public Utility Funds	10-12. Special Assessment Bond Funds	15, 17. General Obligation Bond Funds
<b>GOVERNMENTAL EXPENDITURES</b>					
General Government Administration	41,360				
Tax Collection	12,468				
Municipal Buildings or Offices	36,621				
Protection to Persons and Property					
Police Protection	121,062				
Fire Protection	24,333				
Building Regulations, Planning & Zoning	7,505				
Civil Defense	25				
Health and Sanitation	1,413				
Water, Electric & Sewer	XXXX	XXXX	147,086	XXXX	XXXX
Highways	185,428				
Library					
Parks and Recreation	31,053				
Special Services	14,237				
Miscellaneous	66,665				
Unpaid Bills of Prior Years					
Interest	18,134				
Municipal Authority Lease Rental Payments			56,000		
<b>TOTAL GOVERNMENTAL EXPENDITURES</b>	<b>560,304</b>		<b>203,086</b>		
<b>NON-GOVERNMENTAL EXPENDITURES</b>					
Principal Paid on Indebtedness	94,680				
Judgments and Losses					
Refunds of Prior Years' Receipts					
Transfers to Sinking Funds	9,173				
Transfers to Other Funds	39,182		52,682		
<b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>	<b>143,035</b>		<b>52,682</b>		
Cash Balance at End of Year	10,217		1,883		
Securities and Investments Held at End of Year					
<b>TOTAL EXPENDITURES, CASH AND INVESTMENTS</b>	<b>713,556</b>		<b>257,651</b>		

SUMMARY OF RECEIPTS AND EXPENDITURES

Purposes of Expenditures	20.-22. Sinking Funds	30.-34. Other Funds	35. State Highway Aid Fund	85. Federal Revenue Sharing Fund	Total All Funds
<b>GOVERNMENTAL EXPENDITURES</b>					
General Government Administration					41,360
Tax Collection					12,468
Municipal Buildings or Offices					36,621
Protection to Persons and Property					
Police Protection				80,471	201,533
Fire Protection					24,333
Building Regulation, Planning & Zoning					7,505
Civil Defense					25
Health and Sanitation					1,413
Water, Electric & Sewer Funds Expenditures	XXXX	XXXX	XXXX	XXXX	203,086
Highways			50,208		235,636
Library					
Parks and Recreation					31,053
Special Services					
Miscellaneous					80,902
Unpaid Bills of Prior Years					
Interest					18,134
Municipal Authority Lease Rental Payments					
<b>TOTAL GOVERNMENTAL EXPENDITURES</b>			50,208	80,471	894,069
<b>NON-GOVERNMENTAL EXPENDITURES</b>					
Principal Paid on Indebtedness	8,700				103,380
Judgments and Losses					
Refunds of Prior Years' Receipts					
Transfers to Sinking Funds					9,173
Transfers to Other Funds					91,864
<b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>	8,700				204,417
Cash Balance at End of Year	598		207	210	13,115
Securities and Investments Held at End of Year					
<b>TOTAL EXPENDITURES, CASH AND INVESTMENTS</b>	9,298		50,415	80,681	1,111,601

7

**SCHEDULE B**

**DETAILED STATEMENT OF RECEIPTS AND EXPENDITURES**

**01. GENERAL FUND RECEIPTS**

	Sources of Receipt		Total
100	Cash Balance, January 1, 1982		
120	Securities and Investments Held (From Schedule E-1)	7,387	
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>7,387</b>
<b>REVENUE RECEIPTS</b>			
300	<b>TAXES</b>		
	<b>REAL ESTATE TAXES</b>		
.01	Real Estate Taxes - current year's levy	279,192	
.02	Real Estate Taxes - prior years' levies (from tax collector)	21,664	
.03	Real Estate Taxes - delinquent (returned real estate tax from county)	10,896	
.04	Interim Real Estate Taxes		
	<b>TOTAL REAL ESTATE TAXES</b>		<b>311,752</b>
305	<b>OCCUPATION TAXES (Levied under Municipal Code)</b>		
.01	Occupation Taxes - current year's levy	9,807	
.02	Occupation Taxes - prior years' levies	1,374	
	<b>TOTAL OCCUPATION TAXES</b>		<b>11,181</b>
308	<b>RESIDENCE TAXES (Applicable to Third Class Cities only)</b>		
.01	Residence Taxes - current year's levy		
.02	Residence Taxes - prior years' levies		
	<b>TOTAL RESIDENCE TAXES</b>		---
310	<b>TAXES LEVIED UNDER THE LOCAL TAX ENABLING ACT (Act 511 of 1965)</b>		
.01	Per Capita Taxes - current year's levy	13,100	
.02	Per Capita Taxes - prior years' levies	1,491	
.03	Real Estate Transfer Taxes	20,446	
.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>35,037</b>
	<b>TOTAL TAXES COLLECTED</b>		<b>357,970</b>

## 01. GENERAL FUND RECEIPTS - Continued

		Sources of Receipt	Total
320		<b>LICENSES AND PERMITS</b>	2,100
.01		Beverage licenses (liquor licenses)	2,077
.02		Building permits	
.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	1,085
.08		Other (Specify)	
		1.	
		2.	
		3.	
		4.	
		<b>TOTAL LICENSES AND PERMITS</b>	5,262
330		<b>FINES, FORFEITS AND COSTS</b>	6,717
.01		Motor vehicle code violations	15,327
.02		Violations of ordinances, statutes, etc.	
.03		Justices	
.04		Other (Specify)	
		1.	
		2.	
		3.	
		4.	
		5.	
		<b>TOTAL FINES, FORFEITS AND COSTS</b>	22,044
340		<b>INTERESTS AND RENTS</b>	505
.01		Earnings from temporary deposits and investments (interest)	255
.02		Rent of buildings, property and equipment (excluding highway)	
.03		Rent of road machinery, highway facilities and equipment	
		<b>TOTAL INTERESTS AND RENTS</b>	760
350		<b>GRANTS AND GIFTS</b>	4,786
.01		Payments in lieu of taxes (include public utility tax payment)	7,726
.02		Grants from Federal and State governments (from Schedule D)	
.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)	9,173
		1. Pool Association	
		2.	
		3.	
		4.	
		5.	
		<b>TOTAL GRANTS AND GIFTS</b>	21,685
360		<b>DEPARTMENTAL EARNINGS</b>	
.01		Garbage and refuse charges	
.02		Inspection services	31,908
.03		Parking meters	20,088
.04		Paving, curbing and grading assessments (special charges)	5,521
.05		Police services	



01. GENERAL FUND RECEIPTS - Continued

Sources of Receipt		Total
360	<b>DEPARTMENTAL EARNINGS - Continued</b>	
.06	Recreational facilities	11,153
.07	Sewer installations	---
.08	Sewer rents	---
.09	Street repairs and openings	---
.10	Special services - markets	325
.11	Special services - cemetery	---
.12	Special services - airport	---
.13	Other departments and services	---
<b>TOTAL DEPARTMENTAL EARNINGS</b>		68,995
370.01	<b>SPECIAL LIENS AND ASSESSMENTS</b>	
.01	Highways	---
.02	Other (Specify)	
1.	Curb Parking	100
2.		
3.		
<b>TOTAL SPECIAL LIENS AND ASSESSMENTS</b>		100
370.04	<b>MISCELLANEOUS REVENUE RECEIPTS (Specify)</b>	
1.	Park and Shop Lot	13,886
2.	Honesdale 150 Committee	933
3.		
4.		
5.		
<b>TOTAL MISCELLANEOUS REVENUE RECEIPTS</b>		14,819
<b>TOTAL REVENUE RECEIPTS</b>		491,635
<b>NON-REVENUE RECEIPTS</b>		
370.02	<b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>	
.01	Highways	
.02	Other (Specify)	
1.	Miscellaneous Supplies	290
2.		
3.		
<b>TOTAL SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>		290
370.03	<b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>	7,206
370.05	<b>MISCELLANEOUS NON-REVENUE RECEIPTS (Specify)</b>	
1.	Insurance Refunds and Claims	8,394
2.	Current Year Expense Reimbursement	962
3.		
4.		
5.		
<b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b>		9,356
370.06	<b>JOINT PROJECTS (from other municipalities only)</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	75,000
385.02	Proceeds from five-year loans for capital expenditures (The Local Government Unit Debt Act)	70,000
	<b>TOTAL BORROWED FUNDS</b>	145,000
390	<b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>	52,682
	<b>TOTAL NON-REVENUE RECEIPTS</b>	214,534
	<b>TOTAL RECEIPTS AND BALANCES</b>	713,556

## 01. GENERAL FUND EXPENDITURES

	Purposes of Expenditure		Total
<b>GENERAL GOVERNMENT</b>			
<b>400</b>	<b>ADMINISTRATION</b>		
.00	Salaries and wages		
.10	Materials and supplies - general	30,890	
.20	General expense	4,363	
.30	Communication expense	6,107	
.40	Maintenance and repairs		
.50	Vehicle operating expenses		
.60	Minor equipment purchase or replacement		
.70	Major equipment replacements		
.80	Capital outlay (from Schedule C)		
	<b>TOTAL ADMINISTRATION</b>		<b>41,360</b>
<b>401</b>	<b>TAX COLLECTION</b>		
.00	Salaries and wages (other than commissions)		
.03	Commissions on tax collections	11,354	
.10	Materials and supplies (if paid by municipality)		
.20	General expense (other than bond premium)		
.22	Tax collectors' bond premiums	622	
.60	Minor equipment purchase or replacement	492	
.70	Major equipment replacements		
.80	Capital outlay (from Schedule C)		
	<b>TOTAL TAX COLLECTION</b>		<b>12,468</b>
<b>402</b>	<b>MUNICIPAL BUILDINGS OR OFFICES</b>		
.00	Salaries and wages		
.10	Materials and supplies - general	10,003	
.20	General expense	13,655	
.30	Communication expense	12,963	
.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>36,621</b>
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>90,449</b>
<b>PROTECTION TO PERSONS AND PROPERTY</b>			
<b>410-412</b>	<b>POLICE PROTECTION</b>		
.00	Salaries and wages		
.10	Materials and supplies - general	74,053	
.20	General expense	6,262	
.30	Communication expense	9,810	
.40	Maintenance and repairs - general	6,351	
.46	Maintenance and repairs - traffic signal system	---	
.47	Maintenance and repairs - parking meters	782	
.50	Vehicle operating expense	2,585	
		<b>19,415</b>	

## 01. GENERAL FUND EXPENDITURES - Continued

Purposes of Expenditure		Total
410-412	<b>POLICE PROTECTION - Continued</b>	1,804
.60	Minor equipment purchase or replacement	
.70	Major equipment replacements - general	
.76	Major equipment replacements - traffic signal system	
.77	Major equipment replacements - parking meters	
.80	Capital outlays (From Schedule C)	
	<b>TOTAL POLICE PROTECTION</b>	121,062
413-415	<b>FIRE PROTECTION</b>	2,864
.00	Salaries and wages	1,776
.10	Materials and supplies - general	13,889
.20	General expense	804
.30	Communication expense	
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacements	
.80	Capital outlay (From Schedule C)	5,000
.90	Contributions to volunteer fire companies	
	<b>TOTAL FIRE PROTECTION</b>	24,333
416	<b>BUILDING REGULATION, PLANNING AND ZONING</b>	1,999
.00	Salaries and wages	362
.10	Materials and supplies	5,144
.20	General expense	
.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>	7,505
417	<b>CIVIL DEFENSE</b>	25
.00	Salaries and wages	
.10	Materials and supplies	
.20	General expense	
.90	Contributions to civil defense board	
	<b>TOTAL CIVIL DEFENSE</b>	25
	<b>TOTAL PROTECTION TO PERSONS AND PROPERTY</b>	152,925
	<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
<b>421-423</b>	<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>	
<b>424</b>	<b>GARBAGE 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	1,413
.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>	<b>1,413</b>
<b>425</b>	<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>	
<b>426</b>	<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>	1,413

## HIGHWAYS (from Municipal funds only)

430	<b>GENERAL SERVICES (not charged to specific activity)</b>	7,797	
.00	Salaries and Wages	6,887	
.10	Materials and supplies (other than maintenance)		
.15	Materials used for maintenance		
.20	General expense (other than insurance, engineering and legal services)	4,485	
.22	Insurance		
.24	Engineering services		
.29	Legal services	368	
.30	Communication expense		
.40	Maintenance and repairs (not chargeable to specific activities)		
.50	Vehicle operating expense	22,594	
.60	Minor equipment purchase or replacement (other than hand tools)	1,850	
.69	Purchase of hand tools		
.70	Major equipment replacement		
.80	Capital outlay (From Schedule C)		
	<b>TOTAL GENERAL SERVICES</b>		43,981
	<b>MAINTENANCE</b>		14,859
431	<b>CLEANING OF STREETS AND GUTTERS</b>		29,160
432	<b>SNOW AND ICE REMOVAL</b>		1,668
433	<b>ROAD AND STREET SIGNS AND MARKINGS</b>		44,053
434	<b>STREET LIGHTING</b>		1,180
435	<b>SIDEWALKS AND CROSSWALKS</b>		3,131
436	<b>STORM SEWERS AND DRAINS (Surface drainage)</b>		
437	<b>REPAIRS OF TOOLS AND MACHINERY</b>		19,197
438	<b>ROADS AND BRIDGES</b>		
439	<b>CONSTRUCTION AND REBUILDING</b>	22,438	
.00	Streets and roads		
.01	Sidewalks and crosswalks		
.02	Bridges, viaducts and grade separations		
.03	Guard rails	5,761	
.04	Storm sewers and drains (surface drainage)		
.05	Curbs		
.06	Alleys		
	<b>TOTAL CONSTRUCTION AND REBUILDING</b>		28,199
	<b>TOTAL HIGHWAYS</b>		185,428

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

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

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

**LIBRARY**

LIBRARY		
.00 Salaries and wages		
.10 Materials and supplies		
.20 General expense		
.30 Communication expense		
.40 Maintenance and repairs		
.50 Vehicle operating expense (bookmobiles)		
.60 Minor equipment purchase or replacement		
.30 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	1,611
.10	Materials and supplies	440
.20	General expense	879
.30	Communication expense	
.40	Maintenance and repairs	255
.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>3,185</b>
<b>451</b>	<b>PARKS AND PLAYGROUNDS</b>	
.00	Salaries and wages	2,689
.10	Materials and supplies	204
.20	General expense	2,271
.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>5,164</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	13,323
.10	Materials and supplies	8,574
.20	General expense	
.30	Communication expense	
.40	Maintenance and repairs	321
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
<b>TOTAL SWIMMING POOLS</b>		<b>22,218</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		
.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)	486	
	<b>TOTAL SHADE TREES AND OTHER PLANTINGS</b>		486
	<b>TOTAL PARKS AND PLAYGROUNDS</b>		31,053

**SPECIAL SERVICES**

460	<b>MARKETS</b>		
461	<b>CEMETERIES</b>		
462	<b>AIRPORTS</b>		
463	<b>URBAN RENEWAL</b>		
464	<b>OTHER Park &amp; Shop Lot and 150 Committee</b>		14,237
	<b>TOTAL SPECIAL SERVICES</b>		14,237

**MISCELLANEOUS**

470	<b>EMPLOYEE PAYROLL TAXES AND BENEFITS</b>		
.00	Social Security taxes (paid by employer)	10,960	
.01	Municipal employees retirement fund contributions (paid by employer)		
.02	Health and accident insurance premiums (paid by employer)		
.03	Group life insurance premiums (paid by employer)		
.04	Hospitalization insurance premiums (paid by employer)	1,367	
.05	Contributions to police pension funds (by employer)	25,236	
.06	Contributions to firemen's pension funds (by employer)		
	<b>TOTAL EMPLOYEE PAYROLL TAXES AND BENEFITS</b>		37,563
471	<b>INSURANCE</b>		
.00	Fire		
.01	Compensation	2,198	
.02	Casualty	1,624	
.03	Other (Specify)	3,412	
	1. Unemployment Compensation	3,467	
	2. Workmens Compensation	18,401	
	3.		
	4.		
	<b>TOTAL INSURANCE</b>		29,102
474	<b>MILITARY AND CIVIC CELEBRATIONS</b>		
475	<b>FEDERAL PROJECTS (If not distributed to functions)</b>		
	<b>TOTAL MISCELLANEOUS</b>		66,665

**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		
482	INTEREST ON LOANS FOR CAPITAL EXPENDITURES (The Local Government Unit Debt Act)	1,540	
483	INTEREST ON BONDED DEBT OR NOTES	16,594	
	<b>TOTAL INTEREST</b>		<b>18,134</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**

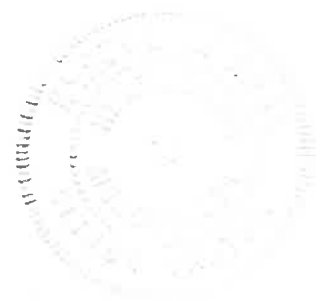
(Paid directly from General Fund)

484	TAX ANTICIPATION LOANS REPAID	75,000	
485	LOANS FOR CAPITAL EXPENDITURES REPAID (The Local Government Unit Debt Act)	19,680	
486	BONDS OR NOTES REPAID		
	<b>TOTAL PRINCIPAL PAID ON INDEBTEDNESS</b>		<b>94,680</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

		Total
<b>PURPOSES OF EXPENDITURE</b>		
<b>UNPAID BILLS OF PRIOR YEARS (If not distributed to functions)</b>		
280 UNPAID BILLS OF PRIOR YEARS		
1.		
2.		
3.		
4.		
5.		
<b>TOTAL UNPAID BILLS OF PRIOR YEARS</b>		
<b>INTEREST</b>		
<p>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.</p>		
489 AUTHORITY RENTALS (Payments to municipal authority)		
<b>TOTAL GOVERNMENTAL EXPENDITURES</b> (Sum of expenditures detailed on pages 11-17 and top of page 18)		
<b>NON-GOVERNMENTAL EXPENDITURES</b>		
<b>PRINCIPAL PAID ON INDEBTEDNESS</b>		
<p>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.</p>		
<b>MISCELLANEOUS NON-GOVERNMENTAL EXPENDITURES</b>		
JUDGMENTS AND LOSSES		
473 REFUNDS OF PRIOR YEARS' RECEIPTS		
488 TRANSFERS TO SINKING FUNDS (From Schedule E-2)	9,173	
490 TRANSFERS TO OTHER FUNDS (From Schedule E-2)	39,182	
<b>TOTAL MISCELLANEOUS NON-GOVERNMENTAL EXPENDITURES</b>		48,355
<b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>		143,035
<b>TOTAL EXPENDITURES</b> (Sum of total governmental expenditures and total non-governmental expenditures)		703,339
100 Cash Balance, December 31, 1982	10,217	
120 Securities and Investments Held (From Schedule E-1)		
<b>TOTAL CASH AND INVESTMENTS</b>		10,217
<b>TOTAL EXPENDITURES AND BALANCES</b>		713,556



# CERTIFICATION

To the Secretary of Community Affairs:

(~~me~~/I)\*, the undersigned INDEPENDENT AUDITOR  
(Give Title)

W. B. McALLISTER, CPA  
(Give full legal name and class of unit)

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

Signed W. B. McAllister, CPA

~~\* Auditor~~  
~~Controller~~

Subscribed and sworn to before

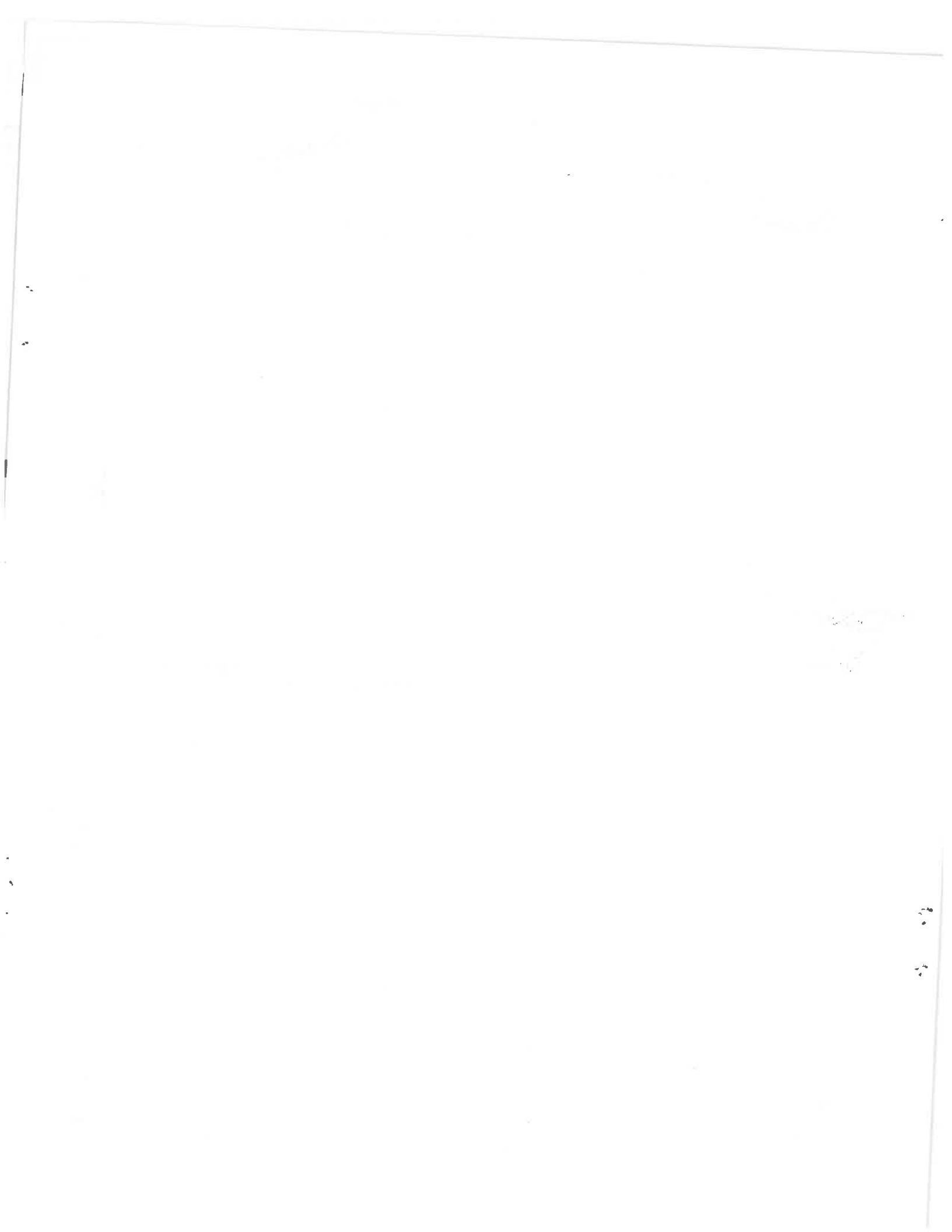
me this 28<sup>th</sup> day of

August, 19 83.

Signed Jean W. Joseph

\*Cross out one.

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



## 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.



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

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

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

### SEWER FUND

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

### SPECIAL ASSESSMENT BOND FUNDS

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

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

### GENERAL OBLIGATION BOND FUNDS

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

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

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

### SINKING FUNDS

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

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

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

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

### OTHER FUNDS

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



# 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 C. 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

### CALCULATION OF NON-ELECTORAL BORROWING BASE

	<u>1980</u>	<u>1981</u>	<u>1982</u>
Total Revenues Received (from all sources)	\$ <u>709,904</u>	\$ <u>770,879</u>	\$ <u>845,555</u>
Deduct: State & Federal subsidies and reimbursements related to a particular project financed by debt	\$ _____	\$ _____	\$ _____
Revenues, receipts, assessments, etc., pledged for self-liquidating debt	_____	_____	_____
Interest on sinking funds	<u>8</u>	<u>6</u>	<u>15</u>
Grants & Gifts-in-aid	<u>117,787</u>	<u>129,263</u>	<u>151,750</u>
Non-recurring receipts	<u>9,239</u>	<u>24,631</u>	<u>52,120</u>
Total Revenues adjusted	\$ <u>582,870</u>	\$ <u>616,979</u>	\$ <u>641,670</u>
 Total Revenues Adjusted, Three Years Ended December 31, 19_____			\$ <u>1,841,519</u>
 Borrowing Base = Total Revenues Adjusted ÷ 3			\$ <u>613,840</u>

SCHEDULE G - Continued

DEBT STATEMENT - Continued

SUMMARY OF DEBT

Purpose (List Each Issue or Loan)	Fund	Year of Issue	Gross Debt Outstanding December 31, 19 82 (From Page 50)	Total Credits Against Debt (From Page 51)	Total Net Debt
<b>GENERAL OBLIGATION 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 CAPITAL EXPEND.(Sec. 409)</b>					
1. 1 year Note	40,000	1982	26,667	-	26,667
2. 5 Year Note	200,000	1980	170,990	-	170,990
3. 5 Year Note	30,000	1982	30,000	-	30,000
<b>TOTAL</b>	<b>270,000</b>		<b>227,657</b>	<b>-</b>	<b>227,657</b>
<b>OTHER DEBT</b>					
Bond Anticipation Notes (Sec. 408)					
Tax Anticipation Notes (Sec. 501)					
<b>TOTAL</b>					
<b>LEASE RENTAL MUNICIPAL AUTHORITY DEBT (Munic. Share of Principal)</b>					
1.					
2.					
3.					
<b>TOTAL</b>					
<b>TOTAL DEBT</b>	<b>270,000</b>		<b>227,657</b>	<b>-</b>	<b>227,657</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.

**SCHEDULE G - Continued**  
**DEBT STATEMENT - Continued**

**CREDIT TO DETERMINE NET DEBT**

Purpose (List Each Issue or Loan)	Sinking Fund Balances	Assessments Receivable	Delinquent Taxes and Liens Collectible	Self-liquidating or Subsidized Debt	Surplus Cash	Other Accounts Receivable	Insurance Indemnification	Total Credits Against Debt
<b>GENERAL OBLIGATION 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 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 AUTHORITY DEBT (Munic. Share 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.

**SCHEDULE  
DEBT STATEMENT**

**DETAILED STATEMENT OF INDEBTEDNESS**

Purpose (List Each Issue or Loan; Omit Cents)	Fund	Year of Issue	Original Amount of Issue	Outstanding January 1, 19	Principal Paid During Year	Outstanding December 31, 19
<b>GENERAL OBLIGATION 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 CAPITAL EXPENDITURES (Section 409)</b>						
1. Recreation One Year Note						
2. Five Year Capital Improvement			40,000	-0-	13,333	26,667
3. Land Acquisition Note			200,000	186,037	15,047	170,990
<b>TOTAL</b>			30,000	-0-	-0-	30,000
<b>OTHER DEBT</b>			270,000	186,037	28,380	227,657
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>						
<b>TOTAL DEBT</b>			270,000	186,037	28,380	227,657

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 F

## TAX STATEMENT

### I. ASSESSED VALUATION

Real Estate Taxable (see below)	\$ 11,977,120	A. General Purposes	27	mills
Occupations	\$ 522,925	B. Debt Purposes		mills
Total taxable valuation	\$ 12,500,045	C. All Other Purposes		mills
Value of Real Estate Exempt from Taxation	\$ 4,034,210	D. Total tax rate	27	mills

Rate of Assessment (per cent of true value) 35 %

### II. TAX RATE

### III. CURRENT TAX LEVY

A. On Real Estate	\$ 27
B. On Occupations	\$ 25
C. Total levy	\$ 52

### IV. TAXES COLLECTED AND OUTSTANDING

	Real Estate	Total	Occupations	Total
<b>A. TOTAL TAXES COLLECTED DURING 1982</b>	\$ 249,072		\$ 7,948	
a. Discount collections	\$ 30,120		\$ 1,071	
b. Face collections	\$ 10,896		\$ 788	
c. Penalty collections (including penalties and interest)				
d. Prior years not returned or liened	\$ 21,664	\$ 311,752	\$ 1,374	\$ 11,181
e. Returned and liened				

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

### B. TOTAL TAXES OUTSTANDING AT END OF 19 82

a. Delinquent	\$ 23,314	\$ 1,419
b. Prior years - not returned and liened	\$	\$
c. Returned and liened	\$ 23,314	\$ 1,419

### V. REAL ESTATE - ASSESSED VALUATIONS

<b>A. Real Estate - Taxable</b>		
Residential	7,703,730	50,370
Industrial	1,237,180	280,700
Commercial	2,978,690	632,840
Mineral		1,934,450
Agricultural	57,520	3,420
Other		669,620
<b>TOTAL Taxable</b>	<b>11,977,120</b>	<b>4,034,210</b>
<b>B. Real Estate - Nontaxable</b>		
Government - Federal		
State		
Municipal and County		
School		
Authority		
Non Government - Churches		
Inst. of Learning		
Public Utilities		
Other		
<b>TOTAL Nontaxable</b>		<b>4,034,210</b>



## SCHEDULE E-2

### INTERFUND TRANSFERS – GOVERNMENTAL FUNDS

	Transfers Into	Transfers Out
01. General Fund (to Sinking Funds)		
01. General Fund (to Other Funds)	52,682	9,173
02. Special Revenue Funds - Light Tax		39,182
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)	39,182	52,682
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 Special	9,173	
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>	<b>101,037</b>	<b>101,037</b>

(Must equal Transfers Out)

(Must equal Transfers Into)

## 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 D

## GRANTS AND REVENUE SHARING - FEDERAL AND STATE

Source and Purpose of Grant	Fund									
<b>FEDERAL</b>										
(Specify Purpose)										
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
<b>TOTALS</b>										
<b>STATE</b>										
(Specify Purpose)										
1. Police School Training							3,175			
2. State Police Fines							4,551			
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
<b>TOTALS</b>										
<b>TOTAL FEDERAL AND STATE GRANTS AND REVENUE SHARING (to schedules A and B)</b>							<b>7,726</b>			

SCHEDULE C - Continued

CAPITAL OUTLAYS

	.84 Vehicles	.85 Construction Equipment	.86 Traffic Signals	.87 Parking Meters
	<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	Transmission			
422	Distribution			
423	Administration			
	<b>TOTAL ELECTRIC FUND</b>			
	<b>08. SEWER FUND</b>			
421	Sanitary Sewers (Collection System)			
422	Sewage Disposal			
423	Administration			
	<b>TOTAL SEWER FUND</b>			
	<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>			

## SCHEDULE C - Continued

## CAPITAL OUTLAYS

	.80 Total	.81 Land and Land Improvements	.82 Buildings and Building Improvements	.83 Machinery and 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)	22,099	22,099		
422 Sewage Disposal				
423 Administration				
<b>TOTAL SEWER FUND</b>	22,099	22,099		
<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	16,701	16,701		
.02 Bridges, Viaducts & Grade Separations				
.03 Guard Rails				
.04 Storm Sewers & Drains (Surface Drainage)	8,809	8,809		
.05 Curbs				
<b>TOTAL STATE LIQUID FUELS HIGHWAY AID FUND</b>	25,510	25,510		
<b>85. FEDERAL REVENUE SHARING FUND</b>				
<b>TOTAL CAPITAL OUTLAY</b>	48,095	48,095		

SCHEDULE C - Continued

CAPITAL OUTLAYS

	.84 Vehicles	.85 Construction Equipment	.86 Traffic Signals	.87 Parking 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 PROPERTY</b>				
410-412 Police Protection				
413-415 Fire Protection				
416 Building Regulation, Planning & Zoning				
<b>TOTAL PROTECTION TO PERSONS AND PROPERTY</b>				
<b>HEALTH AND SANITATION</b>				
421-423 Sanitary Sewers Collection and 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				
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>				

## CAPITAL OUTLAYS

	.80 Total	.81 Land and Land Improvements	.82 Buildings and Building Improvements	.83 Machinery and 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 PROPERTY</b>				
410-412 Police Protection				
413-415 Fire Protection				
416 Building Regulation, Planning & Zoning				
<b>TOTAL PROTECTION TO 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 - .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>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>				

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, 19 82	300		414
120	Securities and Investments Held (From Schedule E-1)			
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>300</b>		<b>414</b>

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. Cash Dividends - Stock			366
	2.			
	3.			
390	TRANSFERS FROM OTHER FUNDS			
	<b>TOTAL RECEIPTS AND BALANCES</b>	<b>300</b>		<b>780</b>

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'd plan)			
470.07	ANNUITY PREMIUMS PAID			
470.08	DIRECT PENSION PAYMENTS (Uninsured pensions)			
	OTHER EXPENDITURES (Specify Account Number and Description)			
	Coal Expenditures			150
	Adjustment of Prior Expenditures	100		100
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)			
	<b>TOTAL EXPENDITURES</b>	<b>100</b>		<b>250</b>
100	Cash Balance, December 31, 1982	200		530
120	Securities and Investments Held (From Schedule E-1)			
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>200</b>		<b>780</b>
	<b>TOTAL EXPENDITURES AND BALANCES</b>	<b>300</b>		<b>780</b>



## AGENCY AND TRUST FUNDS

Receipts and Expenditures	50. Firemen's Relief Fund	60. Police Pension Fund	Doherty Coal Fund Fund
100 Cash Balance, January 1, 19 82			114
120 Securities and Investments Held (From Schedule E-1)			
<b>TOTAL CASH AND INVESTMENTS</b>			114

## 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>			480

## 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 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			150
490 TRANSFERS TO OTHER FUNDS (From Schedule E-2)			
<b>TOTAL EXPENDITURES</b>			150
100 Cash Balance, December 31, 1982			330
120 Securities and Investments Held (From Schedule E-1)			
<b>TOTAL CASH AND INVESTMENTS</b>			330
<b>TOTAL EXPENDITURES AND BALANCES</b>			480



## 35. STATE LIQUID FUELS HIGHWAY AID FUND

Receipts and Expenditures		Total
100	Cash Balance, January 1, 1982	150
120	Securities and Investments Held (Enter here and on Schedule E-1)	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>150</b>

## RECEIPTS

340.01	EARNINGS FROM TEMPORARY DEPOSITS AND INVESTMENTS	327
350.02	STATE MOTOR LICENSE FUND GRANTS	49,938
370.04	MISCELLANEOUS RECEIPTS (Specify)	
	1.	
	2.	
	3.	
<b>TOTAL MISCELLANEOUS RECEIPTS</b>		
390	TRANSFERS FROM OTHER FUNDS	
<b>TOTAL RECEIPTS AND BALANCES</b>		<b>50,415</b>

## EXPENDITURES

<b>MAINTENANCE</b>		
430.69	Purchase of Hand Tools	
430.79	Purchase of Road Machinery & Road Equipment (Major Equipment Purchases)	
431	Cleaning of Streets and Gutters	
432	Snow and Ice Removal	
433	Road and Street Signs and Markings	
437	Repairs of Tools and Machinery	
438	Roads and Bridges	24,698
<b>TOTAL MAINTENANCE</b>		<b>24,698</b>
439	<b>CONSTRUCTION AND REBUILDING</b>	
.00	Streets and Roads	16,701
.02	Bridges, Viaducts and Grade Separations	
.03	Guard Rails	
.04	Storm Sewers and Drains (Surface Drainage)	8,809
.05	Curbs	
<b>TOTAL CONSTRUCTION AND REBUILDING (Enter here and on Schedule C)</b>		<b>25,510</b>
490	TRANSFERS TO OTHER FUNDS (From Schedule E-2)	
<b>TOTAL EXPENDITURES</b>		
100	Cash Balance, December 31, 19 82	207
120	Securities and Investments Held (From Schedule E-1)	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>207</b>
<b>TOTAL EXPENDITURES AND BALANCES</b>		<b>50,415</b>

30-34. OTHER FUNDS - Continued

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

RECEIPTS

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

30.-34. OTHER FUNDS

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

RECEIPTS

340.01	TOTAL INTEREST EARNINGS			
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>			

EXPENDITURES

400	EXPENDITURES (Specify Account Number & Description)			
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>			

## 20.-22. SINKING FUNDS - Continued

Receipts and Expenditures		22.	Total
		Fund	All Funds
100	Cash Balance, January 1, 19 82	110	110
120	Securities and Investments Held (From Schedule E-1)		
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>110</b>	<b>110</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>	15	15
390	<b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>	9,173	9,173
	<b>TOTAL RECEIPTS AND BALANCES</b>	<b>9,298</b>	<b>9,298</b>

## 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)		
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)	8,700	8,700
486	<b>PRINCIPAL PAID ON BONDED DEBT</b>		
490	<b>TRANSFERS TO OTHER FUNDS (From Schedule E-2)</b>		
	<b>TOTAL EXPENDITURES</b>	<b>8,700</b>	<b>8,700</b>
100	Cash Balance, December 31, 19 82	598	598
120	Securities and Investments Held (From Schedule E-1)		
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>598</b>	<b>598</b>
	<b>TOTAL EXPENDITURES AND BALANCES</b>	<b>9,298</b>	<b>9,298</b>

## 20.-22. SINKING FUNDS

Receipts and Expenditures		20.	21.
		Fund	Fund
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>		
390	<b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>		
	<b>TOTAL RECEIPTS AND BALANCES</b>		

## 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)		
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)		
486	<b>PRINCIPAL PAID ON BONDED DEBT</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. Series of	Total All 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>		



15.-17. GENERAL OBLIGATION BOND FUNDS

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

10.-12. SPECIAL ASSESSMENT BOND FUNDS - Continued

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

**RECEIPTS**

340.01	<b>TOTAL INTEREST EARNINGS</b>		
360.04	<b>PAVING, CURBING AND GRADING ASSESSMENTS (Highway)</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 Investments Held (From Schedule E-1)		
	<b>TOTAL CASH AND INVESTMENTS</b>		
	<b>TOTAL EXPENDITURES AND BALANCES</b>		

10.--12. SPECIAL ASSESSMENT BOND FUNDS

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

RECEIPTS

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

EXPENDITURES

100	EXPENDITURES (Specify Account Number and Description)		
83	INTEREST ON BONDED DEBT		
86	PRINCIPAL PAID ON BONDED DEBT		
88	TRANSFERS TO SINKING FUNDS (From Schedule E-2)		
90	TRANSFERS TO OTHER FUNDS (From Schedule E-2)		
	<b>TOTAL EXPENDITURES</b>		
00	Cash Balance, December , 19		
20	Securities and Investment Held (From Schedule E-1)		
	<b>TOTAL CASH AND INVESTMENTS</b>		
	<b>TOTAL EXPENDITURES AND BALANCES</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)	52,682
	<b>TOTAL NON-GOVERNMENTAL EXPENDITURES</b>	<b>52,682</b>
	<b>TOTAL EXPENDITURES</b>	<b>255,768</b>
100	Cash Balance, December 31, 19 82	1,883
120	Securities and Investments Held (Enter here and on Schedule E-1)	
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>1,883</b>
	<b>TOTAL EXPENDITURES AND BALANCES</b>	<b>257,651</b>

## 08. SEWER FUND EXPENDITURES

Purposes of Expenditure		Total
<b>GOVERNMENTAL EXPENDITURES</b>		
421	<b>SANITARY SEWERS (Collection system)</b>	
.00	Salaries and wages	18,618
.10	Materials and supplies	4,405
.20	General expense	4,213
.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>27,236</b>
422	<b>SEWAGE DISPOSAL</b>	
.00	Salaries and wages	15,988
.10	Materials and supplies	8,259
.20	General expense	19,514
.40	Maintenance and repairs	13,372
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	
.80	Capital outlay (From Schedule C)	
	<b>TOTAL SEWAGE DISPOSAL</b>	<b>57,133</b>
423	<b>ADMINISTRATION</b>	
.00	Salaries and wages	11,670
.10	Materials and supplies	1,774
.20	General expense	10,665
.30	Communication expense	311
.40	Maintenance and repairs	
.50	Vehicle operating expense	
.60	Minor equipment purchase or replacement	
.70	Major equipment replacement	10,866
.80	Capital outlay (From Schedule C)	22,099
	<b>TOTAL ADMINISTRATION</b>	<b>57,385</b>
471	<b>INSURANCE</b>	
.00	Fire	1,803
.01	Compensation	2,956
.02	Casualty	
.03	Other (Specify)	
	1. Errors and Omissions	573
	2.	
	3.	
	<b>TOTAL INSURANCE</b>	<b>5,332</b>
83	<b>INTEREST ON BONDED DEBT</b>	
39	<b>AUTHORITY RENTALS (Payments to sewer authority)</b>	<b>56,000</b>
	<b>TOTAL GOVERNMENTAL EXPENDITURES</b>	<b>203,086</b>

## 08. SEWER FUND RECEIPTS

Sources of Receipt		Total
100	Cash Balance, January 1, 19 82	11,141
120	Securities and Investments Held (Enter here and on Schedule E-1)	
<b>TOTAL CASH AND INVESTMENTS</b>		<b>11,141</b>
<b>REVENUE RECEIPTS</b>		
340	<b>INTERESTS AND RENTS</b>	
.01	Earnings from temporary deposits and investments	16
.02	Rent of buildings, property and equipment	
<b>TOTAL INTERESTS AND RENTS</b>		<b>16</b>
360.13	<b>SEWER RENTS</b>	
.01	Current year's billings	155,778
.02	Prior years' billings	12,773
<b>TOTAL SEWER RENTS</b>		<b>168,551</b>
370.01	<b>SPECIAL ASSESSMENTS AND LIENS</b>	<b>2,531</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>171,098</b>
<b>NON-REVENUE RECEIPTS</b>		
370.02	<b>SALE OF PROPERTY, SUPPLIES AND EQUIPMENT</b>	<b>69</b>
370.03	<b>REFUNDS OF PRIOR YEARS' EXPENDITURES</b>	<b>18</b>
370.05	<b>MISCELLANEOUS NON-REVENUE RECEIPTS</b>	
	1. State Reimbursement 2% ( 1981 and 1982 -Act. 239)	28,597
	2. Cliff Street Project	7,546
	3.	
<b>TOTAL MISCELLANEOUS NON-REVENUE RECEIPTS</b>		<b>36,143</b>
390	<b>TRANSFERS FROM OTHER FUNDS (From Schedule E-2)</b>	<b>39,182</b>
<b>TOTAL NON-REVENUE RECEIPTS</b>		<b>75,412</b>
<b>TOTAL RECEIPTS AND BALANCES</b>		<b>257,651</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>	

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 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>		

## 06. WATER FUND EXPENDITURES - Continued

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

## 06. WATER FUND EXPENDITURES

Purposes of Expenditure		Total
<b>GOVERNMENTAL EXPENDITURES</b>		
420	<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>	
421	<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>	
422	<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>	
423	<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>	
424	<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 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>	

02.-05. SPECIAL REVENUE FUNDS - Continued

Receipts and Expenditures	04. Special Tax for _____	05. Special Tax for _____	Total All 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>			
10.01 <b>TOTAL INTEREST EARNINGS</b>			
370.04 <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>			

02.--05. SPECIAL REVENUE FUNDS

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