

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of WAYNE

City of HONESDALE

Borough of _____

Township of _____

_____ of _____

for the year
19 84

DISTRIBUTION AND FILING DATES

Cities:

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

Boroughs and Townships

Department of Transportation	March 15
Department of Community Affairs	April 1
Clerk of Courts or Prothonotary	April 1
Secretary of the Local Government	April 1

BOROUGH OF HONESDALE

COUNTY OF WAYNE

COMMONWEALTH OF PENNSYLVANIA

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1984

	-Transmittal Letter
<u>EXHIBIT A</u>	-Combined Summary of Cash Receipts and Fund Balance, Year Ended December 31, 1984
<u>EXHIBIT B</u>	-Cash Summary of Cash Expenditures and Fund Balances, Year Ended December 31, 1984.
	-Notes to Financial Statements
Refer to DCA-BLGS (11-83)	-Supplemental Schedules
<u>Schedule A-1</u>	-Detailed Statement of General Fund Balances, receipts, and Expenditures, Year Ended December 31, 1984
<u>Schedule A-2</u>	-Detailed Statement of State Liquid Fuels Fund Balances, Receipts, and Expenditures, Year Ended December 31, 1984
<u>Schedule A-3</u>	-Federal Revenue Sharing Fund Balance Receipts and Expenditures, Year Ended December 31, 1984.
<u>Schedule A-6</u>	-Sinking Fund Balances, Receipts and Expenditures, Year Ended December 31, 1984.

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<u>Schedule A-9</u>	-Sewer Revenue Fund Balances, Receipts and Expenditures, Year Ended December 31, 1984.
<u>Schedule A-11 & 12</u>	-Agency & Trust Fund Balances, Receipts & Expenditures, Year Ended December 31, 1984.
<u>Schedule B-2</u>	-Cash and Investments at December 31, 1984.
<u>Schedule B-3</u>	-Borough Summary of Tax Valuations, Collections and Delinquencies for the Year Ended December 31, 1984.
<u>Schedule B-4</u>	-Intergovernmental Disbursements.
<u>Schedule B-5</u>	-Schedule of Inter-Fund Transfers, Year Ended December 31, 1984.
<u>Schedule B-6</u>	-Comparative Federal Revenue Sharing Actual Use Report.
<u>Schedule B-7</u>	-Detailed Statement of Indebtedness, Year Ended December 31, 1984.
<u>Schedule B-7</u>	-Schedule for Non-Electoral Borrowing Base for the Year Ended December 31, 1984.

WILLIAM B. MCALLISTER
CERTIFIED PUBLIC ACCOUNTANT
310 14TH ST.
HONESDALE, PA. 18431
TELEPHONE (717) 253-5005

August 23, 1985

Honorable City Council
Borough of Honesdale

I have examined the cash transactions of the General Fund, the Sewer Revenue Fund, the Sinking Fund, the Liquid Fuels Fund, the Revenue Sharing Fund, and the Agency and Trust Funds of the Borough of Honesdale, as of December 31, 1984 and the related statements of revenues collected expenditures paid, and changes in fund balances for the year then ended. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures I considered necessary in the circumstances.

As described in Note A, the Borough's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. As described more fully in Note B, the omission of financial statements of the type cited in Note B1, 3, 4 and 5 is a departure from generally accepted accounting principles. The financial statements presented, and supplementary schedules related thereto, are only for the funds specifically stated in the first paragraph of this report, and they are not intended to present fairly the financial position of the Borough of Honesdale of the Commonwealth of Pennsylvania at December 31, 1984, or the results of its operations and the changes in the financial position of its proprietary fund types for the year then ended in conformity with generally accepted principles.

In my opinion, except for the \$200,000 debt explained in Note E, the financial statements of the funds specifically stated in the first paragraph of this report, and the supplementary information provided, present fairly the cash transactions of the Borough of Honesdale, Commonwealth of Pennsylvania, at December 31, 1984, and its revenues collected, expenditures paid, and changes in fund balances during the year ended, on the basis of accounting described in Note A, which basis has been applied in a manner consistent with that of the preceeding year.

Respectfully Submitted,

W. B. McAllister

William B. McAllister
Certified Public Accountant

EXHIBIT A

<u>STATE HIGHWAY AID FUND</u>	<u>FEDERAL REVENUE FUND</u>	<u>TRUST & AGENCY FUNDS</u>	<u>TOTAL ALL FUNDS</u>
(SEE SCH-A2)	(SEE SCH-A3)	(SEE SCH'S) (A-11, & 12)	(MEMO)
		\$ 49,670	\$ 49,670
			376,254
			60,936
		<u>\$ 49,670</u>	<u>\$ 486,860</u>
			\$ 2,171
			21,283
\$ 219	\$ 146		3,624
50,068	62,423		150,032
			278,450
			11,504
<u>\$ 50,287</u>	<u>\$ 62,569</u>	<u>\$ -0-</u>	<u>\$ 467,064</u>
		\$ 375	\$ 375
			7,365
			150,000
			116,794
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 375</u>	<u>\$ 274,534</u>
<u>\$ 3,682</u>	<u>\$ 208</u>	<u>\$ 641</u>	<u>\$ 30,853</u>
<u>\$ 53,969</u>	<u>\$ 62,777</u>	<u>\$ 50,686</u>	<u>\$1,259,311</u>

EXHIBIT B

STATE HIGHWAY AID FUND (SEE SCH. A2)	FEDERAL REVENUE FUND (SEE SCH. A3)	TRUST & AGENCY FUNDS (SEE SCH's) (A-11, & 12)	TOTAL ALL FUNDS (MEMO)
		\$24,268	\$ 24,268
		25,402	25,402
			36,162
			14,193
			11,664
	\$62,610		206,637
			24,130
			7,615
			1,350
\$53,594			210,097
			209,010
			40,829
			12,502
		575	60,121
			15,154
			56,000
\$53,594	\$62,610	\$50,245	\$ 955,134
			\$ 173,474
			6,375
			110,419
\$ -0-	\$ -0-	\$ -0-	\$ 290,268
\$ 375	\$ 167	\$ 441	\$ 13,909
<u>\$53,969</u>	<u>\$62,777</u>	<u>\$50,686</u>	<u>\$1,259,311</u>

BOROUGH OF HONESDALE
HONESDALE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1984

- A) Summary of significant accounting policies;
The Borough of Honesdale has adopted the policy of preparing financial statements on the cash basis of accounting.
- B) The following list comprises the basic general purpose in financial statements for a State or Local Governmental unit.
- 1) Combines Balance Sheet
All fund types and account groups.
 - 2) Combined statement of revenues, expenditures and changes in fund balances:
All governmental fund types.
 - 3) Combined statement of revenues, expenditures, and changes in fund balances - budget and actual:
General and special revenue fund types (and similar governmental fund types for which annual budgets have been legally adopted.
 - 4) Combined statement of revenues, expenses, and changes in retained earnings (or equity):
All proprietary fund types.
 - 5) Combined statement of changes in financial position:
All proprietary fund types.
 - 6) Notes to financial statements.

BOROUGH OF HONESDALE
HONESDALE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1984

C)	Proceeds of Loans during 1984	\$150,000
	Less Tax Anticipation Note repaid	<u>150,000</u>
	General Obligation notes Issued	<u>\$ -0-</u>

- 1) On December 31, 1982 the Borough executed a \$30,000 five year General Obligation Note with the Farmers and Merchants Bank at 6.59% per annum. Interest is to be paid quarterly and \$6,000 of Principal is due on the 31st of December each year. The outstanding balance of this obligation was \$18,000 on December 31, 1984.

- D) A lease agreement dated March 15, 1963 indicates that the Borough of Honesdale is the lessee of the Sewage Treatment Plant from the Municipal Authority as lessor. The Borough has agreed to lease the facilities at an annual rental of \$56,000 through September 15, 2003. The facilities will become the property of the Borough upon full payment of the authorities indebtedness.

E) Contingencies:

- 1) The Borough Solicitor has indicated that there is a suit pending against the Borough. The outcome of this suit cannot be determined, however, Counsel believes the Borough will prevail and any settlement reached will not materially effect the financial status of the Borough.
- 2) On December 9, 1980, the Borough executed a Note agreement with Honesdale National Bank in the amount of \$200,000. The original terms of the note included repayment over a period of 10 years at the rate of 7½% per annum on the unpaid principal balance. The monthly payment is \$2,374.10 which includes principal and interest. Council of the Borough has indicated that the Note has been changed to a five year maturity using a 10 year amortization. This Note has been determined to be non-electoral debt and, as such, is combined with all other non-electoral debt in determining the limitations of the Borough's right to incur non-electoral debt.

BOROUGH OF HONESDALE
HONESDALE, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

2) (cont.)

NON-ELECTORAL DEBT BALANCES:

Capital Improvment Note (see below)	\$137,301
5 year Obligation Note	<u>18,000</u>
TOTAL NON-ELECTORAL DEBT	<u>\$155,301</u>

Article VIII, Section 801, of the Pennsylvania Local Government Unit Debt Act requires certification (approval) by the Department of Community Affairs for borrowings which do not come under sections 409 or 501 of the Unit Debt Act. The Borrowing of \$200,000 on 12-9-80 from Honesdale National Bank has not been approved. Therefore, Article VIII, Section 808 indicates that such obligation is invalid and of no effect in the hands of the holder of such obligation.

Notwithstanding the invalidity of the instrument, the creditor shall be entitled to credit in any action determining such invalidity or for the recovery for the amount of:

- a) Proceeds of the obligation unexpended by the local government unit; and
- b) The lesser of either a) the cost or fair market value, whichever is lesser of any capital project, or part thereof or interest therein acquired by the local government unit by an expenditure of a portion or all of the proceeds of such obligation; or b) the remaining non-electoral borrowing capacity of the local government unit.
- c) The unpaid balance of the above loan at December 31, 1984 was \$137,301.

Since the debt incurred does not exceed the non-electoral borrowing base and the cost or fair market value of the capital project is in excess of the funds provided, the note holder is not in a position of significant risk.

F) Borough Police Pension Fund:

An acturial study for the year ended December 31, 1984 indicates that no contributions are required form the officers or the Borough.

SUPPLEMENTARY SCHEDULES

Acc't No.	Classification	Total	
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 15,250	
120 +	Investments		
	Receivables		
140-44	Taxes Receivable		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
	Other Assets		
+	Total Assets		\$ 15,250
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	Total Liabilities		\$ -
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1		-
279 +	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)		\$ 15,250
	REVENUES AND OTHER FINANCING SOURCES		
	TAXES	>Tax Rate <	Omit Cents
301.00	Real Estate Taxes		\$ 376,254
305.00	Occupation Taxes (Levied under municipal code--NOT Act 511)		
308.00	Residence Taxes (levied by cities of the third class)		
*	Local Tax Enabling Act (Act 511) Taxes		
310.00	Per Capita Taxes		13,961
310.10	Real Estate Transfer Taxes		38,558
310.20	Earned Income Taxes ("Wage" Taxes)		
310.30	Mercantile Taxes		
310.40	Occupation Taxes (Levied under Local Tax Enabling Act (Act 511))		8,417
310.50	Occupational Privilege Taxes		
310.60	Admissions Taxes		
310.70	Mechanical Devices Taxes		
310.80	Business Privilege Taxes		
310.90	Other Local Tax Enabling Act (Act 511) Taxes		

Acc't No.	Classification	Total	
	Revenues and Other Financing Sources--Continued		
319.00	TAXES--Penalties and Interest on Delinquent Taxes	Omit Cents	Omit Cents
319.01	Real Property Taxes	\$	
319.05	Occupation Tax (levied under municipal code)		
319.08	Residence Tax (levied by cities of the third class)		
319.10	Per Capita Tax		
319.12	Earned Income Tax		
	Other Local Tax Enabling Act (Act 511) Taxes (Please list)		
319.			
319.			
319.			
319.			
319.			
300.00	TOTAL TAXES		\$437,190
	LICENSES AND PERMITS		
320.00	TOTAL LICENSES AND PERMITS		\$ 2,171
	FINES AND FORFEITS		
330.00	TOTAL FINES AND FORFEITS		\$ 21,283
	INTEREST, RENTS, AND ROYALTIES		
341.00	Interest Earnings	\$ 895	
342.00	Rents and Royalties	2,255	
340.00	TOTAL INTEREST, RENTS, AND ROYALTIES		\$ 3,150
	INTERGOVERNMENTAL REVENUES		
351.00	Federal Capital and Operating Grants		
351.03	Highways and Streets	\$	
351.09	Urban Redevelopment and Assistance		
351.99	All Other Federal Capital and Operating Grants		
352.00	Federal Shared Revenues and Entitlements		
352.08	National Forest Products (for Roads through County)		
352.99	All Other Federal Shared Revenues and Entitlements		
353.00	Federal Payments in Lieu of Taxes		
354.00	State Capital and Operating Grants		
354.03	Highways and Streets		
354.09	Urban Redevelopment and Assistance		
354.99	All Other State Capital and Operating Grants		
355.00	State Shared Revenues and Entitlements		
355.01	Public Utility Realty Tax	5,617	
355.08	Alcoholic Beverage Taxes (Beverage Licenses)	2,500	
355.99	All Other State Shared Revenues and Entitlements <i>ST. POLICE VEHICLE FINE</i>	3,387	
356.00	State Payments in Lieu of Taxes		
357.00	Local Government Units Capital and Operating Grants		
357.03	Highways and Streets		
357.99	All Other Local Government Units Capital and Operating Grants		
358.00	Local Government Units Shared Revenues and Entitlements		
359.00	Local Government Units Payments in Lieu of Taxes		
350.00	TOTAL INTERGOVERNMENTAL REVENUES		\$ 11,504

Acc't No.	Classification					Total
Revenues and Other Financing Sources--Continued						
CHARGES FOR SERVICES (Departmental Charges or Earnings)		Omit Cents				Omit Cents
361.00	General Government	\$				
362.00	Public Safety					
363.00	Highways and Streets					
363.20	Parking (Parking Meters, Parking Permits, etc.)	47,148 & 12,511	59,659			
363.99	All Other Charges for Highways and Streets Services	275,348	623			
364.00	Sanitation					
364.10	Wastewater (Sewerage) Charges (where not in enterprise fund)					
364.30	Solid Waste Collection and Disposal (Garbage, etc.) Charges					
364.99	All Other Charges for Sanitation Services					
365.00	Health	16,874				
367.00	Culture--Recreation					
378.00	Water System (where not accounted for in enterprise fund)					
379.00	Other Charges for Services (SCHL SVCS 5,255) (RPT SVCS 652)	5,907				
360.00	TOTAL CHARGES FOR SERVICES					\$ 83,063
MISCELLANEOUS REVENUES						
383.00	Special Assessments (where not in Special Assessment Funds) (List purpose)	\$				
387.00	Contributions and Donations from Private Sources	200				
389.00	Other Miscellaneous Revenues					
380.00	TOTAL MISCELLANEOUS REVENUES					\$ 200
OTHER FINANCING SOURCES						
391.00	Proceeds of General Fixed Asset Dispositions	\$				
392.00	Interfund Operating Transfers	42,042				
393.00	Proceeds of General Long--Term Debt					
394.00	Proceeds of Tax and Revenue Anticipation Notes (where not credited to a Liability account--see Notes at end of Fund)	150,000				
395.00	Refunds of Prior Year Expenditures	6,839				
390.00	TOTAL OTHER FINANCING SOURCES					\$198,881
TOTAL REVENUES AND OTHER FINANCING SOURCES						
(Sum of Accounts 300, 320, 330, 340, 350, 360, 370, 380, and 390)						\$757,442
TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)						\$772,692
EXPENDITURES AND OTHER FINANCING USES		Personal Services .10---.19	Other Operating Expenditures .20---.59	Capital Construction .60---.69	Capital Purchases .70---.79	
GENERAL GOVERNMENT		Omit Cents	Omit Cents	Omit Cents	Omit Cents	
400	Legislative (Governing) Body	\$ 10,500	\$ 8,342	\$	\$	\$ 18,842
401	Executive (Mayor or Manager)	1,500				1,500
402	Financial Administration	1,762				1,762
403	Tax Collection	13,135	1,058			14,193
404	Law (Solicitor, etc.)	2,600	150			2,750
405	Clerk/Secretary	11,308				11,308
406	Personnel Administration					
407	Data Processing					
408	Engineer					
409	Gen. Gov't Buildings & Plant	1,716	9,948			11,664
	TOTAL GENERAL GOVERNMENT	\$ 42,521	\$ 19,498	\$	\$	\$ 62,019

Acc't No.	Classification Expenditures and Other Financing Uses	Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	Total
	PUBLIC SAFETY	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
410	Police	\$ 111,662	\$ 32,365	\$	\$	\$ 144,027
411	Fire	4,385	19,745			24,130
412	Ambulance/Rescue					
413	Protective Inspection					
414	Planning and Zoning	2,000	5,615			7,615
415	Emergency Management					
416	Militia and Armories					
417	Exam. of Licensed Occupations					
418	Public Scales					
419	Other Public Safety					
	TOTAL PUBLIC SAFETY	\$ 118,047	\$ 57,725	\$	\$	\$ 175,772
	HEALTH AND WELFARE					
421	Health	\$	\$	\$	\$	\$
422	Government Unit Hospitals					
423	Other Hospitals					
424	Public Comfort Stations					
425	Welfare					
	TOTAL HEALTH AND WELFARE	\$	\$	\$	\$	\$
	PUBLIC WORKS--SANITATION					
427	Solid Waste (Garbage, etc.)	\$	\$ 1,350	\$	\$	\$ 1,350
428	Weed Control					
429	Wastewater (Sanitary Sewers)					
	TOTAL SANITATION	\$	\$ 1,350	\$	\$	\$ 1,350
	PUBLIC WORKS--HIGHWAYS					
	Highway Maintenance:					
430	General Services	\$ 9,228	\$ 49,995	\$	\$	\$ 59,223
431	Cleaning of Streets	6,794	1,191			7,985
432	Snow and Ice Removal	10,402	14,981			25,383
433	Traffic Signals, Signs, etc.	918	205			1,123
434	Street Lighting		48,680			48,680
435	Sidewalks and Crosswalks	1,369				1,369
436	Storm Sewers and Drains	2,218	1,440			3,658
437	Repairs of Tools & Machinery					
438	Highways and Bridges	7,036	959			7,995
439	Construction and Rebuilding					
	TOTAL HIGHWAYS, ROADS, ETC.	\$ 37,965	\$ 117,451	\$	\$	\$ 155,416
	OTHER PUB. WORKS & ENTERPRISES					
440	Airports	\$	\$	\$	\$	\$
441	Cemeteries					
442	Electric System					
443	Gas System					
444	Markets					
445	Parking Facilities	9,863	2,639			12,502
446	Storm Water and Flood Control					
447	Transit System					
448	Water System					
449	Water Transport & Terminals					
	TOTAL OTHER PUBLIC WORKS	\$ 9,863	\$ 2,639	\$	\$	\$ 12,502

Acc't No.	Classification Expenditures and Other Financing Uses	Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	Total
	CULTURE--RECREATION	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
451	Administration	\$	\$	\$	\$	\$
452	Participant Recreation	15,326	17,626			32,952
453	Spectator Recreation					
454	Parks	4,785	2,822			7,607
455	Shade Trees		270			270
456	Libraries					
457	Civil & Military Celebrations					
458	Senior Citizens' Centers					
459	Other Culture--Recreation					
	TOTAL CULTURE--RECREATION	\$ 20,111	\$ 20,718	\$	\$	\$ 40,829
	CONSERVATION AND DEVELOPMENT					
461	Conserv. of Natural Resources	\$	\$	\$	\$	\$
463	Urban Redevelopment & Housing					
465	Econ. Development & Assist.					
466	Economic Opportunity					
468	Other Conserv. & Development					
	TOTAL CONSERV. & DEVELOPMENT	\$	\$	\$	\$	\$
	DEBT SERVICE*					
471	Debt Principal*	\$	\$ 17,474	\$	\$	\$ 17,474
471	Tax Anticipation Note Princ.*		150,000			150,000
472	Debt Interest*		12,066			12,066
472	Tax Anticipation Note Inter.*		2,693			2,693
475	Fiscal Agent's Fees					
	TOTAL DEBT SERVICE	\$	\$ 182,233	\$	\$	\$ 182,233
	MISCELLANEOUS EXPENDITURES					
481	Intergov'tmental Expenditures	\$	\$	\$	\$	\$
482	Judgments and Losses					
483	Retirement Fund Contributions					
484	Workers Compensation Contrib.					
485	Unemployment Compensation		4,147			4,147
486	Insurance Premiums		13,725			13,725
487	Other Employee Benefits		41,674			41,674
489	Other Misc. Expend. (list)					
	TOTAL MISCELLANEOUS EXPEND.	\$	\$ 59,546	\$	\$	\$ 59,546
	OTHER FINANCING USES					
491	Refunds of Prior Year Expend.	\$	\$	\$	\$	\$
492	Interfund Operating Transfers		74,417			74,417
	TOTAL OTHER FINANCING USES	\$	\$ 74,417	\$	\$	\$ 74,417
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$	\$	\$	\$ 764,084

*See Notes on next page.

Acc't No.	Classification	Total	
	ASSETS, DECEMBER 31	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 8,608	
120 +	Investments		
	Receivables		
140-44	Taxes Receivable		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
	Other Assets		
+	Total Assets		\$ 8,608
	LESS: LIABILITIES, DECEMBER 31		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	Total Liabilities		\$
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31		\$
279 +	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)		\$ 8,608
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)		\$772,692

NOTE: Debt Principal and Interest, except for Small Borrowing for Capital Purposes and Tax and Revenue Anticipation Notes, normally is paid out of a Debt Service Fund called a Sinking Fund, Coupon Fund, etc. Report only that Debt Service in the General Fund that was, in fact, paid directly out of the General Fund. Note that General Funds often disburse money by Interfund Operating Transfers to Debt Service Funds which, in turn, then pay the Debt Principal or Debt Interest or both.

If Tax and Revenue Anticipation Notes are not accounted for as Current Liabilities but are treated as Other Financing Sources, report the proceeds of their sale at Account 394. If repayment of these notes is not accounted for as a reduction of a Current Liability but is treated as an Other Financing Use, report the principal repayment at Account 471. In any event, report interest payments made on such notes at Account 472 of the fund making the expenditure; see above.

Retirement Pay and Pension Fund Contributions, Workers Compensation Contributions, Unemployment Compensation Contributions, Insurance Premiums, and Other Employee Benefits should be reported separately only to the extent that such expenditures cannot be allocated to specific functions and activities.

Acc't No.	Classification	Total			
	ASSETS, JANUARY 1	Omit Cents			
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	3,682		
120 †	Investments				
130	Due from Other Funds				
	Other Assets				
†	Total Assets			\$	3,682
	LESS: LIABILITIES, JANUARY 1				
200	Payables	\$			
230	Due to Other Funds				
	Other Liabilities				
	Total Liabilities			\$	--
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1			\$	-
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)			\$	3,682
	REVENUES AND OTHER FINANCING SOURCES				
341	Interest Earnings	\$	219		
355.05	Liquid Fuels Tax & Fuel Use Tax from State Motor License Fund		50,068		
355.14	Turn Back of Roads Maintenance Payment from State				
363.50	Charges for Contracted Highway and Street Work				
	Other Revenues				
392	Other Financing Sources--Interfund Operating Transfers				
	TOTAL REVENUES AND OTHER FINANCING SOURCES			\$	50,287
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)			\$	53,969
	EXPENDITURES AND OTHER FINANCING USES	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases
	PUBLIC WORKS--				
	HIGHWAYS, ROADS, AND STREETS	.10--.19	.20--.59	.60--.69	.70--.79
	Highway Maintenance	Omit Cents	Omit Cents	Omit Cents	Omit Cents
430	General Services	\$		\$	\$
431	Cleaning of Streets & Gutters	7,971			7,971
432	Snow and Ice Removal	4,855			4,855
433	Traffic Signals, Signs, etc.	955			955
434	Street Lighting				
435	Sidewalks and Crosswalks				
436	Storm Sewers and Drains	3,026			3,026
437	Repairs of Tools & Machinery				
438	Highways and Bridges	14,079	495		14,574
439	Hwy. Construction & Rebuilding		22,213		22,213
492	Interfund Operating Transfers				
	TOTAL EXPENDITURES	\$ 30,886	\$ 22,708	\$	\$ 53,594
	ASSETS, December 31				
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	375		
120 †	Investments				
130	Due from Other Funds				
	Other Assets				
†	Total Assets			\$	375
	LESS: LIABILITIES, DECEMBER 31				
200	Payables			\$	
230	Due to Other Funds				
	Other Liabilities				
	Total Liabilities			\$	-
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31			\$	-
279 †	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)			\$	375
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)				53,969

Acc't No.	Classification	Total			
*	ASSETS, JANUARY 1	Omit Cents			
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 208			
120 †	Investments				
130	Due from Other Funds				
135	Due from Other Governments				
145	Accounts Receivable				
	Other Assets				
†	Total Assets	\$ 208			
	LESS: LIABILITIES, JANUARY 1				
200	Payables	\$			
230	Due to Other Funds				
	Other Liabilities				
	Total Liabilities	\$ -			
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1	\$ -			
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)	\$ 208			
	REVENUES AND OTHER FINANCING SOURCES				
	Interest, Rents, and Royalties				
341	Interest Earnings	\$ 146			
	Intergovernmental Revenues				
352.07	Federal General Revenue Sharing Entitlement	62,423			
	Other Revenues				
	Other Financing Sources				
392	Interfund Operating Transfers				
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$62,569			
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	62,777			
	EXPENDITURES AND OTHER FINANCING USES	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases
		.10--.19	.20--.59	.60--.69	.70--.79
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
400-09	General Government--	\$	\$	\$	\$
	Public Safety--				
410	Police	62,610			62,610
411	Fire				
412-18	Other Public Safety				
419	Corrections				
	Health and Welfare--				
421	Health				
422&23	Hospitals				
424&25	Other Health and Welfare				
427	Public Works--				
427	Sanitation--Solid Waste				
428	--Weed Control				
429	--Wastewater				
	Public Works--				
430-39	Highways, Roads & Streets				

Acc't No.	Classification	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases	Total
	Expenditures and Other Financing Uses--Continued	.10--.19	.20--.59	.60--.69	.70--.79	
	Public Works--	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
440-49	Other Public Works and Enterprises (List)					
		\$	\$	\$	\$	\$
	Culture--Recreation--					
451-54	Parks and Recreation					
455	Shade Trees					
456	Libraries					
457-59	Other Culture--Recreation					
460-69	Conservation & Development					
	Debt Service					
471	Debt Principal					
471.70	Tax and Revenue Anticipation Note Principal					
472	Debt Interest					
472.70	Tax and Revenue Anticipation Note Interest					
475	Fiscal Agent's Fees					
480-89	Miscellaneous Expenditures (Please list)					
490-99	Other Financing Uses					
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$	\$	\$	\$ 62,610
	ASSETS, DECEMBER 31					
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)				\$	
120 +	Investments					
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
	Other Assets					
+	Total Assets					\$ 167
	LESS: LIABILITIES, DECEMBER 31					
200	Payables				\$	
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$ -
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31					\$ -
279 +	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)					\$ 167
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures plus Unreserved Fund Balance) (Should equal Total Available)					\$ 62,777

Acc't No.	Classification (Please list type of debt service fund)	20. Recreation NOTE Fund	21. Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 126.-	\$.
120 +	Investments		
	Other Current Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1		
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$ -	\$
279 +	UNRESERVED FUND BALANCE, JANUARY 1	\$ 126	\$
	REVENUES AND OTHER FINANCING SOURCES		
	>Tax Rate <		
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes		
	(levied under municipal code)		
341	Interest Earnings	8.	
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers	6,375.	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 6,383	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$ 6,509	\$
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$ 6,000	\$
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest	395.	
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 6,395	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 114	\$
120 +	Investments		
	Other Current Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE, DECEMBER 31	\$ 114	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$ 6,509	\$

Acc't No.	Classification (Please list type of debt service fund)	22. Fund	Total All Debt Serv. Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$ 126 -
120 +	Investments		
	Other Current Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, JANUARY 1	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE, JANUARY 1	\$	\$ 126 -
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate<	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes		
	(levied under municipal code)		
341	Interest Earnings		8
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		6,375
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$ 6,383
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$ 6,509
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal	\$	\$ 6,000
471.70	--Tax & Revenue Anticipation Note Principal		
472.00	--Debt Interest		395
472.70	--Tax & Revenue Anticipation Note Interest		
475.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
492.00	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$ 6,395
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$ 114
120 +	Investments		
	Other Current Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE, DECEMBER 31	\$	\$ 114
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$ 6,509

Acc't No.	Classification	Total
*	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 10,946
120 +	Investments	
*	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136 & 39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, JANUARY 1	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
+	Total Assets, January 1	\$10,946
	LESS: LIABILITIES, JANUARY 1	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, JANUARY 1	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, January 1	\$
281-84	LESS: CONTRIBUTIONS, JANUARY 1	\$ -
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JANUARY 1	\$ -
289 +	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilities less Contributions less Reserves)	\$ 10,946

Acc't No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$ 101
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	37,341
357-59	--Local Government Unit	
364.10	Charges for Services--Charges for Sanitation-Sewerage Charges	191,573
383.00	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	200
392.00	Interfund Operating Transfers	68,377
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	526
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 301,732
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$ 312,678
	EXPENSES AND OTHER FINANCING USES	
	Public Works and Public Enterprises--Wastewater Collection and Disposal	
429.10	Personal Services	\$ 74,355
429.20	Other Operating Expenses	65,385
429.60	Capital Construction (where not debited to an Asset account)*	65,182
429.70	Capital Purchases (where not debited to an Asset account)*	
429.80	Depreciation Expense (where fund is on an accrual basis)*	
429.00	Total Public Works--Sanitation--Wastewater Collection and Disposal	\$ 204,892
	Debt Service	
471.00	Debt Principal (where paid directly from Sewer Fund)	\$
472.00	Debt Interest (where paid directly from Sewer Fund)	
475.00	Fiscal Agent's Fees	
470.00	Total Debt Service	\$
	Miscellaneous Expenses	
481.00	Intergovernmental Expenses	\$
482.00	Judgments and Losses	
483.00	Retirement Pay and Pension Fund Contributions	
484.00	Workers Compensation Contributions	
485.00	Unemployment Compensation Contributions	
486.00	Other Insurance Premiums	
487.00	Other Employee Benefits 5205 &	5,205
480.00	Total Miscellaneous Expenses	\$ 5,205
	Other Expenses (list) AUTHORITY RENTALS	\$ 56,000
	Other Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	42,377
490.00	Total Other Financing Uses	\$ 42,377
	TOTAL EXPENSES AND OTHER FINANCING USES	\$ 308,474

If on accrual basis, please furnish Statement of Changes in Financial Position

Acc't No.	Classification	Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 4,204
120 +	Investments	
	Receivables	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
155	Prepaid Expenses	
	Other Current Assets	
	FIXED ASSETS, DECEMBER 31	
161	Land	
162	Buildings	
163	Improvements other than Buildings	
164	Machinery and Equipment	
165	Construction in Progress	
+	Total Assets, December 31	\$ 4,204
	LESS: LIABILITIES, DECEMBER 31	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	LONG--TERM LIABILITIES, DECEMBER 31	
261	Bonds and Notes Payable	
266	Advances from Other Funds	
267	Lease--Purchase Agreements	
268	Installment Purchase Contracts	
269	Other Long--Term Liabilities	
	Total Liabilities, December 31	\$ -
281-84	LESS: CONTRIBUTIONS, DECEMBER 31	\$ -
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31	\$ -
289 +	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)	\$ 4,204
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)	\$12,678

Acc't No.	Classification	55. Fire Pension Fund	60. Police Pension Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
	>Tax Rate <		
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties		
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		24,268
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$ 24,268
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$ 24,268
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$	\$
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$ 24,268
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, and Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$ 24,268

Acc't No.	Classification	65. Municipal Pension Fund	Total All Pension Trust Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)		
120 +	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties		
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		24,268
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$ 24,268
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$ 24,268
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$	\$
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$ 24,268
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$ 24,268

Acc't No.		50. Firemen's Relief Fund	90. Payroll Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100+	Cash (Checking, Savings, & Petty Cash Accounts)		\$
120+	Investments		
	LESS: LIABILITIES, JANUARY 1		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279+	UNRESERVED FUND BALANCE, JANUARY 1		\$
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$ 25,402	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts		
	TOTAL RECEIPTS	\$ 25,402	\$
	TOTAL AVAILABLE	\$ 25,402	\$
	DISBURSEMENTS DURING FISCAL YEAR		
	Volunteer Firemen's Relief Associations	\$ 25,402	
	Firefighters Pension Funds		
	Net Payroll		\$
	Federal Income Tax Withholdings		
	Social Security (FICA) Contributions		
	Earned Income Tax Withholdings		
	Hospitalization Insurance Premiums		
	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
	Union Dues		
	Other Withholdings		
	Other Disbursements		
	TOTAL DISBURSEMENTS	\$ 25,402	\$
	ASSETS, DECEMBER 31		
100+	Cash (Checking, Savings, Petty Cash Accounts)		\$
120+	Investments		
	LESS: LIABILITIES, DECEMBER 31		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279+	UNRESERVED FUND BALANCE, December 31		\$
	TOTAL DISBURSED AND REMAINING	\$ 25,402	\$

Acc't No.		50. <i>Dougherty COAL FUND</i>	90. <i>SHINE FUND</i>
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100†	Cash (Checking, Savings, & Petty Cash Accounts)	441	\$ 200 -
120†	Investments		
	LESS: LIABILITIES, JANUARY 1		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, JANUARY 1	441	\$ 200 -
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts	379	
	TOTAL RECEIPTS	\$ 379	\$
		820	
	TOTAL AVAILABLE	\$	\$
	DISBURSEMENTS DURING FISCAL YEAR		
	Volunteer Firemen's Relief Associations	\$	
	Firefighters Pension Funds		
	Net Payroll		\$
	Federal Income Tax Withholdings		
	Social Security (FICA) Contributions		
	Earned Income Tax Withholdings		
	Hospitalization Insurance Premiums		
	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
	Union Dues		
	Other Withholdings		
	Other Disbursements	375	200 -
	TOTAL DISBURSEMENTS	\$ 375	\$ 200 -
	ASSETS, DECEMBER 31	445	
100†	Cash (Checking, Savings, Petty Cash Accounts)		\$ -0-
120†	Investments		
	LESS: LIABILITIES, DECEMBER 31		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, December 31	445	\$ -0-
	TOTAL DISBURSED AND REMAINING	\$ 820	\$ 200 -

Schedule B-2

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Report below amounts of cash on hand and on deposit, and investments (at par value) held in Debt Service Funds, Capital Projects Funds, Pension Trust Funds, and all other funds.

Type of Asset	Amount at End of Fiscal Year--Omit Cents				
	Debt Service Funds	Capital Projects Funds	Pension Trust Funds	All Other Funds	Total All Funds
1. Cash and deposits--Cash on hand and demand and time or savings deposits.	\$	\$	\$	\$ 13,909	\$ 13,909
2. Federal securities--Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank.					
3. Federal agency securities--Obligations of government owned agencies comprising CCC, Export--Import Bank, FHA, GNMA, Postal Service, and TVA.					
4. State and local government securities					
5. Other securities--Bonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for COOPERATIVES, AND Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets.					
TOTAL CASH AND INVESTMENT ASSETS	\$	\$	\$	\$ 13,909	\$ 13,909

STATEMENT OF TAXES LEVIED PURSUANT TO MUNICIPAL CODE

I. ASSESSED VALUATION

A. Real Estate Taxable (see below) \$12,318,780
 B. Occupations \$ 353,875
 C. Total taxable valuation \$12,672,655
 D. Value of Real Estate Exempt from Taxation \$ 4,698,800

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

II. TAX RATE

A. General Purposes 29 mills
 B. Debt Purposes
 C. All other Purposes 2 mills
 D. Total tax rate 31 mills

III. CURRENT TAX LEVY

A. On Real Estate \$ 31
 B. On Occupations \$ 25
 C. Total levy \$ 56

A. TOTAL TAXES COLLECTED DURING 19 84

a. Discount collections
 b. Face collections
 c. Penalty collections (including penalties and interest)
 d. Prior years not returned or liened
 e. Returned and liened

IV. TAXES COLLECTED AND OUTSTANDING

	Real Estate	Total	Occupations	Total
a. Discount collections	\$ 290,239		\$ 5,112	
b. Face collections	\$ 36,490		\$ 35	
c. Penalty collections (including penalties and interest)	\$ 19,473		\$ 35	
d. Prior years not returned or liened	\$ 30,052	\$376,254	\$ 1,024	\$ 8,417

B. TOTAL TAXES OUTSTANDING AT END OF 19 84

a. Delinquent \$
 b. Prior years - not returned and liened \$
 c. Returned and liened \$ 24,089 - \$ 24,089 \$ 1,012 \$ 1,012

V. REAL ESTATE - ASSESSED VALUATIONS

(Complete to the Extent that Information is Available)

A. Real Estate - Taxable

Residential 7,889,430
 Industrial 1,255,070
 Commercial 3,119,650
 Mineral
 Agricultural 54,630
 Other
 TOTAL Taxable 12,318,780

B. Real Estate - Nontaxable

Government - Federal 50,370
 State 291,950
 Municipal 548,440
 School 1,935,700
 Authority 343,890
 Non-Government - Churches 678,430
 Inst. of Learning 52,740
 Public Utilities 797,280
 Other
 TOTAL Nontaxable 4,698,800

Fund No.	Fund	Transfers In Omit Cents	Transfers Out Omit Cents
01.	General Fund (to Debt Service Funds) (20.--29.)	\$	\$ 6,375
01.	General Fund (to All Other Funds)	42,042	68,042
02.	Street Lighting Tax Fund		
03.	Fire Protection Tax Fund		
04.	Other Special Revenue Fund--		
05.	Other Special Revenue Fund--		
06.	Water Fund		
07.	Electric Fund		
08.	Sewer Fund	68,377	42,377
09.	Other Enterprise Fund--		
10.	Special Assessment Bond Fund--		
11.	Special Assessment Bond Fund--		
12.	Special Assessment Bond Fund--		
13.	Special Assessment for Street Lighting Fund		
14.	Special Assessment for Fire Protection Fund		
15.	General Obligation Bond Fund--		
16.	General Obligation Bond Fund--		
17.	General Obligation Bond Fund--		
18.	Other Capital Projects Fund--		
19.	Other Capital Projects Fund--		
20.	Sinking Fund-- Recreation Note	6,375	
21.	Sinking Fund--		
22.	Sinking Fund--		
23.	Other Debt Service Fund--		
24.	Other Debt Service Fund--		
25.	Other Debt Service Fund--		
26.	Other Debt Service Fund--		
27.	Other Debt Service Fund--		
28.	Other Debt Service Fund--		
29.	Other Debt Service Fund--		
30.	Capital Reserve Fund		
35.	State Liquid Fuels Highway Aid Fund		
40.	Revolving Fund		
50.	Firemen's Relief Fund		
55.	Firefighters Pension Trust Fund		
60.	Police Pension Trust Fund		
65.	Municipal (Non-uniformed) Pension Trust Fund		
85.	Federal Revenue Sharing Fund		
90.	Payroll Fund		
	Total	\$ 116,794	\$ 116,794
		Must equal	Must equal
		Transfers	Transfers
		Out	In

NOTE: Interfund Operating Transfers are recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. Please read instructions for a more complete explanation.

COMPARATIVE FEDERAL GENERAL REVENUE SHARING ACTUAL USE REPORT

Expenditures made from Federal General Revenue Sharing money for any of the listed functions should be indicated on the appropriate lines below.

CURRENT EXPENDITURES includes Personal Services (.10--.19), Supplies (.20--.29), Other Services and Charges (.30--.49), and Contributions, Grants, and Subsidies (.50--.59). CAPITAL EXPENDITURES includes Capital Construction (.60--.69) and Capital Purchases (.70--.79). PLEASE OMIT CENTS.

Function or Purpose of Expenditure	Column A		Column B	
	Proposed (Budgeted)		Actually Expended	
	Current	Capital	Current	Capital
General Government	\$	\$	\$	\$
Public Safety--				
Police	69,000		62,610	
Fire				
Other Public Safety				
Corrections				
Health and Welfare--				
Health				
Hospitals				
Other Health and Welfare				
Public Works--				
Sanitation--Solid Waste				
--Weed Control				
--Wastewater				
Highways, Roads, and Streets				
Other Public Works and Enterprises (Please list)				
Culture--Recreation--				
Parks and Recreation				
Shade Trees				
Libraries				
Other Culture--Recreation				
Conservation & Development				
Debt Service--				
Debt Principal				
Tax & Rev. Ant. Note Principal				
Debt Interest				
Tax & Rev. Ant. Note Interest				
Fiscal Agent's Fees				
Miscellaneous Expenditures (Please list)				
TOTAL FEDERAL GENERAL REVENUE SHARING EXPENDITURES	\$ 69,000	\$	\$ 62,610	\$

DEBT STATEMENT--Detailed Statement of Indebtedness

Purpose
(List Each Issue or Loan)

GENERAL OBLIGATION BONDS AND NOTES Electoral	Year of Issue	Original Amount of Issue	Outstanding January 1, 19	Principal Paid During Year	Outstanding December 31, 19
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
		\$	\$	\$	\$
Non-electoral					
Capital Improvement 10-YR	1980	200,000	154,775	17,474	137,301
Recreation Note-5 YR	1982	30,000	24,000	6,000	18,000
Bond Anticipation Notes (\$408)					
Small Borrowing for Capital Purposes (\$409)					
Unfunded Debt (\$509)					
TOTAL GENERAL OBLIGATION DEBT		\$ 230,000	\$ 178,775	\$ 23,474	\$ 155,301
REVENUE BONDS AND NOTES					
Electoral					
		\$	\$	\$	\$
Non-electoral					
TOTAL REVENUE DEBT		\$	\$	\$	\$
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT		\$	\$	\$	\$
TOTAL DEBT		\$ 230,000	\$ 178,775	\$ 23,474	\$ 155,301
TAX AND REVENUE ANTICIPATION NOTES (\$501)					
		\$	\$	\$	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$ 230,000	\$ 178,775	\$ 23,474	\$ 155,301

NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.

Schedule B-7

DEBT STATEMENT--Summary of Debt

(List Each GENERAL OBLIGATION BONDS AND Electoral)		Year of Issue	Gross Debt Outstanding December 31, 1984 ¹ Omit Cents	Total Credits Against Debt Omit Cents	Total Net Debt December 31, 1984 ¹ Omit Cents
Non-electoral					
Capital Impr Recreation					
Note- 10-YR		1980	137,301		137,301
		1982	18,000		18,000
Bond Anticipation Notes (\$40					
Small Borrowing for Capital					
(\$409)					
Unfunded Debt (\$509)					
TOTAL GENERAL OBLIGATION DE			\$ 155,301	\$	\$ 155,301
REVENUE BONDS AND NOTES					
Electoral			\$	\$	\$
Non-electoral					
TOTAL REVENUE DEBT			\$	\$	\$
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT					
TOTAL DEBT			\$ 155,301	\$	\$ 155,301
TAX AND REVENUE ANTICIPATION					
(\$501)			\$	\$	\$
TOTAL DEBT AND TAX AND REV			\$ 155,301	\$	\$ 155,301
ANTICIPATION NOTES					

NOTE: Sections 408, 409, 501

39 refer to the Local Government Unit Debt Act.

DEBT STATEMENT—Calculation of Borrowing Base

	19 <u>82</u>	19 <u>83</u>	19 <u>84</u>	TOTAL
Total Revenues and Other Financing Sources—All moneys received by the local government unit in a fiscal year from whatever source derived	845,555	901,094	904,254	2,650,903
Deduct:				
(i) subsidies or reimbursements from the United States of America or from the Commonwealth of Pennsylvania measured by the cost of, or given or paid on account of, a particular project financed by debt;				
(ii) project revenues, rates, receipts, user charges, special assessments and special levies which are or will be pledged or budgeted for specific self-liquidating debt, or for payments under leases, guarantees, subsidy contracts or other forms of agreement which could constitute lease rental debt except that such payments are payable solely from such sources, and such portion thereof as may have been returned to or retained by the local government unit shall not be excluded;				
(iii) interest on moneys in sinking funds, reserves, and other funds, which interest is pledged or budgeted for the payment or security of outstanding debt, and interest on bond or note proceeds, if similarly pledged;	15	11	8	34
(iv) grants and gifts in aid of or measured by the construction or acquisition of specified projects; and	151,750	173,844	150,032	475,626
(v) proceeds from the disposition of capital assets, and other nonrecurring items including bond or note proceeds not considered income under generally accepted municipal accounting principles.	52,120	15,019	7,740	74,879
Subtotal Adjusted Revenues	641,670	712,220	746,474	
Total Adjusted Revenues for Three Years Ending December 31, 19 <u>84</u>				2,100,364
Borrowing Base = $\frac{\text{Total Adjusted Revenues for Three Years Ending December 31, 1984}}{3} = \frac{2,100,364}{3} =$				700,122