

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of WAYNE

City of _____

Borough of HONESDALE

Township of _____

_____ of _____

for the year

19 85

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

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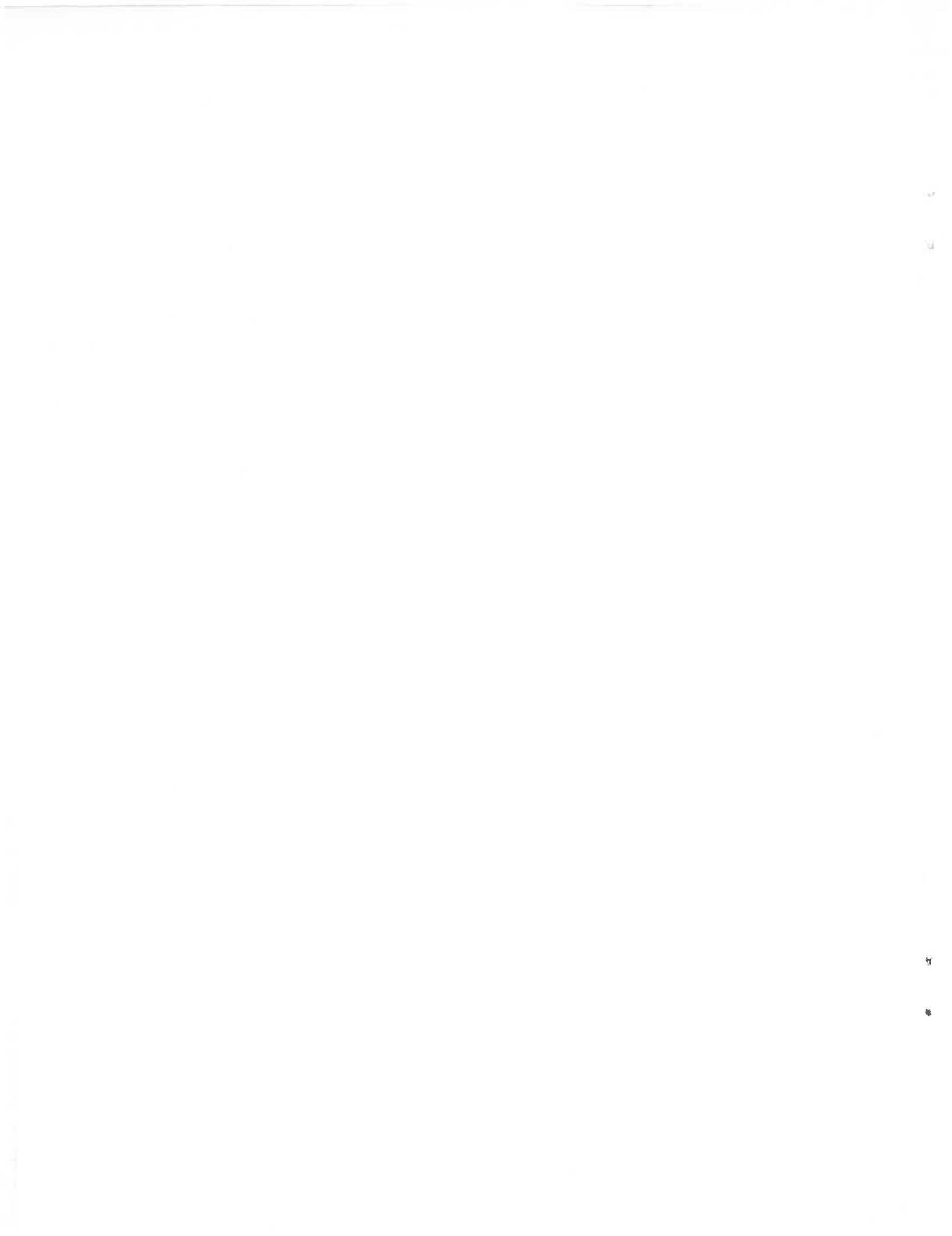
BOROUGH OF HONESDALE

COUNTY OF WAYNE

COMMONWEALTH OF PENNSYLVANIA

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1985



-Transmittal Letter

EXHIBIT A

-Combined Summary of Cash Receipts
and Fund Balance, Year Ended December
31, 1985.

EXHIBIT B

-Cash Summary of Cash Expenditures and
Fund Balances, Year Ended December 31,
1985.

-Notes to Financial Statements

Refer to DCA-BLGS-30(11-83)

-Supplemental Schedules

Schedule A-1

-Detailed Statement of General Fund
Balances, Receipts, and Expenditures,
Year Ended December 31, 1985.

Schedule A-2

-Detailed Statement of State Liquid Fuels
Fund Balances, Receipts and Expenditures,
Year Ended December 31, 1985.

Schedule A-3

-Federal Revenue Sharing Fund Balance
Receipts and Expenditures, Year Ended
December 31, 1985.

Schedule A-6

-Sinking Fund Balances, Receipts and
Expenditures, Year Ended December 31,
1985.

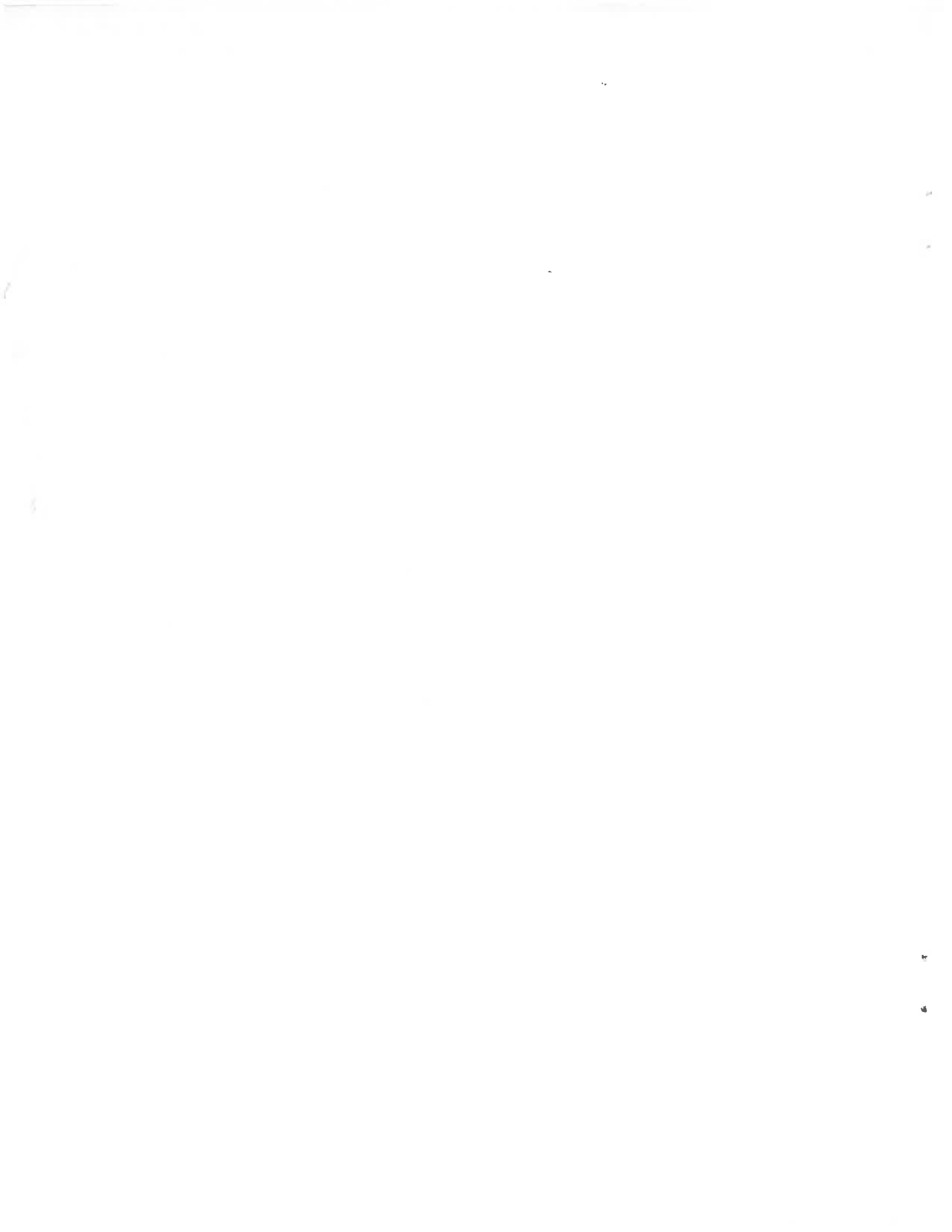


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<u>Schedule A-9</u>	-Sewer Revenue Fund Balances, Receipts and Expenditures, Year Ended December 31, 1985.
<u>Schedule A-11 & 12</u>	-Agency & Trust Fund Balances, Receipts & Expenditures, Year Ended December 31, 1985.
<u>Schedule B-2</u>	-Cash and Investments at December 31, 1985.
<u>Schedule B-3</u>	-Borough Summary of Tax Valuations, Collections and Delinquencies for the Year Ended December 31, 1985.
<u>Schedule B-4</u>	-Intergovernmental Disbursements.
<u>Schedule B-5</u>	-Schedule of Inter-Fund Transfers, Year Ended December 31, 1985.
<u>Schedule B-6</u>	-Comparative Federal Revenue Sharing Actual Use Report.
<u>Schedule B-7</u>	-Detailed Statement of Indebtness, Year Ended December 31, 1985.
<u>Schedule B-7</u>	-Schedule for Non-Electoral Borrowing Base for the Year Ended December 31, 1985.



WILLIAM B. MCALLISTER
CERTIFIED PUBLIC ACCOUNTANT
310 14TH ST.
HONESDALE, PA. 18431
TELEPHONE (717) 253-8008

April 25, 1986

Honorable Borough 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, 1985, 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 government 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, 1985 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 1985 the Borough received Federal funds from the Federal Revenue Sharing Program. It did not receive funds under any other Federal program.

While conducting the audit no instances of non-compliance with OMB Circular A-128 were discovered.

Since the Borough is on the cash basis of accounting, internal controls over cash were evaluated and found to be adequate for fair presentation of receipts and expenditures reported in the financial statements.



Page 2.

In my opinion, except for the \$200,000.00 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 transaction of the Borough of Honesdale, Commonwealth of Pennsylvania, at December 31, 1985, 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 preceding year.

Respectfully Submitted,

William B. McAllister

William B. McAllister
Certified Public Accountant



BOROUGH OF HONESDALE
COUNTY OF WAYNE
COMMONWEALTH OF PENNSYLVANIA
COMBINED SUMMARY OF CASH RECEIPTS & OF FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1985

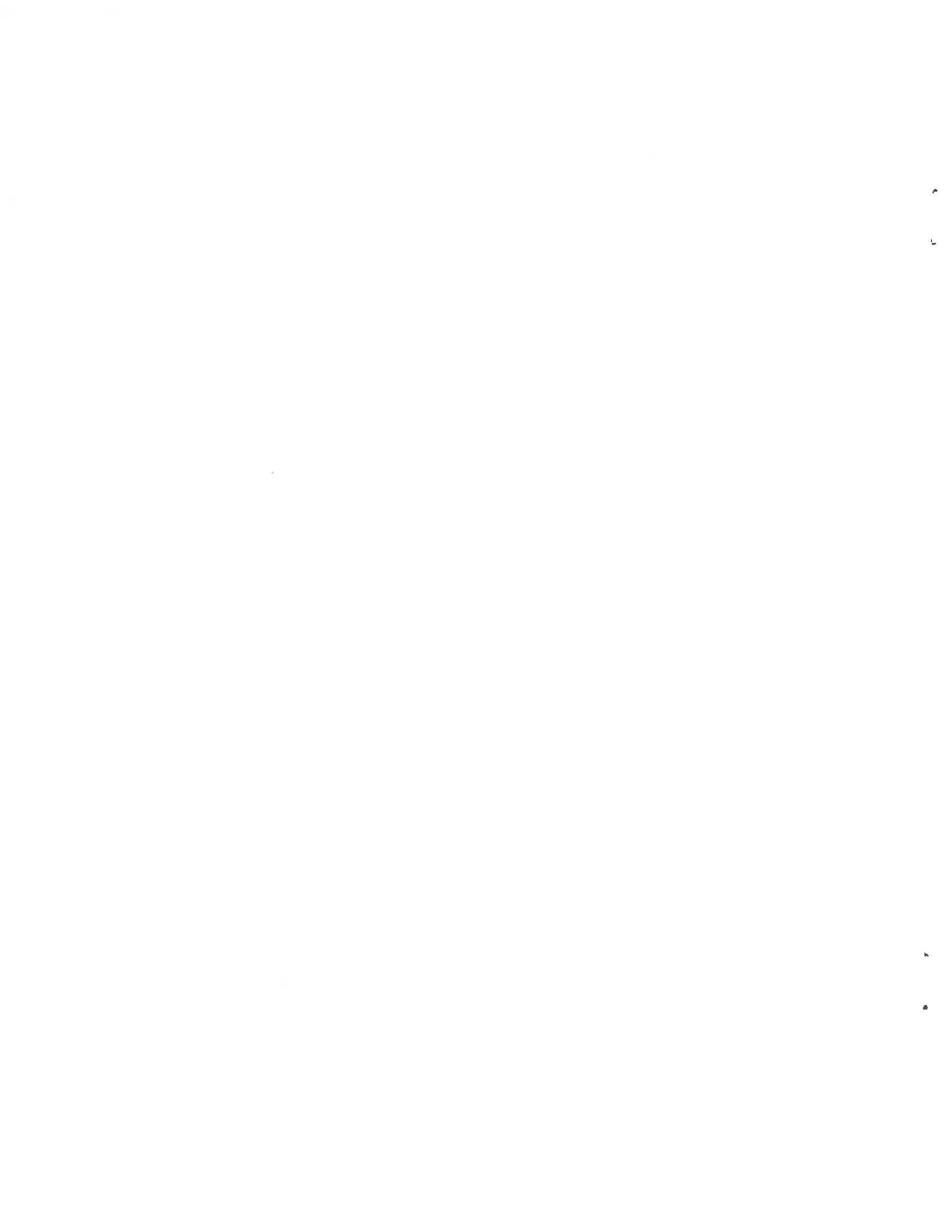
REVENUE RECEIPTS

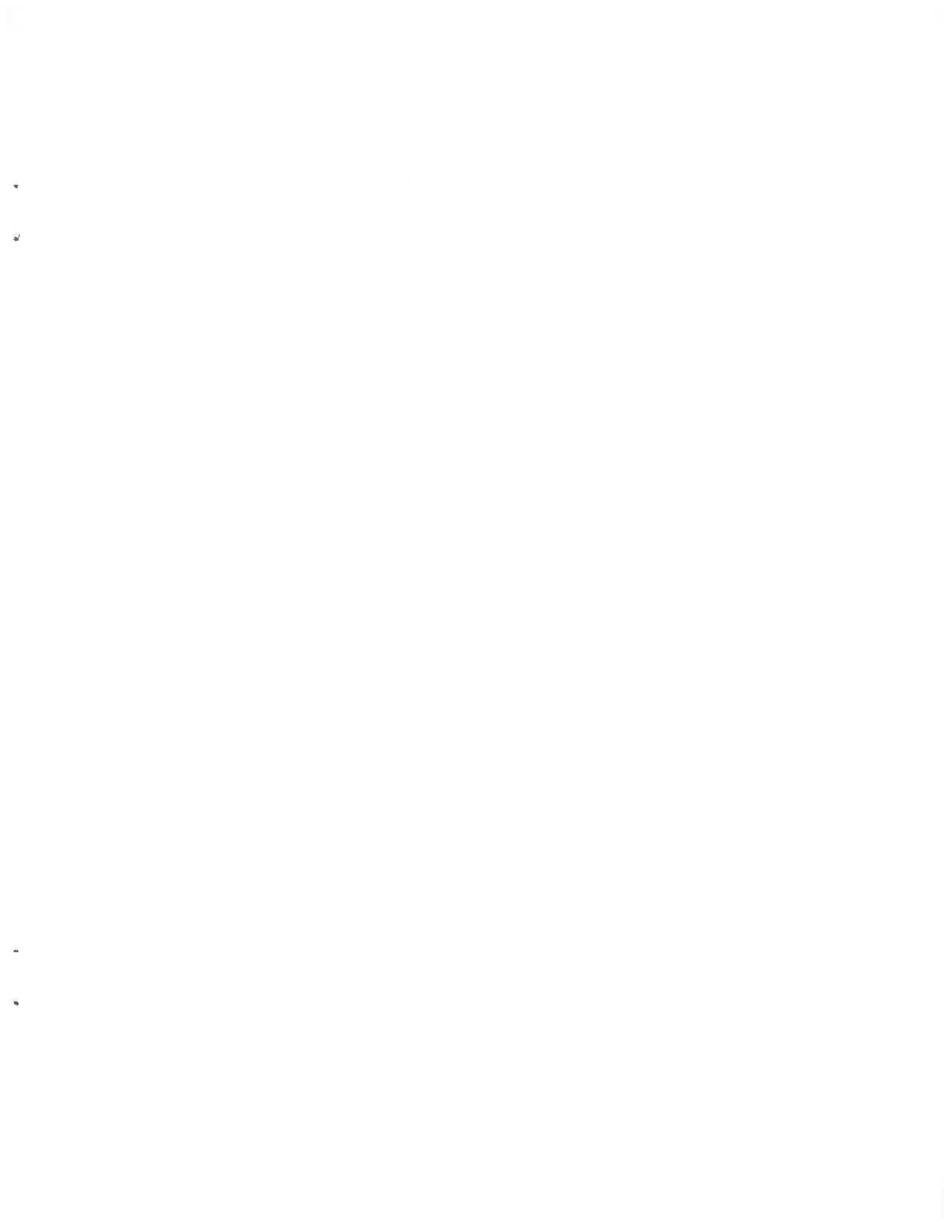
	GENERAL FUND <u>(SEE SCH A-1)</u>	SEWER REVENUE FUND <u>(SEE SCH A-9)</u>	SINKING FUNDS <u>(SEE SCH A-6)</u>
Refer to DCA - BLGS-30(11-83)			
TAXES			
Foreign Insurance taxes	\$		
Real Estate	389,501		
Local Tax Enabling Act Taxes (Act 511 of 1965)	\$ <u>70,548</u>		
TOTAL TAX RECEIPTS	\$ <u>460,049</u>		
OTHER REVENUE			
License & Permits	\$ 2,625		
Fines, Forfeits & Costs	21,235		
Interests & Rents	3,345	\$ 12	\$ 5
Grants & Gifts	55,814	14,338	
Department Earnings	82,326	210,211	
Micellaneous Revenue Receipts	<u>16,816</u>		
TOTAL OTHER REVENUE RECEIPTS	\$ <u>182,161</u>	\$ <u>224,561</u>	\$ <u>5</u>
TOTAL REVENUE RECEIPTS			
Non-revenue receipts			
Dividends			
Refund of Prior Yrs Expenditures	\$ 11,897	\$ 96	
Proceeds from Notes (Note C)	175,000		
Transfers from Other Funds	<u>85,119</u>	<u>77,200</u>	
TOTAL NON-REVENUE RECEIPTS	\$ <u>272,016</u>	\$ <u>77,296</u>	\$ <u>-0-</u>
CASH BALANCE AT BEGINNING OF YEAR	\$ <u>- 8,608</u>	\$ <u>4,204</u>	\$ <u>114</u>
TOTAL RECEIPTS, CASH & INVESTMENTS	\$ <u>922,834</u>	\$ <u>306,061</u>	\$ <u>119</u>

The accompanying letter of transmittal and notes to financial statements are an integral part of this statement.

EXHIBIT A

STATE HIGHWAY AID FUND <u>(SEE SCH-A2)</u>	FEDERAL REVENUE FUND <u>(SEE SCH-A3)</u>	TRUST & AGENCY FUNDS <u>(SEE SCH'S)</u> (A-11, & 12)	TOTAL ALL FUNDS <u>(MEMO)</u>
		\$ 44,921	\$ 44,921
			389,501
			70,548
		<u>\$ 44,921</u>	<u>\$ 504,970</u>
			\$ 2,625
			21,235
\$ 69	\$ 128		3,559
54,001	60,010		184,163
			292,537
			<u>16,816</u>
<u>\$ 54,070</u>	<u>\$ 60,138</u>	<u>\$ -0-</u>	<u>\$ 520,935</u>
		\$ 407	\$ 407
			11,993
			175,000
			<u>162,319</u>
<u>-0-</u>	<u>-0-</u>	<u>\$ 407</u>	<u>\$ 349,719</u>
\$ 375	\$ 167	\$ 441	\$ 13,909
<u>\$ 54,445</u>	<u>\$ 60,305</u>	<u>\$ 45,769</u>	<u>\$1,389,533</u>





BOROUGH OF HONESDALE
COUNTY OF WAYNE
COMMONWEALTH OF PENNSYLVANIA
COMBINED SUMMARY OF CASH EXPENDITURES AND FUND BALANCES

FOR THE YEAR ENDING DECEMBER 31, 1985

<u>GOVERNMENTAL EXPENDITURES</u>	<u>GENERAL FUND</u> (SEE SCH A-1)	<u>SEWER REVENUE FUND</u> (SEE SCH A-9)	<u>SINKING FUND</u> (SEE SCHA-6)
<p>Refer to DCA - BLGS - 30(11-84)</p>			
<p>GENERAL GOVERNMENT</p>			
Police Pension Fund			
Volunteer Firemens Relief Assoc.			
Administration	\$ 37,261		
Tax Collection	14,617		
Municipal Building or Offices	35,578		
Protection to Persons & Property:			
Police Protection	180,204		
Fire Protection	25,222		
Bldg. Regulations, Zoning	5,456		
Health & Sanitation	2,328		
Water, Electric & Sewer		\$ 158,445	
Highways	166,360		
Parks & Recreation	95,702		
Special Services	12,782		
Miscellaneous	51,923	5,649	
Interest	14,466		\$ -0-
Municipal Authority (Note D)		<u>56,000</u>	
TOTAL GOVERNMENT EXPENDITURES	\$ <u>641,899</u>	\$ <u>220,094</u>	\$ <u>-0-</u>
<p>NON-GOVERNMENT EXPENDITURES</p>			
Principal Paik on Indebtedness	\$ 199,836		
Transfers to Sinking Funds			
Transfers to Other Funds	<u>77,200</u>	\$ <u>85,000</u>	\$ <u>119</u>
TOTAL NON-GOVERNMENT EXPENDITURE	\$ <u>277,036</u>	\$ <u>85,000</u>	\$ <u>119</u>
<p>CASH BALANCE AT END OF YEAR</p>			
	\$ <u>3,899</u>	\$ <u>967</u>	\$ <u>-0-</u>
<p>TOTAL EXPENDITURES, CASH & INVESTMENTS</p>			
	\$ <u>922,834</u>	\$ <u>306,061</u>	\$ <u>119</u>

The accompanying letter of transmittal and notes to financial statements are an integral part of this statement.

EXHIBIT B

STATE HIGHWAY AID FUND (SEE SCH.A2)	FEDERAL REVENUE FUND (SEE SCH.A3)	TRUST & AGENCY FUNDS (SEE SCH'S) (A11, &A12)	TOTAL ALL FUNDS (MEMO)
		\$ 24,259	\$ 24,259
		20,662	20,662
			37,261
			14,617
			35,578
	\$ 60,056		240,260
			25,222
			5,456
			2,328
\$ 54,153			158,445
			220,513
			95,702
			12,782
		375	57,947
			14,466
			56,000
<u>\$ 54,153</u>	<u>\$ 60,056</u>	<u>\$ 45,296</u>	<u>\$ 1,021,498</u>
			\$ 199,836
			-0-
			162,319
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 362,155</u>
\$ 292	\$ 249	\$ 473	\$ 5,880
<u>\$ 54,445</u>	<u>\$ 60,305</u>	<u>\$ 45,769</u>	<u>\$1,389,533</u>

BOROUGH OF HONESDALE
HONESDALE, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1985

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 federal purpose in financial statements for a State or Local Government 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, 1985

C)	Proceeds of Loans during 1985	\$175,000
	Less Tax Anticipation Note repaid	<u>175,000</u>
	General Obligation Notes Issued	<u>-0-</u>

1) On December 31, 1982, the Borough executed a \$30,000.00 five year General Obligation Note with the Farmers and Merchants Bank at 6.59% per annum. Interest is to be paid quarterly and \$6,000.00 of Principal is due on the 31st of December each year. The outstanding balance of this obligation was \$12,000.00 on December 31, 1985.

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 \$56,000.00 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 there are no suits pending against the Borough.
- 2) On December 9, 1980, the Borough executed a Note agreement with Honesdale National Bank in the amount of \$200,000.00. 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. 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, 1985

2) (cont.)

NON-ELECTORAL DEBT BALANCES 12/31/85

Capital Improvement Note (see below)	\$118,465
5 year Obligation Note	<u>12,000</u>

TOTAL NON-ELECTORAL DEBT	\$130,465
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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 \$200,000.00 on 12-9-80 from the 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, 1985 was 118,465.00.

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 actuarial study for the year ended December 31, 1985 indicates that no contributions are required from the Borough or the Officers of the Borough.

SUPPLEMENTARY SCHEDULES



Acc't No.	Classification	Total
	ASSETS, JANUARY 1, 1985	
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	Omit Cents
120 †	Investments	\$ 8,608
	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	
	LESS: LIABILITIES, JANUARY 1	\$ 8,608
200	Payables	
200.10	Vouchers Payable	
200.20	Accounts Payable	\$
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
10	Payroll Taxes and Other Payroll Withholdings Payable	
30	Due to Other Funds	
35	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)	\$ 8,608
	REVENUES AND OTHER FINANCING SOURCES	
	TAXES	
301.00	Real Estate Taxes	>Tax Rate < Omit Cents
305.00	Occupation Taxes	\$ 389,501
	(Imposed under municipal code--NOT Act 511)	
308.00	Residence Taxes	
	(Imposed by cities of the third class)	
	Local Tax Enabling Act (Act 511) Taxes	
310.00	Per Capita Taxes	
310.10	Real Estate Transfer Taxes	13,290
310.20	Earned Income Taxes ("Wage" Taxes)	48,573
310.30	Mercantile Taxes	
310.40	Occupation Taxes	
	(Imposed under Local Tax Enabling Act (Act 511))	
310.50	Occupational Privilege Taxes	8,685
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		\$ 460,049
	LICENSES AND PERMITS		
320.00	TOTAL LICENSES AND PERMITS		\$ 2,625
	FINES AND FORFEITS		
330.00	TOTAL FINES AND FORFEITS		\$ 21,235
	INTEREST, RENTS, AND ROYALTIES		
341.00	Interest Earnings	\$ 1,060	
342.00	Rents and Royalties	2,285	
340.00	TOTAL INTEREST, RENTS, AND ROYALTIES		\$ 3,345
	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	41,073	
355.00	State Shared Revenues and Entitlements		
355.01	Public Utility Realty Tax	5,826	
355.08	Alcoholic Beverage Taxes (Beverage Licenses)	2,300	
355.99	All Other State Shared Revenues and Entitlements	4,142	
356.00	State Payments in Lieu of Taxes		
357.00	Local Government Units Capital and Operating Grants		
357.03	Highways and Streets	2,473	
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		\$ 55,814

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.)	59,636				
363.99	All Other Charges for Highways and Streets Services	225				
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					
367.00	Culture--Recreation	16,069				
378.00	Water System (where not accounted for in enterprise fund)					
379.00	Other Charges for Services	6,396				
360.00	TOTAL CHARGES FOR SERVICES					\$ 82,326
	MISCELLANEOUS REVENUES					
383.00	Special Assessments (where not in Special Assessment Funds) (List purpose)	\$				
387.00	Contributions and Donations from Private Sources	8,042				
389.00	Other Miscellaneous Revenues	8,774				
380.00	TOTAL MISCELLANEOUS REVENUES					\$ 16,816
	OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Dispositions	\$				
392.00	Interfund Operating Transfers	85,119				
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)	175,000				
395.00	Refunds of Prior Year Expenditures	11,897				
390.00	TOTAL OTHER FINANCING SOURCES					\$ 272,016
	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of Accounts 300, 320, 330, 340, 350, 360, 370, 380, and 390)					\$ 914,226
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					\$ 922,834
	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	\$ 8,599	\$	\$	\$ 19,099
401	Executive (Mayor or Manager)	1,500				1,500
402	Financial Administration	3,106				3,106
403	Tax Collection	13,336	1,128			14,617
404	Law (Solicitor, etc.)	2,600	150			2,750
405	Clerk/Secretary	10,806				10,806
406	Personnel Administration					
407	Data Processing					
408	Engineer					
409	Gen. Gov't Buildings & Plant	2,112	8,829	24,637		35,578
	TOTAL GENERAL GOVERNMENT	\$ 43,960	\$ 18,859	\$ 24,637	\$	\$ 87,456

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
		Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	PUBLIC SAFETY					
410	Police	\$ 121,097	\$ 48,511	\$	\$ 10,596	\$ 180,204
411	Fire	4,155	21,067			25,222
412	Ambulance/Rescue					
413	Protective Inspection					
414	Planning and Zoning	2,000	3,456			5,456
415	Emergency Management					
416	Militia and Armories					
417	Exam. of Licensed Occupations					
418	Public Scales					
419	Other Public Safety					
	TOTAL PUBLIC SAFETY	\$ 127,252	\$ 73,034	\$	\$ 10,596	\$ 210,882
	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.)	\$	\$ 2,328	\$	\$	\$ 2,328
428	Weed Control					
429	Wastewater (Sanitary Sewers)					
	TOTAL SANITATION	\$	\$ 2,328	\$	\$	\$ 2,328
	PUBLIC WORKS--HIGHWAYS					
	Highway Maintenance:					
430	General Services	\$ 8,895	\$ 50,921	\$	\$ 13,445	\$ 73,261
431	Cleaning of Streets	3,015				3,015
432	Snow and Ice Removal	9,257	13,970			23,227
433	Traffic Signals, Signs, etc.					
434	Street Lighting		44,548			44,548
435	Sidewalks and Crosswalks	983				983
436	Storm Sewers and Drains					
437	Repairs of Tools & Machinery	2,488	9,465			11,953
438	Highways and Bridges	6,457	2,873			9,330
439	Construction and Rebuilding		43			43
	TOTAL HIGHWAYS, ROADS, ETC.	\$ 31,095	\$ 121,820	\$	\$ 13,445	\$ 166,360
	OTHER PUB. WORKS & ENTERPRISES					
440	Airports	\$	\$	\$	\$	\$
441	Cemeteries					
442	Electric System					
443	Gas System					
444	Markets					
445	Parking Facilities	11,130	1,652			12,782
446	Storm Water and Flood Control					
447	Transit System					
448	Water System					
449	Water Transport & Terminals					
	TOTAL OTHER PUBLIC WORKS	\$ 11,130	\$ 1,652	\$	\$	\$ 12,782

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
		Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	CULTURE--RECREATION					
451	Administration	\$	\$	\$	\$	\$
452	Participant Recreation	14,885	13,881			28,766
453	Spectator Recreation					
454	Parks	34,736	5,541	26,509		66,786
455	Shade Trees		150			150
456	Libraries					
457	Civil & Military Celebrations					
458	Senior Citizens' Centers					
459	Other Culture--Recreation					
	TOTAL CULTURE--RECREATION	\$ 49,621	\$ 19,572	\$ 26,509	\$	\$ 95,702
	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*	\$	\$ 24,836	\$	\$	\$ 24,836
471	Tax Anticipation Note Princ.*		175,000			175,000
472	Debt Interest*		10,720			10,720
472	Tax Anticipation Note Inter.*		3,746			3,746
475	Fiscal Agent's Fees					
	TOTAL DEBT SERVICE	\$	\$ 214,302	\$	\$	\$ 214,302
	MISCELLANEOUS EXPENDITURES					
481	Intergov'tmental Expenditures	\$	\$	\$	\$	\$
482	Judgments and Losses					
483	Retirement Fund Contributions					
484	Workers Compensation Contrib.					
485	Unemployment Compensation		3,984			3,984
486	Insurance Premiums		6,993			6,993
487	Other Employee Benefits		40,946			40,946
489	Other Misc. Expend. (List)					
	TOTAL MISCELLANEOUS EXPEND.	\$	\$ 51,923	\$	\$	\$ 51,923
	OTHER FINANCING USES					
491	Refunds of Prior Year Expend.	\$	\$	\$	\$	\$
492	Interfund Operating Transfers		77,200			77,200
	TOTAL OTHER FINANCING USES	\$	\$ 77,200	\$	\$	\$ 77,200
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 263,058	\$ 580,690	\$ 75,187	\$	\$ 918,935

*See Notes on next page.

Acc't No.	Classification	Total
	ASSETS, DECEMBER 31	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 3,899
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	\$ 3,899
	LESS: LIABILITIES, DECEMBER 31	
	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)	\$ 3,899
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$ 922,834

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					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)			Omit Cents	Omit Cents	
120 †	Investments			\$ 375		
130	Due from Other Funds					
	Other Assets					
†	Total Assets				\$	
	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)					\$ 375
	REVENUES AND OTHER FINANCING SOURCES					
341	Interest Earnings			\$ 69		
355.05	Liquid Fuels Tax & Fuel Use Tax from State Motor License Fund			54,001		
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					\$ 54,070
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					\$ 54,445
	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	10,225				10,225
432	Snow and Ice Removal	7,423				7,423
433	Traffic Signals, Signs, etc.	1,558				1,558
434	Street Lighting					
435	Sidewalks and Crosswalks					
436	Storm Sewers and Drains	4,024				4,024
437	Repairs of Tools & Machinery	313				313
438	Highways and Bridges	11,125				11,125
439	Hwy. Construction & Rebuilding		19,485			19,485
492	Interfund Operating Transfers					
	TOTAL EXPENDITURES	\$ 34,667	\$ 19,485	\$	\$	\$ 54,152
	ASSETS, December 31					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)					
120 †	Investments					
130	Due from Other Funds					
	Other Assets					
†	Total Assets					\$ 292
	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)					\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)					54,445

Acc't No.	Classification					Total
	ASSETS, JANUARY 1					Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)					\$ 167
120 †	Investments					
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
	Other Assets					
†	Total Assets					\$ 167
	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)					\$
	REVENUES AND OTHER FINANCING SOURCES					
	Interest, Rents, and Royalties					
341	Interest Earnings					\$ 128
	Intergovernmental Revenues					
352.07	Federal General Revenue Sharing Entitlement					60,010
	Other Revenues					
	Other Financing Sources					
392	Interfund Operating Transfers					
	TOTAL REVENUES AND OTHER FINANCING SOURCES					\$ 60,138
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					60,305
	EXPENDITURES AND OTHER FINANCING USES	Personal Services .10--.19 Omit Cents	Other Operating Expenditures .20--.59 Omit Cents	Capital Construction .60--.69 Omit Cents	Capital Purchases .70--.79 Omit Cents	
00-09	General Government--	\$	\$	\$	\$	
	Public Safety--					
10	Police	60,056				60,056
11	Fire					
12-18	Other Public Safety					
19	Corrections					
	Health and Welfare--					
1	Health					
2&23	Hospitals					
4&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	\$ 60,056	\$	\$	\$	\$ 60,056
	ASSETS, DECEMBER 31					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)			\$	249	
120 †	Investments					
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
	Other Assets					
†	Total Assets					\$ 249
	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)					\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures plus Unreserved Fund Balance) (Should equal Total Available)					\$ 60,305

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Acc't No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--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	\$	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

Acc't No.	Classification (Please list type of debt service fund)	20. SINKING Fund	21. Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 114	\$
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	\$ 114	\$
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings	5	
351-53	Intergovernmental Revenue--Federal		
54-56	--State		
57-59	--Local Government Units		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
	Other Revenues (list)		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 5	\$
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$ 119	\$
	EXPENDITURES AND OTHER FINANCING USES		
.00	Debt Service--Debt Principal	\$	\$
1.70	--Tax & Revenue Anticipation Note Principal		
72.00	--Debt Interest		
72.70	--Tax & Revenue Anticipation Note Interest		
75.00	--Fiscal Agent's Fees		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
	Other Expenditures (list)		
.00	Other Financing Uses--Interfund Operating Transfers	119	
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 119	\$
	ASSETS, DECEMBER 31		
30 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ -0-	\$
20 †	Investments		
	Other Current Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31	\$	\$
71	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31	\$	\$
79 †	UNRESERVED FUND BALANCE, DECEMBER 31	\$ -0-	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$ 119	\$

Schedule A-6 20.--22. SINKING FUNDS (debt service funds; governmental funds)

Acc't No.	Classification (Please list type of debt service fund)	22. Fund	Total All Debt Serv. Funds
	ASSETS, JANUARY 1, 1985		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	Omit Cents	Omit Cents
120 †	Investments	\$	\$ 114
	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	\$	\$
		\$	\$ 114
	REVENUES AND OTHER FINANCING SOURCES		
301	Taxes--Real Property Taxes	>Tax Rate <	
305	--Occupation Taxes (levied under municipal code)	\$	\$
341	Interest Earnings		
351-53	Intergovernmental Revenue--Federal		5
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		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$ 5
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$	\$ 119
	EXPENDITURES AND OTHER FINANCING USES		
471.00	Debt Service--Debt Principal		
471.70	--Tax & Revenue Anticipation Note Principal	\$	\$
472.00	--Debt Interest		
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		119
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$ 119
	ASSETS, DECEMBER 31, 1985		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$ -0-
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	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)	\$	\$ -0-
		\$	\$ 119

Acc't No.	Classification (To be used when a special assessment is levied. If a special tax is levied, account and report in a special revenue fund)	13. Street Lighting Omit Cents	14. Fire Protection Omit Cents
	ASSETS, JANUARY 1		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
51-53	Intergovernmental Revenues--Federal		
54-56	--State		
57-59	--Local Government Unit		
3	Special Assessments (specify)		
2	Other Financing Sources--Interfund Operating Transfers		
3	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
09	General Government--General Government Buildings and Plant	\$	\$
1&12	Public Safety--Police and Fire		
7	Public Works--Sanitation--Solid Waste Collection and Disposal		
	--Sanitation--Wastewater Collection and Disposal		
-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
	--Storm Water Management and Flood Control		
	--Water System		
	Debt Service--Debt Principal		
72	--Debt Interest		
92	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
00 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
20 +	Investments		
21-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
	Current Payables		
35	Due to Other Funds and Other Governments		
42	Matured Bonds, Notes, and Interest Payable		
	Deferred Revenues		
1	Bonds and Notes Payable (Current and Long--Term Liabilities)		
	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$
	Cash Basis		

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1, 1985		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	Omit Cents	Omit Cents
120 †	Investments	\$ 4,204	
	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		\$ 4,204
	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)		\$ 4,204

Acc't No.	Classification		Total
	REVENUES AND OTHER FINANCING SOURCES		
		Omit Cents	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$ 121	
342.00	--Rents and Royalties		
351-53	Intergovernmental Revenue--Federal		
354-56	--State	14,388	
357-59	--Local Government Unit		
364.10	Charges for Services--Charges for Sanitation--Sewerage Charges	210,211	
383.00	Special Assessments (specify)		
	Other Revenues (list)		
	Other Revenues (list)		
390.00	Other Financing Sources		
391.00	Proceeds of General Fixed Asset Dispositions		
392.00	Interfund Operating Transfers	77,200	
393.00	Proceeds of General Long--Term Debt		
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	96	
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 301,857
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)		\$ 306,061
	EXPENSES AND OTHER FINANCING USES		
	Public Works and Public Enterprises--Wastewater Collection and Disposal		
9.10	Personal Services	\$ 80,093	
9.20	Other Operating Expenses	78,352	
29.60	Capital Construction (where not debited to an Asset account)*		
29.70	Capital Purchases (where not debited to an Asset account)*		
29.80	Depreciation Expense (where fund is on an accrual basis)*		
9.00	Total Public Works--Sanitation--Wastewater Collection and Disposal		\$ 158,445
	Debt Service		
.00	Debt Principal (where paid directly from Sewer Fund)	\$	
.00	Debt Interest (where paid directly from Sewer Fund)		
.00	Fiscal Agent's Fees		
.00	Total Debt Service		\$
	Miscellaneous Expenses		
1.00	Intergovernmental Expenses	\$	
82.00	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	5,649	
480.00	Total Miscellaneous Expenses		\$ 5,649
	Other Expenses (list)		\$ 56,000
	Other Expenses (list)		\$
	Other Financing Uses		
91.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
92.00	Interfund Operating Transfers	85,000	
90.00	Total Other Financing Uses		\$ 85,000
	TOTAL EXPENSES AND OTHER FINANCING USES		\$ 305,094

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

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 967	
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		\$ 967
	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		\$ -0-
†81-84	LESS: CONTRIBUTIONS, DECEMBER 31		\$ -0-
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DECEMBER 31		\$ -0-
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less Contributions less Reserves)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)		\$ 306,061

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
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		\$
	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)		\$

Acc't No.	Classification	Omit Cents	Total
REVENUES AND OTHER FINANCING SOURCES			
341.00	Interest, Rents, and Royalties--Interest Earnings		Omit Cents
342.00	--Rents and Royalties	\$	
351-53	Intergovernmental Revenue--Federal		
354-56	--State		
357-59	--Local Government Units		
3	Charges for Services--Charges for		
383.00	Special Assessments (Specify)		
	Other Revenues (list)		
	Other Revenues (list)		
390.00	Other Financing Sources		
391.00	Proceeds of General Fixed Asset Dispositions		
392.00	Interfund Operating Transfers		
393.00	Proceeds of General Long--Term Debt		
395.00	Refunds of Prior Year Expenditures (not otherwise credited)		
TOTAL REVENUES AND OTHER FINANCING SOURCES			\$
TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)			\$
EXPENSES AND OTHER FINANCING USES (please indicate nature of enterprise)			
Public Works and Public Enterprises--			
4 .10	Personal Services		
4 .20	Other Operating Expenses	\$	
4 .60	Capital Construction (where not debited to an Asset account)*		
4 .70	Capital Purchases (where not debited to an Asset account)*		
4 .80	Depreciation Expense (where fund is on an accrual basis)*		
4 .00	Total Public Works--		\$
Debt Service			
471.00	Debt Principal (where paid directly from fund)	\$	
472.00	Debt Interest (where paid directly from 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		
480.00	Total Miscellaneous Expenses		\$
	Other Expenses (list)		
	Other Expenses (list)		
	Other Financing Uses		
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
492.00	Interfund Operating Transfers		
490.00	Total Other Financing Uses		\$
TOTAL EXPENSES AND OTHER FINANCING USES			\$

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

Acc't No.	Classification		Total
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	
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		\$
	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)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available)		\$

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)		
389.10	Income from Employer Contributions		24,259
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	\$	\$ 24,259
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$ 24,259
	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	\$	\$ 24,259
	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)	\$	\$ 24,259

Acc't No.	Classification	65. Municipal Pension Fund Omit Cents	Total All Pension Trust Funds Omit Cents
	ASSETS, JANUARY 1		
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		
	Current Payables		
	Due to Other Funds		
38	Due to Terminated Employees and Deceased Employees Estates		
	Deferred Revenues		
	Other Liabilities		
	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
†	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)		
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	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
86	Insurance Premiums	\$	\$
88	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	\$	\$
	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	\$	\$
†	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

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)		\$ 441
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	\$ 20,662	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts		407
	TOTAL RECEIPTS	\$ 20,662	\$ 407
	TOTAL AVAILABLE	\$ 20,662	\$ 848
	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
	TOTAL DISBURSEMENTS	\$ 20,662	\$ 375
	ASSETS, DECEMBER 31		
100†	Cash (Checking, Savings, Petty Cash Accounts)		\$ 473
120†	Investments		
	LESS: LIABILITIES, DECEMBER 31		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, December 31		\$ 473
	TOTAL DISBURSED AND REMAINING	\$ 20,662	\$ 840

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					Total All Funds
	Debt Service Funds	Capital Projects Funds	Pension Trust Funds	All Other Funds		
1. <u>Cash and deposits--Cash on hand and demand and time or savings deposits.</u>	\$	\$	\$	5,880	\$	5,880
2. <u>Federal securities--Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank.</u>						
3. <u>Federal agency securities--Obligations of government owned agencies comprising CCC, Export--Import Bank, FHA, GNMA, Postal Service, and TVA.</u>						
4. <u>State and local government securities</u>						
5. <u>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.</u>						
TOTAL CASH AND INVESTMENT ASSETS	\$	\$	\$	5,880	\$	5,880

I. ASSESSED VALUATION

A. Real Estate Taxable (see below)	\$ 12,434,710
B. Occupations	\$ 350,850
C. Total taxable valuation	\$ 12,785,560
D. Value of Real Estate Exempt from Taxation	\$ 4,669,350

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

II. TAX RATE

A. General Purposes	29 mills
B. Debt Purposes	_____ mills
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 1985

a. Discount collections	\$ 295,594	Real Estate	Total
b. Face collections	\$ 36,809		
c. Penalty collections (including penalties and interest)	\$ 21,451		
d. Prior years not returned or liened	\$ 7,408		
e. Returned and liened	\$ 28,239		\$ 389,501

IV. TAXES COLLECTED AND OUTSTANDING

	Occupations	Total
	\$ 5,186	
	\$ 1,205	
	\$ 582	
	\$ 1,712	
		\$ 8,685

B. TOTAL TAXES OUTSTANDING AT END OF 1985

a. Delinquent	\$ 20,422
b. Prior years - not returned and liened	\$ _____
c. Returned and liened	\$ 20,422
	\$ 2,262

V. REAL ESTATE - ASSESSED VALUATIONS

(Complete to the Extent that Information is Available)

A. Real Estate - Taxable

Residential	7,878,240
Industrial	1,249,200
Commercial	3,254,630
Mineral	_____
Agricultural	52,640
Other	_____
TOTAL Taxable	12,434,710

B. Real Estate - Nontaxable

Government - Federal	50,370
State	289,110
Municipal	669,260
School	1,935,700
Authority	343,890
Non-Government - Churches	647,120
Inst. of Learning	_____
Public Utilities	50,820
Other	683,080
TOTAL Nontaxable	4,669,350

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	Federal General Revenue Sharing Expenditures			
	Column A Proposed (Budgeted)		Column B Actually Expended	
	Current	Capital	Current	Capital
General Government	\$	\$	\$	\$
Public Safety--				
Police	62,100		60,056	
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 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	\$62,100	\$	\$ 60,056	\$

DEBT STATEMENT--Detailed Statement of Indebtedness

Purpose (List Each Issue or Loan)	Year of Issue	Original Amount of Issue	Outstanding January 1, 19 84 or Issued During Year	Principal Paid During Year	Outstanding December 31, 19 84 85
		Omit Cents	Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
Capital Improvement-10 year	1980	200,000	137,031	18,836	118,465
Recreation Note - 5 year	1982	30,000	18,000	6,000	12,000
Bond Anticipation Notes (§408)					
Small Borrowing for Capital Purposes (§409)					
Unfunded Debt (§509)					
TOTAL GENERAL OBLIGATION DEBT		\$230,000	\$ 155,301	\$ 24,836	\$ 130,465
REVENUE BONDS AND NOTES					
Electoral		\$	\$	\$	\$
Non-electoral					
TOTAL REVENUE DEBT		\$	\$	\$	\$
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT		\$	\$	\$	\$
TOTAL DEBT		\$230,000	\$ 155,301	\$ 24,836	\$ 130,465
TAX AND REVENUE ANTICIPATION NOTES (§501)					
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$ -0-	\$ 175,000	\$ 175,000	\$ -0-
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$230,000	\$ 330,301	\$ 199,836	\$ 130,465

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

Schedule B-7

DEBT STATEMENT--Summary of Debt

Purpose (List Each Issue or Loan)	Year of Issue	Gross Debt Outstanding December 31, 19	Total Credits Against Debt	Total Net Debt December 31, 19
		Omit Cents	Omit Cents	Omit Cents
GENERAL OBLIGATION BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
Bond Anticipation Notes (\$408)				
Small Borrowing for Capital Purposes (\$409)				
Unfunded Debt (\$509)				
TOTAL GENERAL OBLIGATION DEBT		\$	\$	\$
REVENUE BONDS AND NOTES				
Electoral		\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT		\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT				
TOTAL DEBT		\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (\$501)		\$	\$	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$
NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act.		\$	\$	\$

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