

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of _____ WAYNE _____

City of _____

Borough of _____ HONESDALE _____

Township of _____
_____ of _____

for the year
19 89

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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INSTRUCTIONS

A. PURPOSE

One of the principles of governmental accounting is that a comprehensive annual financial report covering all funds and account groups of the governmental unit should be prepared. Another principle is that common terms and descriptions should be used consistently throughout the budget, the accounts, and the financial reports of each fund. These principles are reflected and contained in the provisions of the various local government codes and home rule charters, which require the annual financial and compliance audit of the books, records, and accounts of the local government and the reporting of the results of the audit on a form developed by the Borough, City, Town, and Township Uniform Forms Committees.

The combined forms committees have developed and approved this form, which incorporates the principles of an annual audit and the reporting of the audit. This form covers all assets, liabilities, fund equities, revenues or income, expenditures or expenses, and other financing sources and uses for all funds and accounts of your local government, including some funds and accounts that you may not have or use. This form and account coding contained in this form are uniform for all these classes of local governments in Pennsylvania and are designed for use in manual, accounting machine, or electronic data processing systems. The form is designed for use with both "single-entry" and regular, double-entry bookkeeping and for accounts kept on a cash (a basis of accounting under which transactions are recognized only when cash changes hands), modified accrual (a basis of accounting where revenues are recognized when received and expenditures are recognized when incurred), or accrual (a basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows) basis.

B. GENERAL COMMENTS

Auditors (elected or appointed) and controllers (where elected) should review this form prior to beginning their work as an aid in preparing their audit plans and programs and organizing their working papers. The auditors or controllers should carefully identify the funds and account groups of their local government units which are subject to audit. Most local governments have a minimum of three major funds: the General Fund, the State Liquid Fuels Highway Aid Fund, and the Federal Revenue Sharing Fund. Other reportable funds and account groups may include trust funds, such as pension funds, and agency funds, such as the Fireman's Relief Fund. The form is completed only after the auditors meet, organize, plan the audit, prepare their audit program, study and evaluate internal control of assets, liabilities, revenues or income, expenditures or expenses, and other financing sources and uses, and audit, settle, and adjust the funds and account groups of their local government.

C. FUNDS AND ACCOUNTS

The fund and account names used throughout this report form are, generally speaking, words of art meaning what such terms mean in generally accepted accounting principles (GAAP) or, where governmental use varies, in generally accepted principles of governmental accounting, auditing, and financial reporting (GAAFR).

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Thus, any given fund is apt to have, for example, a few cash accounts, several revenue accounts, and many expenditure accounts.

An account is any device for recording and accumulating additions and subtractions relating to a single asset, liability, equity, revenue, expenditure, etc. Examples include Cash (asset), Due to Other Fund (liability), Unreserved Fund Balance (equity) Real Estate Taxes (revenue), and Financial Administration (expenditure).

In this form the funds are divided into three fund types: Governmental, Proprietary, and Fiduciary. See the Table of Contents.

Governmental Funds are those funds through which most local governmental functions typically are financed. The acquisition, use, and balances of the local government's expendable financial resources and the related current liabilities--except those accounted for in proprietary funds--are accounted for through governmental funds (General, Special Revenue, Capital Projects, Debt Service, and Special Assessment Funds).

Proprietary Funds are used to account for a local government's ongoing organizations and activities which are similar to those often found in the private sector (Enterprise and Internal Service Funds). Typical Enterprise Funds include Water, Sewer, Electric, and Gas Funds. A typical Internal Service Fund would be a central garage.

Fiduciary Funds are used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds, or some combination of these (Trust and Agency Funds). Typical Trust Funds include Pension Trust Funds for police officers, firefighters, and other municipal employees. Typical Agency Funds include Volunteer Firemen's Relief and Payroll Funds.

In addition to these funds, Schedule C-1, Combined Balance Sheet, provides for information on two account groups: General Fixed Asset Account Group and General Long--Term Debt Account Group.

General Fixed Asset Account Group. Fixed assets related to specific Proprietary Funds or Trust Funds should be accounted for

through these funds. All other fixed assets should be accounted for through the General Fixed Assets Account Group. Fixed Assets include land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

General Long--Term Debt Account Group. Long--term liabilities of Proprietary Funds, Special Assessment Funds, and Trust Funds should be accounted for through those funds. All other unmatured general long-term liabilities of the governmental unit should be accounted for through the General Long-Term Debt Account Group.

The Department of Community Affairs has prepared and issued a Chart of Accounts for Pennsylvania Municipalities and this report form is based upon this chart. All assets, liabilities, fund equities, revenue or income and other financing sources, and expenditures or expenses and other financing uses may be accounted for in one of the accounts provided, and it generally will not be necessary to add new accounts to the form. Users of this report form are instructed not to write in new items unless there is no provision in the preprinted form for the account and are further instructed to analyze their particular accounts so as to properly classify them. Any local government may establish whatever subsidiary ledger accounts it desires for its own information and control purposes, but such subsidiary accounts should not be shown in this report form.

The fund and account information given above and below are based upon Statement 1--Governmental Accounting and Financial Reporting Principles (Chicago: National Council on Governmental Accounting, 1979) and Governmental Accounting, Auditing, and Financial Reporting (Chicago: Municipal Finance Officers Association, 1980) to which local governments are referred for further authoritative information.

D. SCHEDULES

This form includes three schedules. These are:

- Schedule A: Individual Fund Statements;
- Schedule B: Tables; and
- Schedule C: General Purpose Financial Statements

The financial transactions of each fund are set forth separately in Schedule A together with certain additional detail in the tables of Schedule B. It is necessary, therefore, to fill out Schedules A and B first and to make up Schedule C from the totals shown in those schedules.

1. Schedule A-1: The General Fund is a Governmental Fund type used to account for all financial resources except those required to be accounted for in another fund.
2. Schedule A-2: The State Liquid Fuels Highway Aid Fund is a Special Revenue type fund used to account for the proceeds from the State Motor License Fund. Under the act of June 1, 1956, P.L. 1944, No. 145, this fund must be kept separate from all other funds and no other moneys shall

be commingled with it. Expenditures are legally restricted to expenditures for highway purposes in accordance with Department of Transportation regulations. County liquid fuels tax payments to the local government should not be accounted for in this fund. If they were, report it and comment. Turn Back payments may be included in this fund.

3. Schedule A-3: The Federal General Revenue Sharing Fund is a Special Revenue type fund used to account for the proceeds of the federal revenue sharing entitlement and interest earned thereon and from which all expenditures should be made. Include all entitlement money and interest earnings on such money in the revenue section and account for all expenditures of this money in the expenditure portion of the fund.

4. Schedule A-4: The Special Revenue Funds are used to account for all other proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Report special tax for street lighting here and not as a Special Assessment or as an Electric Fund. Report special tax for fire protection or fire hydrants here and not as a Special Assessment or as a Water Fund.

5. Schedule A-5: The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). General Obligation Bond Funds, Capital Grants Funds, and Capital Reserve Funds are examples.

6. Schedule A-6: The Sinking Funds are used to account for the accumulation of resources for, and the payment of, general long--term debt principal and interest and in Pennsylvania, in certain cases, Tax and Revenue Anticipation Note principal and interest.

7. Schedule A-7: The Special Assessment Funds are used to account for financing of public improvements or services deemed to benefit the properties against which special assessments are levied. Report special assessments for street lighting here and not as a Special Revenue or as an Electric Fund. Report special assessments for fire hydrants here and not as a Special Revenue or as a Water Fund.

8. Schedule A-8: The Water Fund is an Enterprise Fund type used to account for the operation of the water supply system where this is owned and operated by the local government. The water system is a public utility service, which should be maintained on a self-supporting basis. Its transactions are to be reported separately from the General Fund.

9. Schedule A-9: The Sewer Fund is an Enterprise Fund type used to account for the operation of the sewer system where it is operated as a public utility and not included as a regular function in the General Fund.

10. Schedule A-10: The Other Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and

services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

11. Schedule A-11. The Pension Trust Funds are Fiduciary Fund types used to account for assets held by the local government in a trustee capacity for its public employee retirement programs.

12. Schedule A-12: The Agency Funds are Fiduciary Fund types used to account for assets held by a local government as an agent for individuals, private organizations, other governmental units, or other funds. These are purely custodial accounts (assets equal liabilities) and, thus, do not involve measurement of results of operations. They come into existence because the local government, in its capacity as agent for accomplishing some particular mission, becomes incidentally a custodian of assets.

13. Schedule B-1: Changes in Marketable Securities and Investments accounts for changes in marketable securities and investments held by the local government. Include all securities and investments held in the respective funds at the beginning and end of the year.

14. Schedule B-2: Cash and Investment Assets at End of Fiscal Year provides needed detail on the nature of these local government resources. It is designed to replace Form F-21A formerly sent to local governments by the Bureau of the Census, U. S. Department of Commerce.

15. Schedule B-3: The Tax Statement provides needed detail on the nature of this resource.

16. Schedule B-4: Intergovernmental Disbursements provides needed detail on the nature of lease rental payments and other payments to other governmental type entities to enable the preparation of statistical data showing statewide, total governmental revenues and expenditures without double counting. It is no longer necessary to provide these data by notes at the bottom of the page.

17. Schedule B-5: Interfund Operating Transfers provides a summary of operating transfers among the various funds contained in Schedule A and is a useful working paper for auditors and controllers. Operating transfers recorded in this schedule must, of course, also be recorded in the proper funds in Schedule A. For a more complete discussion of Interfund Operating Transfers, see the explanation for Account 392 below.

18. Schedule B-6: Comparative Federal General Revenue Sharing Actual Use Report provides needed comparative data on budgeted and actual expenditures of federal general revenue sharing entitlements for current and capital expenditures. It covers such money whether expended from the Federal General Revenue Sharing Fund or some other fund. It is designed to replace Form RS-9F formerly sent to local governments by the Bureau of the Census, U. S. Department of Commerce.

19. Schedule B-7: The Debt Statement schedule shows the amount of indebtedness of various kinds outstanding, incurred, and repaid during the fiscal year. Include by type all new issues, outstanding debt for all issues as of January 1, payments of principal during the year, and the amount outstanding at the end of the year. The Local Government Unit Debt Act allows certain credits against debt for purposes of calculating net debt. Enter such credits to the appropriate issues of debt.

20. Schedule C-1: Combined Balance Sheet--All Fund Types and Account Groups contains a concise statement of the resources and liabilities of the local government at the end of the fiscal year combined from the individual funds statements of Schedule A.

21. Schedule C-2: Combined Statement of Revenues, Expenditures or Expenses, and Other Financing Sources and Uses contains a concise statement of the results of operations of the local government for the fiscal year combined from the individual funds statements of Schedule A.

NOTE: ALL auditors and controllers must complete Schedules A and B. Independent public accountants and independent certified public accountants should substitute their own audit report for Schedule C, PROVIDED the audit was made in accordance with generally accepted auditing standards and the report includes the auditor's opinion, general purpose financial statements, and footnotes. All others must complete Schedule C.

E. BALANCE SHEET

A Balance Sheet is the basic financial statement that discloses the assets, liabilities, revenues, and equities of a fund or local government at a specified date, properly classified to exhibit financial position of the fund or government at that date. It shows what the fund or government owns and owes at that date and the resulting "new worth" of the fund or government. It may be expressed in the form of either of the following equations:

$$\text{Assets} = \text{Liabilities} + \text{Equity, or}$$

$$\text{Assets} - \text{Liabilities} = \text{Equity.}$$

In addition to reporting the results of operations, the various local government codes require the auditors and controllers to report the resources and liabilities of the local government at the end of the year. This form provides concise balance sheets for use by auditors and controllers desiring to report these financial position data. Those local governments that do not maintain their books on a double entry basis probably will not recognize any balance sheet accounts other than Cash and Investments and the resulting Total Assets and Fund Equity.

+++++
 † THESE ACCOUNTS (CASH, INVESTMENTS, TOTAL ASSETS, AND FUND †
 † EQUITY) ARE INDICATED THROUGHOUT THE BALANCE SHEETS IN †
 † SCHEDULES A AND C BY THE SYMBOL †. †
 +++++

Assets. Property, resources, or things of value owned or held by a local government which have monetary value.

- 100 Cash. Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit both in regular and petty cash accounts with an official or agent designated as custodian of cash and bank deposits or fiscal agents. Examples would be regular checking accounts, payroll checking accounts, savings accounts, certificates of deposit, other temporary deposits, petty cash, etc.
- 120 Investments. Assets held for the production of income in the form of interest, dividends, rentals, or lease payments. Normally these are securities, but in certain circumstances that are rare in small local governments, these include real estate that is held for the production of income rather than for use in governmental operations.

Liabilities. Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date; that is, amounts owed by the local government, whether or not due for payment. This term does not include encumbrances.

Fund Equity. Represents the excess (or deficiency) of the asset balances over the liability balances. In Governmental Funds it is called Fund Balance and in Proprietary Funds, Retained Earnings. These accounts may be thought of as showing the "net worth" of the fund.

- 271 Reserves. (1) Accounts used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and
- 278 (2) accounts used to earmark a portion of fund equity as legally segregated for a specific future use. Examples include Fund Balance Reserved for Debt Service, Endowments, Encumbrances, Inventory of Supplies, Prepaid Items, Noncurrent Loans Receivable, Fixed Assets Held for Resale, and Retirement Pay/Pension Fund Matters, and Retained Earnings Reserved for Debt Related Matters.
- 279 Unreserved Fund Balance. The unreserved fund equity of Governmental Funds and Trust Funds.
- 289 Unreserved Retained Earnings. An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

E. REVENUES AND OTHER FINANCING SOURCES

- 300 Taxes. Include all taxes levied by the local government including penalties and interest on delinquent taxes. DO NOT include taxes collected for other taxing jurisdictions and taxes levied and collected by other governments such as Federal and State even though such taxes may be distributed to the local government.
- 320 Licenses and Permits. Include payments by any individual or agency for any privilege or grant of authority from the local government.

Do not include licenses collected for the Commonwealth or other units of government.

- 330 Fines and Forfeits. Fines include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. Forfeits includes monies derived from confiscating deposits held as performance guarantees.
- 340 Interest, Rents, and Royalties. Interest earnings include earnings from temporary interest bearing deposits or investments and the excess from the sale of temporary investments over the purchase price thereof. Rents include revenue derived from the rental received for use of local government owned assets.
- 350 Intergovernmental Revenues. Revenues from other governments in the form of operating grants, capital grants, entitlements, shared revenues, or payments in lieu of taxes.
- 360 Charges for Services. Charges for current services. Include payments by any individual or agency made in return for specific service performed by a municipal official or employee.
- 380 Miscellaneous Revenues. Include revenue which is not an expenditure or expense reduction or otherwise provided for in the revenue and other financing sources chart of accounts.
- 390 Other Financing Sources.
- 391 Proceeds of General Fixed Asset Disposition. Includes amounts realized on sale of general fixed assets (land, buildings, improvements other than buildings, and machinery and equipment) and compensation for loss of general fixed assets.
- 392 Interfund Operating Transfers. These are recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. It does NOT include, interfund loans; interfund advances; transactions between funds that would be treated as revenues, expenditures, or expenses if they involved organizations external to the local government (quasi-external); transactions between funds that reimburse a fund for expenditures made by it on behalf of another fund; nonrecurring transfers between funds made in compliance with special statutes or ordinances that do not qualify as revenues or expenditures to the receiving or disbursing funds (residual equity transfers); acquisition of general fixed assets; or creation of general long--term debt or repayment of principal of general long--term debt.
- 393 Proceeds of General Long--Term Debt. Includes proceeds from sale of bonds and notes with maturities in excess of one year.

394 Refunds of Prior Year Expenditures. Include here when not accounted for as a credit to an Expenditure or Expense account or as a Prior Period Adjustment by a credit to a Fund Equity account.

F. EXPENDITURES OR EXPENSES AND OTHER FINANCING USES

- 400 General Government. Charged with all expenditures for the legislative branch, the chief executive officer, and other top-level auxiliary and staff agencies in the administrative branch of the local government.
- 410 Public Safety. A major function of local government that has as its objective the protection of persons and property.
- 420 Health and Welfare. Health is a major function of local government that includes all activities involved in the conservation and improvement of public health. Welfare is a major function of local government that includes all activities designed to provide public assistance and institutional care for individuals who are economically unable to provide essential needs for themselves.
- 426 Public Works--Sanitation. A major function of local government that includes all activities involved in the removal and disposal of sewage and other types of waste matter.
- 430 Public Works--Highways, Roads, and Streets. This group includes accounts for recording expenditures for the construction, maintenance, and repair of highways, roadways, streets, walkways, bridges (stationary and movable), viaducts, grade separations, trestles, railroad crossings, etc.
- 440 Public Works--Other Public Works and Enterprises. Includes such enterprises as airports, cemeteries, electric systems, gas systems, markets, parking facilities, storm water management and flood control, transit systems, water systems, and water transport and terminal facilities.
- 450 Culture--Recreation. Includes all cultural and recreational activities maintained for the benefit of resident citizens and visitors.
- 460 Conservation and Development. Includes expenditures for activities designed to conserve and develop natural resources, for planning and provision of adequate housing, and for the redevelopment of substandard and blighted physical facilities in urban areas.
- 470 Debt Service. Includes interest and principal payments on general long--term debt and in certain circumstances Tax and Revenue Anticipation Notes.
- 480 Miscellaneous Expenditures or Expenses. Report expenditures that cannot be properly classified under or allocated to the foregoing functions and activities nor to the following Other Financing Uses.

490 Other Financing Uses.

- 491 Refunds of Prior Year Revenues. Report here when not accounted for as a debit to a Revenue account or as a Prior Period Adjustment by a debit to a Fund Equity account.
- 492 Interfund Operating Transfers. Recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. For a more complete explanation, please see account number 392.

G. EXPENSE COST OBJECTS

- .10 Personal Services includes expenditures for salaries, wages, and to related employee benefits provided for all persons employed by a local government including elected and appointed officials.
- .19 Employee benefits include employer contributions to a retirement system, insurance, sick leave, terminal pay, and similar benefits.
- .20 Supplies includes articles and commodities which are consumed or to materially altered when used. These include Office Supplies, Operating Supplies, Repair and Maintenance Supplies, and Small Tools and Minor Equipment.
- .29
- .30 Other Services and Charges include expenditures for services other than personal services which are required by the local government in the administration of its assigned functions or which are legally or morally obligatory on it. These include Professional Services, Communication, Advertising, Printing and Binding, Insurance, Public Utility Services, Repairs and Maintenance, and Rentals.
- .49
- .50 Contributions, Grants and Subsidies includes contributions, grants, to and subsidies to individuals, institutions, other governments, and nongovernmental organizations.
- .59
- .60 Capital Construction includes outlays which result in the construction to of or construction of additions to fixed assets (buildings, improvements other than buildings, and machinery and equipment).
- .69
- .70 Capital Purchases includes outlays which result in the acquisition of or to additions to fixed assets (land, buildings, improvements other than buildings, and machinery and equipment).
- .79

H. ADDITIONAL INFORMATION

These instructions are not intended to tell you how to audit. Publications on auditing in general and on governmental auditing in particular are available commercially. The Department of Community Affairs presents courses on auditing annually and makes available an Auditors Guide.

For information on training, contact:

Municipal Training Division
Bureau of Local Government Services
Department of Community Affairs
Post Office Box 155
Harrisburg, Pennsylvania 17108-0155
Telephone: 717-787-5177.

For a copy of the Auditors Guide, attend a Department of Community Affairs auditors training class or contact:

Publications Office
Department of Community Affairs
Post Office Box 155
Harrisburg, Pennsylvania 17108-0155
Telephone: 717-787-6162.

For technical assistance, contact:

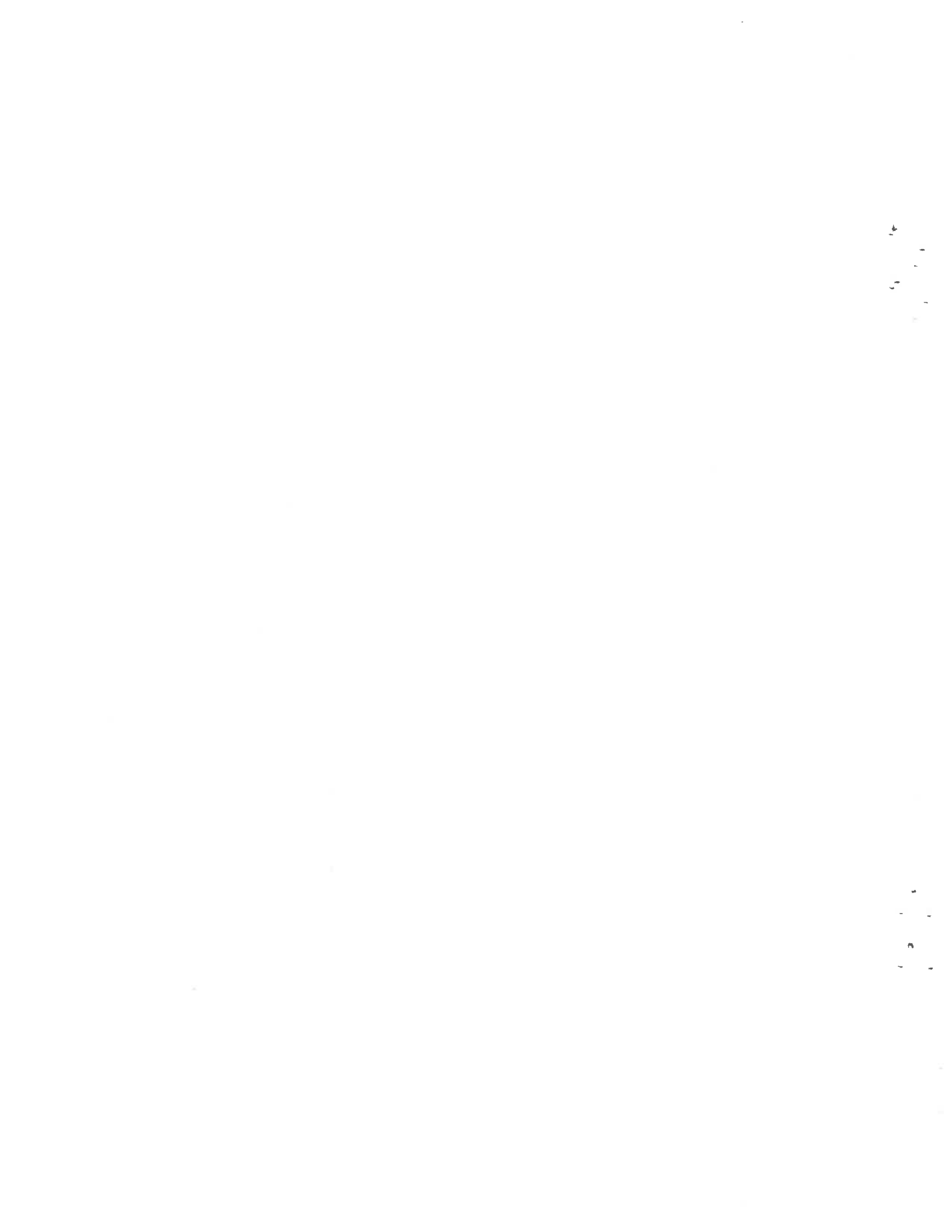
Municipal Statistics and Records Division
Bureau of Local Government Services
Department of Community Affairs
Post Office Box 155
Harrisburg, Pennsylvania 17108-0155
Telephone: 717-787-7158;

Municipal Consulting Services Division
Bureau of Local Government Services
Department of Community Affairs
Post Office Box 155
Harrisburg, Pennsylvania 17108-0155
Telephone: 717-787-7148;

Central Regional Office
Department of Community Affairs
2101 North Front Street
Harrisburg, Pennsylvania 17110
Telephone: 717-787-7347;

Northeast Regional Office
Department of Community Affairs
360 State Office Building
100 Lackawanna Avenue
Scranton, Pennsylvania 18503
Telephone: 717-961-4571;

Northwest Regional Office
Department of Community Affairs
Third Floor, Carlisle Building
824 Peach Street
Erie, Pennsylvania 16501
Telephone: 814-871-4241;



| Acc't No. | Classification | | Total |
|-----------|--|-------------|-------------|
| | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ 3 967 | |
| 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 | | \$ 3 967 |
| | 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 - Sewer Fund | 53 511 | |
| 235 | Due to Other Governments | | |
| 252 | Deferred Revenues | | |
| | Other Current Liabilities | | |
| | Total Liabilities | | \$ 53 511 |
| 271-78 | LESS: FUND BALANCE RESERVES, JANUARY 1 | | |
| 279 † | UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves) | | \$ (49 544) |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | TAXES | >Tax Rate < | Omit Cents |
| 301.00 | Real Estate Taxes | | \$ 472 413 |
| 305.00 | Occupation Taxes (levied under municipal code--NOT Act 511) | | 8 189 |
| 308.00 | Residence Taxes (levied by cities of the third class) Local Tax Enabling Act (Act 511) Taxes | | |
| 310.00 | Per Capita Taxes | | 14 360 |
| 310.10 | Real Estate Transfer Taxes | | 41 592 |
| 310.20 | Earned Income Taxes ("Wage" Taxes) | | |
| 310.30 | Mercantile Taxes | | |
| 310.40 | Occupation Taxes (levied under Local Tax Enabling Act (Act 511) | | |
| 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 | | \$ 536 554 |
| | LICENSES AND PERMITS | | |
| 320.00 | TOTAL LICENSES AND PERMITS | | \$ 10 885 |
| | FINES AND FORFEITS | | |
| 330.00 | TOTAL FINES AND FORFEITS | | \$ 46 783 |
| | INTEREST, RENTS, AND ROYALTIES | | |
| 341.00 | Interest Earnings | \$ 1 916 | |
| 342.00 | Rents and Royalties | 2 236 | |
| 340.00 | TOTAL INTEREST, RENTS, AND ROYALTIES | | \$ 4 152 |
| | 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 - Snow Removal | 5 427 | |
| 354.09 | Urban Redevelopment and Assistance | | |
| 354.99 | All Other State Capital and Operating Grants - Council of Arts | 750 | |
| 355.00 | State Shared Revenues and Entitlements | | |
| 355.01 | Public Utility Realty Tax | 5 453 | |
| 355.08 | Alcoholic Beverage Taxes (Beverage Licenses) | | |
| 355.99 | All Other State Shared Revenues and Entitlements | | |
| 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 | | \$ 11 630 |

| Acc't No. | Classification | | | | | Total |
|-----------|---|--------------------------|-------------------------------------|-----------------------------|--------------------------|-------------------|
| | Revenues and Other Financing Sources--Continued | | | | | |
| | CHARGES FOR SERVICES (Departmental Charges or Earnings) | | | | | Omit Cent |
| 361.00 | General Government | | | | | |
| 362.00 | Public Safety | | | | | \$ 1 538 |
| 363.00 | Highways and Streets | | | | | |
| 363.20 | Parking (Parking Meters, Parking Permits, etc.) | | | | | |
| 363.99 | All Other Charges for Highways and Streets Services | | | | | 87 629 |
| 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 | | | | | |
| 378.00 | Water System (where not accounted for in enterprise fund) | | | | | 21 532 |
| 379.00 | Other Charges for Services | | | | | |
| 360.00 | TOTAL CHARGES FOR SERVICES | | | | | \$ 110 699 |
| | MISCELLANEOUS REVENUES | | | | | |
| 383.00 | Special Assessments (where not in Special Assessment Funds) (List purpose) | | | | | |
| | | | | | | \$ |
| 387.00 | Contributions and Donations from Private Sources | | | | | |
| 389.00 | Other Miscellaneous Revenues & Expense Reimbursements | | | | | |
| 380.00 | TOTAL MISCELLANEOUS REVENUES | | | | | 22 132 |
| | | | | | | \$ 22 132 |
| | OTHER FINANCING SOURCES | | | | | |
| 391.00 | Proceeds of General Fixed Asset Dispositions | | | | | \$ |
| 392.00 | Interfund Operating Transfers | | | | | |
| 393.00 | Proceeds of General Long--Term Debt | | | | | 82 500 * |
| 394.00 | Proceeds of Tax and Revenue Anticipation Notes (where not credited to a Liability account--see Notes at end of Fund) | | | | | |
| 395.00 | Refunds of Prior Year Expenditures | | | | | |
| 390.00 | TOTAL OTHER FINANCING SOURCES | | | | | \$ 82 500 |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | | | | \$ 82 500 |
| | (Sum of Accounts 300, 320, 330, 340, 350, 360, 370, 380, and 390) | | | | | \$ 825 335 |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | | | | | \$ 775 791 |
| | EXPENDITURES AND OTHER FINANCING USES | Personal Services | Other Operating Expenditures | Capital Construction | Capital Purchases | |
| | | .10--.19 | .20--.59 | .60--.69 | .70--.79 | |
| | GENERAL GOVERNMENT | Omit Cents | Omit Cents | Omit Cents | Omit Cents | |
| 400 | Legislative (Governing) Body | \$ 12 901 | \$ 21 538 | \$ 1 743 | \$ | \$ 36 182 |
| 401 | Executive (Mayor or Manager) | 1 613 | | | | 1 613 |
| 402 | Financial Administration | 2 604 | | | | 2 604 |
| 403 | Tax Collection | 17 753 | 1 205 | | | 18 958 |
| 404 | Law (Solicitor, etc.) | 2 725 | | | | 2 725 |
| 405 | Clerk/Secretary | 43 554 | | | | 43 554 |
| 406 | Personnel Administration | | | | | |
| 407 | Data Processing | | | | | |
| 408 | Engineer | | | | | |
| 409 | Gen. Gov't Buildings & Plant | 8 040 | 9 941 | | | 17 981 |
| | TOTAL GENERAL GOVERNMENT | \$ 89 190 | \$ 32 684 | \$ 1 743 | \$ | \$ 123 617 |

| 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 | \$ 272 363 | \$ 30 175 | \$ | \$ | \$ 302 538 |
| 411 | Fire | 3 660 | 31 588 | | | 35 248 |
| 412 | Ambulance/Rescue | | | | | |
| 413 | Protective Inspection | | | | | |
| 414 | Planning and Zoning | | 12 925 | | | 12 925 |
| 415 | Emergency Management | | | | | |
| 416 | Militia and Armories | | | | | |
| 417 | Exam. of Licensed Occupations | | | | | |
| 418 | Public Scales | | | | | |
| 419 | Other Public Safety | | | | | |
| | TOTAL PUBLIC SAFETY | \$ 276 023 | \$ 74 688 | \$ | \$ | \$ 350 711 |
| | 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.) | \$ | \$ 4 048 | \$ | \$ | \$ 4 048 |
| 428 | Weed Control | | | | | |
| 429 | Wastewater (Sanitary Sewers) | | | | | |
| | TOTAL SANITATION | \$ | \$ 4 048 | \$ | \$ | \$ 4 048 |
| | PUBLIC WORKS--HIGHWAYS | | | | | |
| | Highway Maintenance: | | | | | |
| 430 | General Services | \$ 280 | \$ 240 | \$ | \$ | \$ 520 |
| 431 | Cleaning of Streets | | 345 | | | 345 |
| 432 | Snow and Ice Removal | 1 497 | 7 083 | | | 8 580 |
| 433 | Traffic Signals, Signs, etc. | | 2 065 | | | 2 065 |
| 434 | Street Lighting | | 43 812 | | | 43 812 |
| 435 | Sidewalks and Crosswalks | 3 421 | 2 634 | | | 6 055 |
| 436 | Storm Sewers and Drains | 1 667 | 3 451 | | | 5 118 |
| 437 | Repairs of Tools & Machinery | 7 628 | 31 948 | 2 351 | | 41 927 |
| 438 | Highways and Bridges | 98 497 | 7 584 | | | 106 081 |
| 439 | Construction and Rebuilding | 456 | 16 509 | | | 16 965 |
| | TOTAL HIGHWAYS, ROADS, ETC. | \$ 113 446 | \$ 115 671 | \$ 2 351 | \$ | \$ 231 468 ^d |
| | OTHER PUB. WORKS & ENTERPRISES | | | | | |
| 440 | Airports | \$ | \$ | \$ | \$ | \$ |
| 441 | Cemeteries | | | | | |
| 442 | Electric System | | | | | |
| 443 | Gas System | | | | | |
| 444 | Markets | | | | | |
| 445 | Parking Facilities | 12 894 | 13 347 | 7 395 | | 33 636 |
| 446 | Storm Water and Flood Control | 7 427 | 464 | | | 7 891 |
| 447 | Transit System | | | | | |
| 448 | Water System | | | | | |
| 449 | Water Transport & Terminals | | | | | |
| | TOTAL OTHER PUBLIC WORKS | \$ 20 321 | \$ 13 811 | \$ 7 395 | \$ | \$ 41 527 |

| 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 | 22 716 | 17 307 | | 1 223 | 41 246 |
| 453 | Spectator Recreation | | | | | |
| 454 | Parks | 12 909 | 5 432 | | 2 223 | 20 564 |
| 455 | Shade Trees | | | | | |
| 456 | Libraries | | | | | |
| 457 | Civil & Military Celebrations | | | | | |
| 458 | Senior Citizens' Centers | | | | | |
| 459 | Other Culture--Recreation | | | | | |
| | TOTAL CULTURE--RECREATION | \$ 35 625 | \$ 22 739 | \$ | \$ 3 446 | \$ 61 810 |
| | 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* | \$ | \$ 25 394 | \$ | \$ | \$ 25 394 |
| 471 | Tax Anticipation Note Princ.* | | | | | |
| 472 | Debt Interest* | | 3 096 | | | 3 096 |
| 472 | Tax Anticipation Note Inter.* | | 3 571 | | | 3 571 |
| 475 | Fiscal Agent's Fees | | | | | |
| | TOTAL DEBT SERVICE | \$ | \$ 32 061 | \$ | \$ | \$ 32 061 |
| | MISCELLANEOUS EXPENDITURES | | | | | |
| 481 | Intergov'tmental Expenditures | \$ | \$ | \$ | \$ | \$ |
| 482 | Judgments and Losses | | 15 517 | | | 15 517 |
| 483 | Retirement Fund Contributions | | | | | |
| 484 | Workers Compensation Contrib. | | | | | |
| 485 | Unemployment Compensation | | | | | |
| 486 | Insurance Premiums | | | | | |
| 487 | Other Employee Benefits | | 78 | | | 78 |
| 489 | Other Misc. Expend. (list) | | | | | |
| | Tax Refunds | | 82 | | | 82 |
| | TOTAL MISCELLANEOUS EXPEND. | \$ | \$ 15 677 | \$ | \$ | \$ 15 677 |
| | OTHER FINANCING USES | | | | | |
| 491 | Refunds of Prior Year Expend. | \$ | \$ | \$ | \$ | \$ |
| 492 | Interfund Operating Transfers | | 8 | | | 8 |
| | TOTAL OTHER FINANCING USES | \$ | \$ 8 | \$ | \$ | \$ 8 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ 534 605 | \$ 311 387 | \$ 11 489 | \$ 3 446 | \$ 860 927 |

*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.) | \$ 4 764 | |
| 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 - Payroll Fund | 100 | |
| 135 | Due from Other Governments | | |
| 133 | Advances to Other Funds | | |
| 150 | Inventory of Materials and Supplies | | |
| | Other Assets | | |
| † | Total Assets | | \$ 4 864 |
| | 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 - Sewer Fund | 90 000 | |
| 235 | Due to Other Governments | | |
| 252 | Deferred Revenues | | |
| | Other Current Liabilities | | |
| | Total Liabilities | | \$ 90 000 |
| 271-78 | LESS: FUND BALANCE RESERVES, DECEMBER 31 | | \$ |
| 279 † | UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves) | | \$ (85 136) |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available) | | \$ 775 791 |

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.) | | | | | \$ 7 004 |
| 120 † | Investments | | | | | |
| 130 | Due from Other Funds | | | | | |
| | Other Assets | | | | | |
| † | Total Assets | | | | | \$ 7 004 |
| | LESS: LIABILITIES, JANUARY 1 | | | | | |
| 200 | Payables | | | | | \$ |
| 230 | Due to Other Funds | | | | | |
| | Other Liabilities | | | | | |
| | Total Liabilities | | | | | \$ - 0 - |
| 271-78 | LESS: FUND BALANCE RESERVES, JANUARY 1 | | | | | \$ |
| 279 † | UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves) | | | | | \$ 7 004 |
| | REVENUES AND OTHER FINANCING SOURCES | | | | | |
| 341 | Interest Earnings | | | | | \$ 1 329 |
| 355.05 | Liquid Fuels Tax & Fuel Use Tax from State Motor License Fund | | | | | 55 065 |
| 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 | | | | | 8 |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | | | | \$ 56 402 |
| | TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | | | | | \$ 63 406 |
| | 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 | 5 037 | | | | 5 037 |
| 432 | Snow and Ice Removal | 6 980 | | | | 6 980 |
| 433 | Traffic Signals, Signs, etc. | | | | | |
| 434 | Street Lighting | | | | | |
| 435 | Sidewalks and Crosswalks | 615 | | | | 615 |
| 436 | Storm Sewers and Drains | | | | | |
| 437 | Repairs of Tools & Machinery | | | | 11 013 | 11 013 |
| 438 | Highways and Bridges | 4 095 | | | | 4 095 |
| 439 | Hwy. Construction & Rebuilding | | 27 161 | | | 27 161 |
| 492 | Interfund Operating Transfers | | | | | |
| | TOTAL EXPENDITURES | \$ 16 727 | \$ 27 161 | \$ | \$ 11 013 | \$ 54 901 |
| | ASSETS, December 31 | | | | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | | | | | \$ 8 505 |
| 120 † | Investments | | | | | |
| 130 | Due from Other Funds | | | | | |
| | Other Assets | | | | | |
| † | Total Assets | | | | | \$ 8 505 |
| | LESS: LIABILITIES, DECEMBER 31 | | | | | |
| 200 | Payables | | | | | \$ |
| 230 | Due to Other Funds | | | | | |
| | Other Liabilities | | | | | |
| | Total Liabilities | | | | | \$ - 0 - |
| 271-78 | LESS: FUND BALANCE RESERVES, DECEMBER 31 | | | | | \$ |
| 279 † | UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves) | | | | | \$ 8 505 |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available) | | | | | 63 406 |

| Acc't No. | Classification | | | | | Total |
|-----------|---|-------------------|------------------------------|----------------------|-------------------|------------|
| | ASSETS, JANUARY 1 | | | | | Omit Cents |
| 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 | | | | | \$ |
| | 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 | | | | | \$ |
| | Intergovernmental Revenues | | | | | |
| 352.07 | Federal General Revenue Sharing Entitlement | | | | | |
| | Other Revenues | | | | | |
| | Other Financing Sources | | | | | |
| 392 | Interfund Operating Transfers | | | | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | | | | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | | | | | |
| | 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 | | | | | |
| 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 .10--.19 Omit Cents | Other Operating Expenditures .20--.59 Omit Cents | Capital Construction .60--.69 Omit Cents | Capital Purchases .70--.79 Omit Cents | Total Omit Cents |
|-----------|---|---|--|--|---|---------------------|
| 440-49 | Expenditures and Other Financing Uses--Continued Public Works-- 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 | \$ | \$ | \$ | \$ | \$ |
| | 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 | | | | | \$ |
| | 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) | | | | | \$ |



N O T I C E

Those local governments having only a General Fund, a State Liquid Fuels Highway Aid Fund, and a Federal Revenue Sharing Fund should total the Liquid Fuels Highway Aid Fund and Federal Revenue Sharing Fund in the Total All Special Revenue Funds column on pages 28 and 29 and go to Schedule B beginning on page 50.

Those local governments having some other fund(s) should report it (them) in the proper place in the remaining part of Schedule A.

If your local government has more funds than there are fund columns, please reproduce the appropriate page(s) containing the other fund column(s) on a copying machine and insert it (them) in the report.

If you are reproducing this report on a copying machine for filing, it is not necessary to reproduce the unused funds.

| Acc't No. | Classification | 02. Street Lighting Tax Fund* | 03. Fire Protection Tax Fund* |
|-----------|--|--|--|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 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, JANUARY 1 | | |
| 200 | Payables | \$ | \$ |
| 230 | Due to Other Funds | | |
| 235 | Due to Other Governments | | |
| | Other Liabilities | | |
| | Total Liabilities | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property | \$ | \$ |
| 305 | --Occupation Taxes (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Units | | |
| | Other 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) (Should equal Total Expended and Unexpended) | \$ | \$ |
| | EXPENDITURES AND OTHER FINANCING USES (list type of project) | | |
| 400-09 | General Government-- | \$ | \$ |
| 410 | Public Safety--Police | | |
| 411 | --Fire | | |
| 412-18 | --Other Public Safety | | |
| 419 | --Corrections | | |
| 421 | Health and Welfare--Health | | |
| 422&23 | --Hospitals | | |
| 424&25 | --Other Health and Welfare | | |
| 427 | Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.) | | |
| 428 | --Weed Control | | |
| 429 | --Wastewater (Sewerage) | | |
| 430-39 | Public Works--Highways, Roads, and Streets | | |

*To be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

| Acc't No. | Classification | 02. Street Lighting Tax Fund* | 03. Fire Protection Tax Fund* |
|-----------|---|--|--|
| | 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) | \$ | \$ |

*To be used when a special tax is levied. If a special assessment is levied, account and report in a special assessment fund.

| Acc't No. | Classification (Please list type of special revenue fund) | 0. Fund | Total All Special Revenue Funds |
|-----------|--|-------------|--|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 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, JANUARY 1 | | |
| 200 | Payables | \$ | \$ |
| 230 | Due to Other Funds | | |
| 235 | Due to Other Governments | | |
| | Other Liabilities | | |
| | Total Liabilities | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property | \$ | \$ |
| 305 | --Occupation Taxes (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Units | | |
| | Other 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) (Should equal Total Expended and Unexpended) | \$ | \$ |
| | EXPENDITURES AND OTHER FINANCING USES (list type of project) | | |
| 400-09 | General Government-- | \$ | \$ |
| 410 | Public Safety--Police | | |
| 411 | --Fire | | |
| 412-18 | --Other Public Safety | | |
| 419 | --Corrections | | |
| 421 | Health and Welfare--Health | | |
| 422&23 | --Hospitals | | |
| 424&25 | --Other Health and Welfare | | |
| 427 | Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.) | | |
| 428 | --Weed Control | | |
| 429 | --Wastewater (Sewerage) | | |
| 430-39 | Public Works--Highways, Roads, and Streets | | |

| Acc't No. | Classification (Please list type of special revenue fund) | 0. Fund | Total All Special Revenue 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 capital project fund) | 1. | 1. |
|-----------|--|-------------|------------|
| | | Fund | Fund |
| | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| 120 † | Investments | | |
| 130&35 | Due from Other Funds | | |
| 135 | Due from Other Governments | | |
| 140 | Taxes Receivable | | |
| | Other Assets | | |
| † | Total Assets | \$ | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Payables | \$ | \$ |
| 230&35 | Due to Other Funds | | |
| 235 | Due to Other Governments | | |
| | Other Liabilities | | |
| | Total Liabilities | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property | \$ | \$ |
| 305 | --Occupation Taxes (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Unit | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 392 | Other Financing Sources--Interfund Operating Transfers | | |
| 393 | --Proceeds of General Long--Term Debt | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Available) | \$ | \$ |
| | EXPENDITURES AND OTHER FINANCING USES (list type of project) | | |
| 400-09 | General Government-- | \$ | \$ |
| 410 | Public Safety--Police | | |
| 411 | --Fire | | |
| 412-18 | --Other Public Safety | | |
| 419 | --Corrections | | |
| 421 | Health and Welfare--Health | | |
| 422&23 | --Hospitals | | |
| 424&25 | --Other Health and Welfare | | |
| 427 | Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.) | | |
| 428 | --Weed Control | | |
| 429 | --Wastewater (Sewerage) | | |
| 430-39 | Public Works--Highways, Roads, and Streets | | |

| Acc't No. | Classification (Please list type of capital project fund) | 1_. | |
|-----------|---|--------------------|---------------------|
| | | Fund Omit Cents | Funds Omit Cents |
| 440-49 | Expenditures and Other Financing Uses--Continued Public Works--Other Public Works & Enterprises--(Please list) | \$ | \$ |
| 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 | 30. Capital Reserve Fund | Total All Capital Projects Funds |
|-----------|--|--------------------------|----------------------------------|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 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, JANUARY 1 | | |
| 200 | Payables | \$ | \$ |
| 230 | Due to Other Funds | | |
| 235 | Due to Other Governments | | |
| | Other Liabilities | | |
| | Total Liabilities | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property | \$ | \$ |
| 305 | --Occupation Taxes (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Units | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 392 | Other Financing Sources--Interfund Operating Transfers | | |
| 393 | --Proceeds of General Long--Term Debt | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | \$ | \$ |
| | EXPENDITURES AND OTHER FINANCING USES (list type of project) | | |
| 400-09 | General Government-- | \$ | \$ |
| 410 | Public Safety--Police | | |
| 411 | --Fire | | |
| 412-18 | --Other Public Safety | | |
| 419 | --Corrections | | |
| 421 | Health and Welfare--Health | | |
| 422&23 | --Hospitals | | |
| 424&25 | --Other Health and Welfare | | |
| 427 | Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.) | | |
| 428 | --Weed Control | | |
| 429 | --Wastewater (Sewerage) | | |
| 430-39 | Public Works--Highways, Roads, and Streets | | |

| 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. | 21. |
|-----------|---|-------------|------------|
| | | Fund | Fund |
| | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| 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 | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property Taxes | \$ | \$ |
| 305 | --Occupation Taxes | | |
| | (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 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 | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | \$ | \$ |
| | 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 | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | ASSETS, DECEMBER 31 | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| 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) | \$ | \$ |

| Acc't No. | Classification (Please list type of debt service fund) | 22. Sinking Fund | Total ATT Debt Serv. Funds |
|-----------|---|------------------------|----------------------------------|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ - 0 - | \$ - 0 - |
| 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 | \$ | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property Taxes | \$ | \$ |
| 305 | --Occupation Taxes (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental Revenue--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Units | | |
| | Other Revenues (list) - General Obligation Note | 150 000 | 150 000 |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 392 | Other Financing Sources--Interfund Operating Transfers | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 150 000 | \$ 150 000 |
| | TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | \$ 150 000 | \$ 150 000 |
| | 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 | 82 500 | 82 500 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ 82 500 | \$ 82 500 |
| | ASSETS, DECEMBER 31 | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ 67 500 | \$ 67 500 |
| 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 | \$ 67 500 | \$ 67 500 |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available) | \$ 150 000 | \$ 150 000 |

| 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 | \$ | \$ |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Unit | | |
| 383 | Special Assessments (specify) | | |
| 392 | Other Financing Sources--Interfund Operating Transfers | | |
| 393 | --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 | | |
| 409 | General Government--General Government Buildings and Plant | \$ | \$ |
| 411&12 | Public Safety--Police and Fire | | |
| 427 | Public Works--Sanitation--Solid Waste Collection and Disposal | | |
| 429 | --Sanitation--Wastewater Collection and Disposal | | |
| 430-39 | --Highways (Incl. Bridges, Lighting, & Drainage) | | |
| 446 | --Storm Water Management and Flood Control | | |
| 448 | --Water System | | |
| 471 | Debt Service--Debt Principal | | |
| 472 | --Debt Interest | | |
| 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 | | |
| 121-25 | Special Assessments Receivable | | |
| | Other Assets | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 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, 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) | \$ | \$ |

*If on Cash Basis

| Acc't No. | Classification (Please list type of special assessment fund) | 1. Fund Omit Cents | Total All Spec. Assmt Funds 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 | \$ | \$ |
| 351-53 | Intergovernmental Revenues--Federal | | |
| 354-56 | --State | | |
| 357-59 | --Local Government Units | | |
| 383 | Special Assessments (specify) | | |
| 392 | Other Financing Sources--Interfund Operating Transfers | | |
| 393 | --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 | | |
| 409 | General Government--General Government Buildings and Plant | \$ | \$ |
| 411&12 | Public Safety--Police and Fire | | |
| 427 | Public Works--Sanitation--Solid Waste Collection and Disposal | | |
| 429 | --Sanitation--Wastewater Collection and Disposal | | |
| 430-39 | --Highways (Incl. Bridges, Lighting, & Drainage) | | |
| 446 | --Storm Water Management and Flood Control | | |
| 448 | --Water System | | |
| 471 | Debt Service--Debt Principal | | |
| 472 | --Debt Interest | | |
| 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 | | |
| 121-25 | Special Assessments Receivable | | |
| | Other Assets | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 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, 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) | \$ | \$ |

*If on Cash Basis

| Acc't No. | Classification | Total |
|-----------|---|-------------------|
| | CURRENT ASSETS, ETC., JANUARY 1 | 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 | Total |
|-----------|---|------------|
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents |
| 341.00 | Interest, Rents, and Royalties--Interest Earnings | \$ |
| 342.00 | --Rents and Royalties | |
| 351-53 | Intergovernmental Revenue--Federal | |
| 354-56 | --State | |
| 357-59 | --Local Government Units | |
| 378.00 | Charges for Services--Charges for Water System Services | |
| 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 | |
| | Public Works and Public Enterprises--Water System | |
| 448.10 | Personal Services | \$ |
| 448.20 | Other Operating Expenses | |
| 448.60 | Capital Construction (where not debited to an Asset account)* | |
| 448.70 | Capital Purchases (where not debited to an Asset account)* | |
| 448.80 | Depreciation Expense (where fund is on an accrual basis)* | |
| 448.00 | Total Public Works--Water System | \$ |
| | Debt Service | |
| 471.00 | Debt Principal (where paid directly from Water Fund) | \$ |
| 472.00 | Debt Interest (where paid directly from Water 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 | | Total |
|-----------|---|-------------------|-------------------|
| | CURRENT ASSETS, ETC., JANUARY 1 | Omit Cents | Omit Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ 30 979 | |
| 120 † | Investments | 88 000 | |
| | Receivables | | |
| 145 | Accounts Receivable | | |
| 121-25 | Special Assessments Receivable | | |
| 136&39 | Accrued Interest Receivable | | |
| 130 | Due from Other Funds | 53 511 | |
| 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 | | \$ 172 490 |
| | 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 | | \$ - 0 - |
| 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) | | \$ 172 490 |

| Acc't No. | Classification | | Total |
|-----------|---|------------|------------|
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents |
| 341.00 | Interest, Rents, and Royalties--Interest Earnings | \$ 10 075 | |
| 342.00 | --Rents and Royalties | | |
| 351-53 | Intergovernmental Revenue--Federal | | |
| 354-56 | --State | 14 749 | |
| 357-59 | --Local Government Unit | | |
| 364.10 | Charges for Services--Charges for Sanitation-Sewerage Charges | 311 098 | |
| 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 | | \$ 335 922 |
| | TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) | | \$ 508 412 |
| | EXPENSES AND OTHER FINANCING USES | | |
| | Public Works and Public Enterprises--Wastewater Collection and Disposal | | |
| 429.10 | Personal Services | \$ 95 964 | |
| 429.20 | Other Operating Expenses | 61 531 | |
| 429.60 | Capital Construction (where not debited to an Asset account)* | 58 757 | |
| 429.70 | Capital Purchases (where not debited to an Asset account)* | 15 603 | |
| 429.80 | Depreciation Expense (where fund is on an accrual basis)* | | |
| 429.00 | Total Public Works--Sanitation--Wastewater Collection and Disposal | | \$ 231 855 |
| | 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 | 2 406 | |
| 470.00 | Total Debt Service | | \$ 2 406 |
| | 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 | | \$ - 0 - |
| | Other Expenses (list) - Authority Rental | | \$ 56 000 |
| | 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 | | \$ - 0 - |
| | TOTAL EXPENSES AND OTHER FINANCING USES | | \$ 290 261 |

*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.) | \$ 100 151 | |
| 120 † | Investments | 28 000 | |
| | Receivables | | |
| 145 | Accounts Receivable | | |
| 121-25 | Special Assessments Receivable | | |
| 136&39 | Accrued Interest Receivable | | |
| 130 | Due from Other Funds | 90 000 | |
| 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 | | \$ 218 151 |
| | 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 - |
| 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) | | \$ 218 151 |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus Unreserved Retained Earnings) (Should equal Total Available) | | \$ 508 412 |

| Acc't No. | Classification | Total |
|-----------|---|-------------------|
| | CURRENT ASSETS, ETC., JANUARY 1 | 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 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 |
|-----------|---|--------------------------------|----------------------------------|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ 10 |
| 120 † | Investments | | 801 373 |
| 130 | Due from Other Funds | | |
| 136 | Interest Receivable on Investments | | |
| | Other Assets | | 801 383 |
| | 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 | \$ | \$ 801 383 |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ - 0 - |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property Taxes | \$ | \$ |
| 340 | Interest, Rents, and Royalties | | 73 265 |
| 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 | \$ | \$ 73 265 |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) | \$ | \$ 874 648 |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 486 | Insurance Premiums | \$ | \$ |
| 488 | Public Employee Retirement System Expenditures | | 20 539 |
| 489.10 | Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases) | | |
| 489.20 | Disability Benefits (Permanent and Temporary) | | 10 342 |
| 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 | \$ | \$ 30 881 |
| | ASSETS, DECEMBER 31 | | |
| 100 † | Cash (Checking, Savings, and Petty Cash Accounts, CDs, etc.) | \$ | \$ 2 597 |
| 120 † | Investments | | 841 170 |
| 130 | Due from Other Funds | | |
| 136 | Interest Receivable on Investments | | |
| | Other Assets | | 843 767 |
| | 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 | | - 0 - |
| 273 | LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS | \$ | \$ 843 767 |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ - 0 - |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) | \$ | \$ 874 648 |

| Acc't No. | Classification | 65. Municipal Pension Fund | Total All Pension Trust Funds |
|-----------|--|----------------------------|-------------------------------|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 100 + | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | | 10 |
| 120 + | Investments | | 801 373 |
| 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 | \$ | \$ 801 383 |
| 279 + | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ - 0 - |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| | | >Tax Rate < | |
| 301 | Taxes--Real Property Taxes | \$ | \$ |
| 340 | Interest, Rents, and Royalties | | 73 265 |
| 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 | \$ | \$ 73 265 |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) | \$ | \$ 874 648 |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 486 | Insurance Premiums | \$ | \$ |
| 488 | Public Employee Retirement System Expenditures | | 20 539 |
| 489.10 | Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases) | | |
| 489.20 | Disability Benefits (Permanent and Temporary) | | 10 342 |
| 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 | \$ | \$ 30 881 |
| | ASSETS, DECEMBER 31 | | |
| 100 + | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ 2 597 |
| 120 + | Investments | | 841 170 |
| 130 | Due from Other Funds | | |
| 136 | Interest Receivable on Investments | | |
| | Other Assets | | 843 767 |
| | 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 | \$ | \$ 843 767 |
| 279 + | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) | \$ | \$ 874 648 |

| Acc't No. | | 50. Firemen's Relief Fund | 90. Reverend Doherty Fuel Fund |
|-----------|---|------------------------------------|---|
| | | Omit Cents | Omit Cents |
| | ASSETS, JANUARY 1 | | |
| 100† | Cash (Checking, Savings, & Petty Cash Accounts) | | \$ 626 |
| 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 | \$ | |
| | Personal Services Expenditures from Other Funds | | \$ |
| | Other Receipts - Interest & Trust Revenue | | 829 |
| | TOTAL RECEIPTS | \$ | \$ 829 |
| | TOTAL AVAILABLE | \$ | \$ 1 455 |
| | 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 | | 1 415 |
| | TOTAL DISBURSEMENTS | \$ | \$ 1 415 |
| | ASSETS, DECEMBER 31 | | |
| 100† | Cash (Checking, Savings, Petty Cash Accounts) | | \$ 40 |
| 120† | Investments | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 201 | Payroll Payable Trust Liability | | 40 |
| 210 | Payroll Taxes and Other Payroll Withholdings | | |
| 279† | UNRESERVED FUND BALANCE, December 31 | | \$ |
| | TOTAL DISBURSED AND REMAINING | \$ | \$ 1 455 |



| 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) | | \$ 100 |
| 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 | | 536 047 |
| | TOTAL RECEIPTS | \$ | \$ |
| | TOTAL AVAILABLE | \$ | \$ 536 147 |
| | DISBURSEMENTS DURING FISCAL YEAR | | |
| | Volunteer Firemen's Relief Associations | \$ 20 662 | |
| | Firefighters Pension Funds | | |
| | Net Payroll | | \$ 421 150 |
| | Federal Income Tax Withholdings | | 53 719 |
| | Social Security (FICA) Contributions | | 50 451 |
| | Earned Income Tax Withholdings | | |
| | Hospitalization Insurance Premiums | | |
| | Municipal Pension Fund Contributions | | |
| | Police Pension Fund Contributions | | |
| | Firefighters Pension Fund Contributions | | |
| | State Income Tax Withholdings | | 10 727 |
| | Union Dues | | |
| | Other Withholdings | | |
| | Other Disbursements | | |
| | TOTAL DISBURSEMENTS | \$ 20 662 | \$ 536 047 |
| | ASSETS, DECEMBER 31 | | |
| 100† | Cash (Checking, Savings, Petty Cash Accounts) | | \$ 100 |
| 120† | Investments | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 201 | Payroll Payable - Due to General Fund | | 100 |
| 210 | Payroll Taxes and Other Payroll Withholdings | | |
| 279† | UNRESERVED FUND BALANCE, December 31 | | \$ - 0 - |
| | TOTAL DISBURSED AND REMAINING | \$ - 0 - | \$ 536 147 |

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 | Other Funds | | |
| 1. Cash and deposits--Cash on hand and demand and time or savings deposits. | \$ 67 500 | | 241 597 | 141 620 | | 450 717 |
| 2. Federal securities--Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank. | | | 339 795 | | | 339 795 |
| 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. | | | 293 256 | | | 293 256 |
| TOTAL CASH AND INVESTMENT ASSETS | \$ 67 500 | \$ | \$ 874 648 | \$ 141 620 | \$ | \$ 1 083 768 |

Schedule B-3

I. ASSESSED VALUATION

| | |
|--|---------------|
| A. Real Estate Taxable (see below) | \$ 13 023 280 |
| B. Occupations | \$ 355 925 |
| C. Total taxable valuation | \$ 13 379 205 |
| D. Value of Real Estate Exempt from Taxation | \$ 4 528 440 |
| E. Rate of Assessment (per cent of true value) | 35 % |

II. TAX RATE

| | |
|-----------------------|----------|
| A. General Purposes | 30 mills |
| B. Debt Purposes | 7 mills |
| C. All other Purposes | 7 mills |
| D. Total tax rate | 37 mills |

III. CURRENT TAX LEVY

| | |
|-------------------|------------|
| A. On Real Estate | \$ 481 861 |
| B. On Occupations | \$ 16 285 |
| C. Total levy | \$ 498 146 |

IV. TAXES COLLECTED AND OUTSTANDING

| | Real Estate | Occupations | Total |
|---|-------------|-------------|------------|
| A. TOTAL TAXES COLLECTED DURING 19 89 | | | |
| a. Discount collections | \$ 375 701 | \$ 5 309 | \$ 381 010 |
| b. Face collections | \$ 48 237 | \$ 1 082 | \$ 49 319 |
| c. Penalty collections (including penalties and interest) | \$ 10 918 | \$ 545 | \$ 11 463 |
| d. Prior years not returned or liened | \$ 37 557 | \$ 1 253 | \$ 38 810 |
| e. Returned and liened | \$ 472 413 | \$ 8 189 | \$ 480 602 |
| B. TOTAL TAXES OUTSTANDING AT END OF 19 89 | | | |
| a. Delinquent | \$ | \$ | \$ |
| b. Prior years - not returned and liened | \$ | \$ | \$ |
| c. Returned and liened | \$ 33 141 | \$ 1 679 | \$ 34 820 |

V. REAL ESTATE - ASSESSED VALUATIONS

(Complete to the Extent that Information is Available)

| | |
|------------------------------------|------------|
| A. Real Estate - Taxable | |
| Residential | 8 233 715 |
| Industrial | 1 121 451 |
| Commercial | 3 597 191 |
| Mineral | |
| Agricultural | 70 923 |
| Other | |
| TOTAL Taxable | 13 023 280 |
| B. Real Estate - Nontaxable | |
| Government - Federal | 50 370 |
| State | 280 700 |
| Municipal | 495 810 |
| School | 1 927 030 |
| Authority | 343 890 |
| Non-Government - Churches | 647 950 |
| Inst. of Learning | 8 670 |
| Public Utilities | 50 330 |
| Other | 723 690 |
| TOTAL Nontaxable | 4 528 440 |

| Fund No. | Fund | Transfers In | Transfers Out |
|----------|--|--------------------------------|-------------------------------|
| | | Omit Cents | Omit Cents |
| 01. | General Fund (to Debt Service Funds)(20.--29.) | \$ | \$ |
| 01. | General Fund (to All Other Funds) | 82 500 | 8 |
| 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 | | |
| 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-- | | 82 500 |
| 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 | 8 | |
| 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 | \$ 82 508 | \$ 82 508 |
| | | Must equal Transfers Out | Must equal Transfers 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 | Federal General Revenue Sharing Expenditures | | | |
|---|--|-----------|-------------------|-----------|
| | Column A | | Column B | |
| | Proposed (Budgeted) | | Actually Expended | |
| | Current | Capital | Current | Capital |
| General Government | \$ | \$ | \$ | \$ |
| Public Safety-- | | | | |
| Police | | | | |
| 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 | \$ | \$ | \$ | \$ |

DEBT STATEMENT--Credits to Determine Net Debt

| Purpose (List Each Issue or Loan) | Sinking Fund Balances | Assessments Receivable | Delinquent Taxes and Liens Collectible | Self-liqui- dating or Subsidized Debt |
|---|-----------------------------|---------------------------|---|--|
| | Omit Cents | 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. Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

| Purpose (List Each Issue or Loan) | Surplus Cash | Other Accounts Receivable | Insurance Indemnifica- tion | Total Credits Against Debt |
|---|-----------------|---------------------------------|-----------------------------------|-------------------------------------|
| | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| GENERAL OBLIGATION BONDS AND NOTES | | | | |
| Electora | \$ | \$ | \$ | \$ |
| Non-electora | | | | |
| Bond Anticipation Notes (§408) | | | | |
| Small Borrowing for Capital Purposes (§409) | | | | |
| Unfunded Debt (§509) | | | | |
| TOTAL GENERAL OBLIGATION DEBT | \$ | \$ | \$ | \$ |
| REVENUE BONDS AND NOTES | | | | |
| Electora | \$ | \$ | \$ | \$ |
| Non-electora | | | | |
| 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. Credits are more fully defined in section 208(b) of 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 | |
| GENERAL OBLIGATION BONDS AND NOTES | | | | | |
| Electoral | | \$ | \$ | \$ | |
| Non-electoral | | | | | |
| | 1980 | 27 316 | | | 27 316 |
| | 1989 | 150 000 | | | 150 000 |
| 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 | | \$ 177 316 | \$ | \$ | \$ 177 316 |

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

DEBT STATEMENT—Calculation of Borrowing Base

| | <u>19 87</u> | <u>19 88</u> | <u>19 89</u> | TOTAL |
|--|--------------|--------------|--------------|--------------|
| Total Revenues and Other Financing Sources—All moneys received by the local government unit in a fiscal year from whatever source derived | 1 174 429 | 1 199 645 | 1 217 659 | 3 591 733 |
| 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, guaranties, subsidy contracts or other forms of agreement which could constitute lease rental debt except that such payments are payable solely from such sources, but 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; | | | | |
| (iv) grants and gifts in aid of or measured by the construction or acquisition of specified projects; and | 155 651 | 92 315 | 81 444 | 329 410 |
| (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. | | 52 000 | 82 500 | 134 500 |
| Subtotal Adjusted Revenues | 1 018 778 | 1 055 330 | 1 053 715 | |
| Total Adjusted Revenues for Three Years Ending December 31, 19 89 | | | | 3 127 823 |
| Borrowing Base = <u>Total Adjusted Revenues for Three Years Ending December 31, 19 89</u> = | | | | 1 042 608 |

Schedule C-1

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS (continued)

| Acc't No. | Classification | Proprietary Fund Types | | Fiduciary Fund Types | | Account Groups | | Total (Memorandum only) |
|-----------|---|------------------------|------------------|----------------------|-------------------|----------------------|------------|-------------------------|
| | | Enterprise | Internal Service | Trust and Agency | Gen. Fixed Assets | Gen. Long--Term Debt | Omit Cents | |
| | ASSETS AND OTHER DEBITS, DECEMBER 31 | | | | | | | |
| | Current Assets | | | | | | | |
| 100&20 | † Cash and Investments | \$ 128 151 | \$ | \$ 843 907 | \$ | \$ | \$ | \$ 1 052 827 |
| | Receivables | | | | | | | |
| 140-44 | Taxes Receivable | | | | | | | |
| 145 | Accounts Receivable | | | | | | | |
| 121-25 | Special Assessments, including liens | | | | | | | |
| | Other Current Assets - Due from Gnl Fd | 90 000 | | | | | | 90 100 |
| 161-65 | Fixed Assets | | | | | | | |
| | Other Debits | | | | | | | |
| 181 | Amounts Available in Debt Serv. Funds | | | | | | | |
| 182 | Amounts to be Provided for Retirement of General Long--Term Debt | | | | | | | |
| | † Total Assets and Other Debits | \$ 218 151 | \$ | \$ 843 907 | \$ | \$ | \$ | \$ 1 142 927 |
| | LIABILITIES AND OTHER CREDITS, DEC. 31 | | | | | | | |
| | Current Liabilities | | | | | | | |
| 210 | Payroll Taxes & Other Payroll With. | \$ | \$ | | \$ | \$ | \$ | \$ |
| | Other Current Liabilities | | | | | | | |
| 261-69 | Long--Term Debt | | | 140 | | | | 90 140 |
| | Total Liabilities | \$ - 0 - | \$ | \$ 140 | \$ | \$ | \$ | \$ 90 140 |
| | FUND AND ACCOUNT GROUP EQUITY, DEC. 31 | | | | | | | |
| 281-84 | Contributed Capital | | \$ | | \$ | | \$ | |
| 290 | Investment in General Fixed Assets | | | | | | | |
| 271-79 | † Fund Balance | | | | | | | |
| 287-89 | † Retained Earnings | | | 843 767 | | | | 834 636 |
| | † Total Fund and Account Group Equity | 218 151 | | | | | | 218 151 |
| | † Total Liabilities and Other Credits and Fund and Account Group Equity | \$ 218 151 | \$ | \$ 843 767 | \$ | \$ | \$ | \$ 1 052 787 |
| | † Total Fund and Account Group Equity | \$ 218 151 | \$ | \$ 843 907 | \$ | \$ | \$ | \$ 1 142 927 |

For definitions see Instructions and Schedules A.

Schedule C-1

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

| Acct No. | Classification | Governmental Fund Types | | | | | |
|----------|---|-------------------------|-----------------|--------------|------------------|---------------------|--|
| | | General | Special Revenue | Debt Service | Capital Projects | Special Assessments | |
| | ASSETS AND OTHER DEBITS, DECEMBER 31 | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents | |
| | Current Assets | | | | | | |
| 100&20 | † Cash and Investments Receivables | \$ 4 764 | \$ 8 505 | \$ 67 500 | \$ | \$ | |
| 140-44 | Taxes Receivable | | | | | | |
| 145 | Accounts Receivable | | | | | | |
| 121-25 | Special Assessments Receivable, including liens | | | | | | |
| | Other Current Assets | 100 | | | | | |
| 161-65 | Fixed Assets | | | | | | |
| | Other Debits | | | | | | |
| 181 | Amounts Available in Debt Serv. Funds | | | | | | |
| 182 | Amounts to be Provided for Retirement of General Long--Term Debt | | | | | | |
| † | Total Assets and Other Debits | \$ 4 864 | \$ 8 505 | \$ 67 500 | \$ | \$ | |
| | LIABILITIES AND OTHER CREDITS, DECEMBER 31 | | | | | | |
| | Current Liabilities | | | | | | |
| 210 | Payroll Taxes & Other Payroll With. | | \$ | \$ | \$ | \$ | |
| | Other Current Liabilities - Due to Sewer Fund | 90 000 | | | | | |
| 261-69 | Long--Term Debt | | | | | | |
| | Total Liabilities | \$ 90 000 | \$ - 0 - | \$ - 0 - | \$ | \$ | |
| | FUND AND ACCOUNT GROUP EQUITY, DECEMBER 31 | | | | | | |
| 281-84 | Contributed Capital | | \$ | \$ | \$ | \$ | |
| 290 | Investment in General Fixed Assets | | | | | | |
| 271-79 | † Fund Balance | (85 136) | 8 505 | 67 500 | | | |
| 287-89 | † Retained Earnings | | | | | | |
| † | Total Fund and Account Group Equity | \$ (85 136) | \$ 8 505 | \$ 67 500 | \$ | \$ | |
| † | Total Liabilities and Other Credits and Fund and Account Group Equity | \$ 4 864 | \$ 8 505 | \$ 67 500 | \$ | \$ | |

For definitions see Instructions and Schedules A.

Schedule C-2 COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES

| Acc't No. | Classification | Governmental Fund Types | | | | | |
|-----------|--|-------------------------|-----------------|--------------|------------------|---------------------|------------|
| | | General | Special Revenue | Debt Service | Capital Projects | Special Assessments | |
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| 300 | Taxes | \$ 536 554 | \$ | \$ | \$ | \$ | \$ |
| 320 | Licenses and Permits | 10 885 | | | | | |
| 330 | Fines and Forfeits | 46 783 | | | | | |
| 340 | Interest, Rents, and Royalties | 4 152 | 1 329 | | | | |
| 350 | Intergovernmental Revenues | 11 630 | 55 065 | | | | |
| 360 | Charges for Services | 110 699 | | | | | |
| 380 | Miscellaneous Revenues | 22 132 | | | | | |
| 390 | Other Financing Sources | 82 500 | 8 | 150 000 | | | \$ |
| | Total Revenues and Other Financing Sources | \$ 825 335 | \$ 56 402 | \$ 150 000 | \$ | \$ | \$ |
| | EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | | | | | | |
| 400 | General Government | \$ 123 617 | \$ | \$ | \$ | \$ | \$ |
| 410 | Public Safety | 350 711 | | | | | |
| 420 | Health and Welfare | 4 048 | | | | | |
| 426 | Public Works--Sanitation | | | | | | |
| 430 | --Highways, Roads, and Streets | 231 468 | 54 901 | | | | |
| 440 | --Other Public Works and Enterprises | 41 527 | | | | | |
| 450 | Culture--Recreation | 61 810 | | | | | |
| 460 | Conservation and Development | | | | | | |
| 470 | Debt Service | 32 061 | | | | | |
| 480 | Miscellaneous Expenditures or Expenses | 15 677 | | | | | |
| 490 | Other Financing Uses | 8 | | 82 500 | | | |
| | Total Expenditures or Expenses and Other Financing Uses | \$ 860 927 | \$ 54 901 | \$ 82 500 | \$ | \$ | \$ |
| | EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | (35 592) | 1 501 | 67 500 | | | |

Schedule C-2
 COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES (continued)

| Acc't No. | Classification | Proprietary Fund Types | | Fiduciary Fund Types | Total (Memorandum only) |
|-----------|--|------------------------|------------------|----------------------|-------------------------|
| | | Enterprise | Internal Service | | |
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| 300 | Taxes | \$ | \$ | \$ 20 662 | \$ 557 216 |
| 320 | Licenses and Permits | | | | 10 885 |
| 330 | Fines and Forfeits | | | | 46 783 |
| 340 | Interest, Rents, and Royalties | 10 075 | | 73 265 | 88 821 |
| 350 | Intergovernmental Revenues | 14 749 | | | 81 444 |
| 360 | Charges for Services | 311 098 | | | 421 797 |
| 380 | Miscellaneous Revenues - Payroll Fund | | | 536 047 | 558 179 |
| 390 | Other Financing Sources Interest & Trust Revenue | | | 829 | 233 337 |
| | Total Revenues and Other Financing Sources | \$ 335 922 | \$ | \$ 630 803 | \$ 1 998 462 |
| | EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | | | | |
| 400 | General Government | \$ | \$ | \$ | \$ 123 617 |
| 410 | Public Safety | | | | 350 711 |
| 420 | Health and Welfare | | | | 4 048 |
| 426 | Public Works--Sanitation | 231 855 | | | 231 855 |
| 430 | --Highways, Roads, and Streets | | | | 286 369 |
| 440 | --Other Public Works and Enterprises | | | | 41 527 |
| 450 | Culture--Recreation | | | | 61 810 |
| 460 | Conservation and Development | | | | |
| 470 | Debt Service | 2 406 | | | 34 467 |
| 480 | Miscellaneous Expenditures or Expenses | 56 000 | | 589 005 | 660 682 |
| 490 | Other Financing Uses | | | | 82 508 |
| | Total Expenditures or Expenses and Other Financing Uses | \$ 290 261 | \$ | \$ 589 005 | \$ 1 877 594 |
| | EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | \$ 45 661 | \$ | \$ 41 798 | \$ 120 868 |

~~CONTROLLER~~ AUDITORS' * CERTIFICATE

To the: Governing Body of the Local Government
President Judge of the Court of Common Pleas
Secretary of Community Affairs
Secretary of Transportation

I/~~we~~, * the undersigned, the duly ~~elected~~ (or appointed ~~representative~~)
~~representative~~, qualified, ~~and acting controller~~ auditors* of the Borough of Honesdale
Honesdale have audited, ~~adjusted, and certified~~ the various funds
and account groups of the Borough of Honesdale for the year
ended December 31, 19 89, listed in the foregoing table of contents.
My/~~our~~* audit, ~~adjustment~~, and ~~certification~~ was made in accordance with
law rather than with generally accepted auditing standards.

(CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) This local government'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 expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this local government in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/~~our~~* opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the Borough of Honesdale at December 31, 19 89, and the results of operations of such funds for the year then ended in accordance with law.

Signed: [Signature]

~~CONTROLLER~~/Auditors*

Subscribed and sworn to before me this 7th day of February, 19 90.

NOTARIAL SEAL
MELISSA V. WOLFF, NOTARY PUBLIC
HAWLEY BOSENGH WAYNE COUNTY
MY COMMISSION EXPIRES APRIL 22, 1991
Member, Pennsylvania Association of Notaries

Signed: Melissa V. Wolff

*Cross out one.

>>>>>>NOTE: Independent PAs and CPAs, please see NOTE on page 8.<<<<<<<

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