COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of	WAYNE
City of	
Borough of	HONESDALE
Township of	
of	

for the year 19_...

DISTRIBUTION AND FILING DATES

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Department of Community	Affairs.						*	• 3				32								ě				. :	į.	Marc	:h 1
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Secretary of the Local Gov	ernment	(*)) (*))	5 ·	2.		• 9	•	•	•	- 33	5,0			• 0	•	: :			ċ						e e	Ap	ril 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 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-bal-ancing 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 Tocal 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 $\overline{\text{Tax}}$ 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 <u>Debt</u> 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 <u>must</u> 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:

Assets = Liabilities + Equity, or

Assets - Liabilities = 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.

- 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.
- 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.

<u>Liabilities</u>. 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.

- $\frac{271}{\text{Neserves}}$. (1) Accounts used to earmark a portion of fund balance to 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 <u>Licenses and Permits</u>. 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.
- 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.
- 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 an 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.
 - 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 <u>Proceeds of General Long--Term Debt.</u> Includes proceeds from sale of bonds and notes with maturities in excess of one year.

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 <u>Public Safety</u>. 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 <u>Public Works--Sanitation</u>. 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 <u>Culture--Recreation</u>. Includes all cultural and recreational activities maintained for the benefit of resident citizens and visitors.
- 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 <u>Debt Service</u>. Includes interest and principal payments on general long-term debt and in certain circumstances Tax and Revenue Anticipation Notes.
- 480 <u>Miscellaneous Expenditures or Expenses</u>. 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.
- 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 numer 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
- .19 local government including elected and appointed officials.

 Employee benefits include employer contributions to a retirement system, insurance, sick leave, terminal pay, and similar benefits.
- .20 <u>Supplies</u> includes articles and commodities which are consumed or to materially altered when used. These include Office Supplies,
- .29 Operating Supplies, Repair and Maintenance Supplies, and Small Tools and Minor Equipment.
- .30 Other Services and Charges include expenditures for services other to $\frac{1}{1}$ than personal services which are required by the local government
- .49 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.
- .50 Contributions, Grants and Subsidies includes contributions, grants,
- to and subsidies to individuals, institutions, other governments, and
- .59 nongovernmental organizations.
- .60 Capital Construction includes outlays which result in the construction to of or construction of additions to fixed assets (buildings, improvements
- .69 other than buildings, and machinery and equipment).
- .70 Capital Purchases includes outlays which result in the acquisition of or
- to additions to fixed assets (land, buildings, improvements other than
- .79 buildings, and machinery and equipment).

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 <u>Auditors Guide</u>, 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;

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Acc't No.	Classification			Total
	ASSETS, JANUARY 1		Omit Cents	Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, C	Ds. etc.)	\$ 3 967	Omite Centes
120 t	Investments	, , , ,	Ψ J 901	•
-	Receivables			
140-44	Taxes Receivable		1	
145	Accounts Receivable			
121-25				1
136&39				
130	Due from Other Funds			
135	Due from Other Governments			
133	Advances to Other Funds			i
150	Inventory of Materials and Supplies			
	Other Assets			
	Total Assets			\$ 3 967
000	LESS: LIABILITIES, JANUARY 1			
200	Payables			
200.10			\$	
200.20				
200.30				
200.60	Contracts Payable			
201	Accrued Wages Payable			
210	Payroll Taxes and Other Payroll Withholdings Paya	ble		
230	Due to Other Funds - Sewer Fund		53 511	
235	Due to Other Governments			
252	Deferred Revenues			
	Other Current Liabilities			
271 70	Total Liabilities			\$ 53 511
270 +	LESS: FUND BALANCE RESERVES, JANUARY 1			
2/9	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Lia	abilities less	Reserves)	\$ (49 544)
	REVENUES AND OTHER FINANCING SOURCES			
	TAXES	>Tax Rate ⟨	Omit Conts	
301.00		ZIAX Kate (t 470 447	
	Occupation Taxes		\$ 472 413	
	(levied under municipal codeNOT Act 511)		9 100	
308.00	Residence Taxes		8 189	;
	(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	 	14 360	
310.20	Earned Income Taxes ("Wage" Taxes)		41 592	
310.30	Mercantile Taxes			
310.40	Occupation Taxes			
	(levied under Local Tax Enabling Act (Act 511)			
310.50	Occupational Privilege Taxes			i
310.60	Admissions Taxes			
310.70	Mechanical Devices Taxes			
310.80	Business Privilege Taxes			
310.90	Other Local Tax Enabling Act (Act 511) Taxes			
	5 (1100 022) 14760			

Acc't No.	Classification Revenues and Other Financing SourcesContinued			Tot	al
	TAXESPenalties and Interest on Delinquent Taxes	Omit Cents	-	mit	Cents
319.01	Real Property Taxes	\$	- 0	MITL	cents
319.05		4	-		
319.08	Residence Tax (levied by cities of the third class		-		
319.10	Per Capita Tax		-		
319.12	Earned Income Tax		-		_b-
319.12					
319.	Other Local Tax Enabling Act (Act 511) Taxes (Please list)				
319.					-
319.					-
319.					
319.					
300.00	TOTAL TAXES		\$	536	554
T .	LICENSES AND PERMITS		İ		
320.00	TOTAL LICENSES AND PERMITS		\$	10	885
			1		
	FINES AND FORFEITS		1		
330.00			\$	46	783
			1	-10	705
	INTEREST, RENTS, AND ROYALTIES		ŀ		
341.00	Interest Earnings	\$ 1 916			
342.00	Rents and Royalties	2 236			
	TOTAL INTEREST, RENTS, AND ROYALTIES	2 2 2 0	\$	1	152
0.10.00	TOTAL TRIEREST, RENTS, AND ROTALITES		P	4	172
	INTERGOVERNMENTAL REVENUES		1		
351.00	Federal Capital and Operating Grants		-		
351.03		16	1		
	Urban Redevelopment and Assistance	\$	1		
351.09	All Other Federal Carital and Operating County				
351.99	All Other Federal Capital and Operating Grants				
352.00					
352.08					
352.99					
353.00					
354.00					
354.03		5 427	1		
354.09					
354.99		. 750			
355.00	State Shared Revenues and Entitlements				
355.01	Public Utility Realty Tax	5 453	1		
355.08	Alcoholic Beverage Taxes (Beverage Licenses)				_
355.99	All Other State Shared Revenues and Entitlements				
356.00			1		64,
357.00		3fi			
357.03			1		
357.99					
358.00	Local Government Units Shared Revenues and Entitlements				
359.00					
			6	4.0	~~^
350.00	TOTAL INTERGOVERNMENTAL REVENUES		13	11	630

01. GENERAL FUND (a governmental fund) (continued)

Acci	+ ()			(3011011110	,	1
No.	t Classification					Total
1101	Revenues and Other Finance	cing Sources-	Continued			
	CHARGES FOR SERVICES (Department	artmental Ch:	race on Fam			
361.	ool general government	ar chieffed i Chie	irges or Ear	nings)	Omit Cent	s Omit Cent
362.	00 Public Safety				\$ 1 538	_
_363.	00 Highways and Streets					
363.	20 Parking (Parking Meters,	Parking Per	mits, etc.)		87 629	_
303.	Jan All Other Charges for Hi	ghways and S	treets Serv	ices	0/ 629	-
364.	ou Sanitation					
364.		arges (where	not in ente	erprise fund)		-
364.	DO DOLLA MASCE COLLECTION 9	ng IIIsnosal	(Garhage of	c.) Charges		-
365.0		nitation Ser	vices			-i
367.0						_
378.0	00 Water System (where not a	ccounted for	in ontoneni	00 E	21 532	
379.0	sol orner chardes tob 266A1C6	S	in enterpri	se runa)		
360.0	DO TOTAL CHARGES FOR SERVI	CES				
						\$ 110 699
200	MISCELLANEOUS REVENUES					
383.0	OO Special Assessments (where	e not in Spe	cial Assessm	ent Funds) (I	ist purpose	7
				/ _	\$	-
387 0	O Contributions and Danati				1	-
389.0	O Contributions and Donation	ns from Priva	ate Sources			
380.0	O Other Miscellaneous Revenue TOTAL MISCELLANEOUS REVEN	ules & Expense	Reimburseme	ents	22 132	
	TOTAL MISSELEMMESOS REVEN	NUE 3				\$ 22 132
	OTHER FINANCING SOURCES					
391.0	O Proceeds of General Fixed	Asset Dispos	sitions		Te	
392.0	Ul Intertund Operating Transf	Arc			\$	*
393.0	Ul Proceeds of General Long	Term Debt			82 500	
394.0	Ul Proceeds of lax and Reveni	e Anticinati	on Notes (w	nere not		
305 0	- L Credited to a Fiability a	CCOUNT COO	Notes at end	d of Fund)		
390.0	of verging of brilling that take	nattures				1
3000	TOTAL REVENUES AND OTHER FI	NANCTHE COUR	CEC			\$ 82 500
	(Sum of Accounts 300	WANCING SOOK	CES OSS			
	(Sum of Accounts 300,					\$ 825 335
	TOTAL AVAILABLE (Unreserved	Fund Balanc	e nlus Total	Devenues and	d Othon	
	Financing Sources) (Sh	ould equal T	otal Expende	nevenues and	nded)	¢ === ===
		Personal	Other Oper-	Capital	Capital	\$ 775 791
l	VDENDITUDES AND SEVE	Services	ating Ex-	Construc-	Purchases	
	KPENDITURES AND OTHER	1	penditures	tion		
	FINANCING USES	.1019	.2059	.6069	.7079	
GF	NERAL GOVERNMENT	Omit Oraș				
400 L	egislative (Governing) Body	0mit Cents			Omit Cents	
	xecutive (Mayor or Manager)	\$ 12 901 1 613	\$ 21 538	\$ 1 743	\$	\$ 36 182
402 F	inancial Administration	2 604				1 613
403 T	ax Collection	17 753	1 205			2 604
404 L	aw (Solicitor, etc.)	2 725	1 200			18 958
405 C	lerk/Secretary	43 554				2 725
406 P	ersonnel Administration					43 554
	ata Processing					
	ngineer en. Gov't Buildings & Plant					
	TOTAL GENERAL GOVERNMENT	8 040	9 941			17 981
	TOTAL GUYERNIENI	\$ 89 190	\$ 32 684	\$ 1 743	\$	\$ 123 617

ACC	Classification		onal			Oper-		ital		ital		Tot	.al
	Funeralitumes and Other	Serv	ices			g Ex-		truc-	Purc	hases	l		
No.	Expenditures and Other					tures	ti						
	Financing Uses	.10-	19		20-	59	•60-	69	.70-	79			
	PUBLIC SAFETY	Omit	Conto			Conto	0-44	C+-	0-4	Camba			0
410			Cents			Cents		Cents		Cents	_		Cents
411		\$ 272		1		175	\$		\$		\$ 3	02	538
412		3	660	_	31	588					_	35	248
	Protective Inspection			_							_		
414				_	10	005						10	005
415				_	12	925					_	12	722
416				_							-		
417		-		-							_		-
	Public Scales			_									
419				_							_		
	TOTAL PUBLIC SAFETY	\$ 276	023	\$	7/	688	\$		\$		¢ 3	50	711
	TOTAL TODETO SALETT	\$ 270	025	φ	74	000	Φ		φ		ر ب	<i>5</i> 0	/
1	HEALTH AND WELFARE												
421	Health	\$		\$			\$		\$		\$	-	
	Government Unit Hospitals	Ψ		φ			P		Φ		4		
423	Other Hospitals			_							_		
424													
425				-									
123	TOTAL HEALTH AND WELFARE	\$		\$			\$		\$		\$		
	TOTAL HEALTH AND MELTAKE	Ψ		4	_		p		ф		Þ		
	PUBLIC WORKSSANITATION												
427		\$		\$	1	040	\$		¢		\$	1 /	240
428		φ		4	4	048	Đ		\$		Þ	4 (048
429				_							_		
1.23	TOTAL SANITATION	\$		\$	1	048	\$		\$		\$	A (048
-	TOTAL SARTIATION	Ψ		φ	4	048	Ф		Ψ		Ф	4 (148
	PUBLIC WORKSHIGHWAYS					1							
	Highway Maintenance:												
430	General Services	\$	280	\$		240	\$		\$		\$		520
431		Ψ	200	4		345	Ψ		Ψ		Ψ		345
432		1	497	_	7	083							580
433			431			065							065
434	Street Lighting			_	43	812						43 8	
435		3	421	_		634					-)55
436			667	_		451							118
437			628	_		948	2 3	51				41 9	
438			497			584	د ۲	<i>)</i>				06 (
439			456			509						_	965 *
	TOTAL HIGHWAYS, ROADS, ETC.	\$ 113		\$ 1	15		\$ 2 3	51	\$				1683
	A TITLE TITLE THE TITLE TO THE	+ 117	1-10	Ψ	1)	5/1	# Z J	<i>)</i>	4		Ψ ∠.	J 1 2	-00
	OTHER PUB. WORKS & ENTERPRISES					1							75
440	Airports	\$		\$			\$		\$		\$	_	В
441		*		Ψ			4		4		Ψ		
442	Electric System			_									
443													
444	Markets												
445		12	894	_	13	347	7 3	95			-	33 6	36
446			427	_		464	, ,	,,				7 8	
447	Transit System		141	-		707						/ (-
448	Water System			-								_	
449	Water Transport & Terminals			_							-		
	TOTAL OTHER PUBLIC WORKS	\$ 20	321	\$	13	811	\$ 7 3	95	\$		\$ 4	11 5	27
	TOTAL TOTAL TOTAL TOTAL	¥ 20	261	4	1)	011	4 / 2	,,	4		4	11 -	

cc Classification t o. Expenditures and Other	Personal Services	Other Op- erating Ex- penditures	Capital Construc- tion	Capital Purchases	Total
Financing Uses	.1019	.2059	.6069	.7079	
CULTURERECREATION	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
51 Administration	\$	\$	\$	\$	\$
52 Participant Recreation	22 716	17 307		1 223	41 246
53 -Spectator Recreation					00 564
54 Parks	12 909	5 432		2 223	20 564
55 Shade Trees					
56 Libraries					
57 Civil & Military Celebrations			L		
58 Senior Citizens' Centers					
59 Other CultureRecreation				7 116	A 61 010
TOTAL CULTURERECREATION	\$ 35 625	\$ 22 739	\$	\$ 3 446	\$ 61 810
CONSERVATION AND DEVELOPMENT					
61 Conserv. of Natural Resources	\$	\$	\$	\$	\$
63 Urban Redevelopment & Housing					
65 Econ. Development & Assist.					
66 Economic Opportunity					
68 Other Conserv. & Development					<u>+</u>
TOTAL CONSERV. & DEVELOPMENT	\$	\$	\$	\$	\$
DEBT SERVICE*					
171 Debt Principal*	\$	\$ 25 394	\$	\$	\$ 25 394
171 Tax Anticipation Note Princ.*	-1-				
172 Debt Interest*		3 096			3 096
172 Tax Anticipation Note Inter.*		3 571			3 571
475 Fiscal Agent's Fees					
TOTAL DEBT SERVICE	\$	\$ 32 061	\$	13	\$ 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		1			
486 Insurance Premiums					70
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.	4	8	-		8
492 Interfund Operating Transfers TOTAL OTHER FINANCING USES	\$	\$ 8	\$	\$	\$ 8
TOTAL OTHER FINANCING USES	Ψ	1	1		
TOTAL EXPENDITURES AND OTHER	d 574 605	e 711 707	\$ 11 489	\$ 3 446	\$ 860 927
FINANCING USES	\$ 534 605	\$ 311 387	1 11 409	14 7 7 TTO	14 000 12

Acc't No.	Classification			Tota	1
	ASSETS, DECEMBER 31	Omit Cents	On	nit C	ents
100 t		\$ 4 764			
120 t		7	l		
	Receivables		1		de la
140-44	Taxes Receivable	T T	l .		
145	Accounts Receivable				
121-25	Special Assessments Receivable				
136&39		- 7			
130	Due from Other Funds - Payroll Fund	100	l		
135	Due from Other Governments				
133	Advances to Other Funds				
150	Inventory of Materials and Supplies		ŀ		
	Other Assets				
†			\$	4	864
	LESS: LIABILITIES, DECEMBER 31			\	
200	Payables			\	
200.10		\$			
200.20	Accounts Payable				
200.30	Judgments Payable				
200.60	Contracts Payable		ļ		
201	Accrued Wages Payable		l		
210	Payroll Taxes and Other Payroll Withholdings Payable		l		
230	Due to Other Funds - Sewer Fund	90 000			
235	Due to Other Governments		1		
252	Deferred Revenues				
	Other Current Liabilities				
1 1	Total Liabilities		\$	90	000
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31		\$		
279 t	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less	Reserves)	\$	(85	136
	 TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Fin	ancing 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.

		(4	. opcolat ici				
Acc't Classification						Total	
ASSETS, JANUARY 1				Omit Cents	10	mit Ce	n+.
100 + Cash (Checking, Savings, &	Petty Cash	Accounts CD	e etc		١ ٠	mir ce	mes
120 † Investments	recej odsn	Accounts, op	/s, etc.)	\$ 7 004			
130 Due from Other Funds					-		
Other Assets				-			
† Total Assets							
LESS: LIABILITIES , JANUARY	1				\$	7 00	4_
200 Payables	-			16			
230 Due to Other Funds				\$			
Other Liabilities							
Total Liabilities					-		
271-78 LESS: FUND BALANCE RESERVE	C TANHADY 1				\$	- 0	_
270 + HINDESERVED ENIND DALANCE 14	NUADY 1 /AGG	oho Toon 13-	12722		\$		
279 † UNRESERVED FUND BALANCE, JA	NUART 1 (ASS	ets less Lia	Dilities les	s Keserves)	\$	7 004	4
DEVENUES AND OTHER ETHANOTAL	0 0000000						
REVENUES AND OTHER FINANCIN 341 Interest Earnings	G SOURCES				1		
				\$ 1 329			
355.05 Liquid Fuels Tax & Fuel Us	e lax trom S	tate Motor L	icense Fund	55 065			
355.14 Turn Back of Roads Mainten	ance Payment	from State			1		
363.50 Charges for Contracted Hig	hway and Str	eet Work					
Other Revenues							
392 Other Financing SourcesI	nterfund Ope	rating Trans	fers	8	ì		
TOTAL REVENUES AND OTHER	FINANCING SO	URCES			\$	56 402	2
TOTAL AVAILABLE (Reserved as	nd Unreserve	Fund Balan	ces plus Tot	al Revenues		70 102	_
and Other Financing Source:	s) (Should e	qual Total E	xpended and	Unexpended)	\$	63 406	б
EXPENDITURES AND OTHER	Personal	Other Oper-	Capital	Capital	<u> </u>	02 100	_
FINANCING USES	Services	ating Ex-		Purchases)		
PUBLIC WORKS		penditures			1		
HIGHWAYS, ROADS, AND STREETS	.1019	.2059		.7079			
Highway Maintenance	Omit Cents	Omit Cents					
430 General Services	\$	\$	\$	\$	\$		
431 Cleaning of Streets & Gutters	5 037			*	-	5 037	7
432 Snow and Ice Removal	6 980					6 980	
433 Traffic Signals, Signs, etc.	0 200				-	0 900	
434 Street Lighting							
435 Sidewalks and Crosswalks	615				_	615	
436 Storm Sewers and Drains	015				-	615)
437 Repairs of Tools & Machinery				11 013	_	11 017	
438 Highways and Bridges	4 095			11 013		11 013	
439 Hwy. Construction & Rebuilding	4 022	27 161				4 095	
492 Interfund Operating Transfers	The second second	27 101				27 161	_
TOTAL EXPENDITURES	\$ 16 727	\$ 27 161	¢	¢ 11 017	ď.	F4 001	_
ASSETS, December 31	¥ 10 727	\$ 27 101	P	\$ 11 013	\$	54 901	_
100 † Cash (Checking, Savings, &	Dotty Cach /	ccounts CD		£ 0.505			
120 † Investments	recty cash F	ccounts, CDS	, etc.)	\$ 8 505			
130 Due from Other Funds							
Other Assets							
† Total Assets	21				\$	8 505	
LESS: LIABILITIES, DECEMBER Payables	31						
				\$			
Due to Other Funds							
Other Liabilities							
Total Liabilities					\$	- 0 -	
271-78 LESS: FUND BALANCE RESERVES	, DECEMBER 3	1			\$	Ī	
279 T UNRESERVED FUND BALANCE, DEC	. 31 (Assets	less Liabil	ities less R	Reserves)	\$	8 505	
ITUTAL EXPENDED AND UNEXPENDE	D (lotal Exp	enditures an	d Other Fina	ncina Uses			
plus Reserved and Unreserve	d Fund Balan	ces) (Should	lequal Total	Available)		63 406	

No alt	Classification					Total	-1
No.	Classification					Tota	d I
NO.							-
	ASSETS, JANUARY 1				Omit Cents	Omit Co	ents
100 t		Petty Cash	Accounts - CD:	s. etc.)	\$	0	
	Investments	1 cccy cuch h	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	*		
130	Due from Other Funds						-
135	Due from Other Governments						
145	Accounts Receivable						_
	Other Assets						det.
	Total Assets					\$	
	LESS: LIABILITIES , JANUARY	1					
200	Payables				\$		
230	Due to Other Funds						
	Other Liabilities		~				
	Total Liabilities					\$	
271-78	LESS: FUND BALANCE RESERVES	S, JANUARY 1				\$	
	UNRESERVED FUND BALANCE, JAI		ets less Lial	oilities less	Reserves)	\$	
			==				
	REVENUES AND OTHER FINANCING	SOURCES					
	Interest, Rents, and Royali						
341	Interest Earnings				\$		
	Intergovernmental Revenues				7		
352.07		naring Entit	ement				
	Other Revenues						
	Other Financing Sources						
392	Interfund Operating Trans	fers					
	3						
	TOTAL REVENUES AND OTHER	FINANCING SO	DURCES			\$	
	TOTAL AVAILABLE (Unreserved	Fund Balance	e plus Total	Revenues and	1 Other	Ì	
	Financing Sources) (Should						
			Other Oper-		Capital		
		Services	ating Ex-	Construc-	Purchases		
- 1	EXPENDITURES AND OTHER		penditures		1	1	
	FINANCING USES	.1019	.2059		.7079		
		Omit Cents	Omit Cents	Omit Cents			
400-09	General Government	\$	\$	\$	\$		
	Public Safety						
410	Police						
411	Fire						
412-18							
419	Corrections						
	Health and Welfare						
421	Health						
422&23							
424&25							
427	Public Works						
427	SanitationSolid Waste						
428	Weed Control						
429	Wastewater						
	Public Works						
430-39							

Acc't	Classification	Personal	Other Oper-	Capital	Capital	Total
No.))	Services	ating Ex-	Construc-	Purchases	
	Expenditures and Other		penditures	tion	ľ	
	Financing UsesContinued	.1019	.2059	.6069	.7079	
	Public Works	Omit Cents	Omit Cents		Omit Cents	Omit Cent
440-49	Other Public Works and			0	0	OIII C CCITO
	and Enterprises (List)		ŀ			
		\$	\$	\$	\$	\$
*		*	4	4	Ψ	Đ
	CultureRecreation					Li.
451-54	Parks and Recreation					
455	Shade Trees					
456	Libraries					
457-59	Other CultureRecreation					
460-69						
	Debt Service					
471	Debt Principal					
471.70	Tax and Revenue Anticipati	on Note Prin	ncinal			
472	Debt Interest	on mode in in	тетрит			
472.70		on Note Inte	roct			
475	Fiscal Agent's Fees	on Noce Ince	1636			
480-89		(Dloaco lict				
100-03	miscerraneous Expendicules	Trease 113				
490-99	Other Financing Uses					
130 33	ounce manering oscs					
1	TOTAL EXPENDITURES AND					
1		\$	\$	\$	\$	÷
	OTHER THANGING 03E3	Ψ	Φ	D	4	\$
1	ASSETS, DECEMBER 31					
100 +	Cash (Checking, Savings, &	Detty Cash A	ccounts Che	atc \	\$	
120 †	Investments	recty cash A	ccounts, cps	, e.c.,	<u> </u>	
130	Due from Other Funds					
135	Due from Other Governments					
145	Accounts Receivable					
143	Other Assets					
+	Total Assets					*
		21				\$
	LESS: LIABILITIES , DECEMBER	21				
200	Payables				\$	
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$
	LESS: FUND BALANCE RESERVES					\$
279 †	UNRESERVED FUND BALANCE, DEC	. 31 (Assets	less Liabil	ities less R	eserves	\$
J.	TOTAL EXPENDED AND UNEXPENDED		enditures pl	us Unreserve	d Fund	
	Balance) (Should equal Tota					\$

	•		
			-
			-
			<u>i.</u>
			.5
			-
			-

NOTICE

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.

	750 000 01 2021/2 121002 101000 1301011	menour runa.	2,	Solitoratio 71 1
Acc't	Classification		02.	03.
No.			Street	Fire
,,,,,			Lighting	Protection
			Tax Fund*	Tax Fund*
			10x 1 and	Tax Tulid
	ASSETS, JANUARY 1		Omit Cents	Omit Cents
100 †		. etc.)	\$	\$
120 †		,	-	
130	Due from Other Funds			
135	Due from Other Governments			, ,
140	Taxes Receivable			
	Other 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, JANUAR	RY 1	\$	\$
	UNRESERVED FUND BALANCE (Assets less Liabilities less			\$
			<u> </u>	·
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate <		
301	TaxesReal Property		\$	\$
305	Occupation Taxes		*	•
	(levied under municipal code)			
341	Interest Earnings			
351-53				
354-56	State			
357-59	Local Government Units			
	Other Revenues		·.	
392	Other Financing SourcesInterfund Operating Transfe	ers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total I	Revenues		
	and Other Financing Sources) (Should equal Total Exp			Ĭ
	Unexpended)		\$	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of p	oroject)		P ^a
400-09	General Government		\$	\$
410	Public SafetyPolice			
411	Fire			
412-18	Other Public Safety			
419	Corrections			
421	Health and WelfareHealth			
422&23	Hospitals		•	
424&25	Other Health and Welfare			
427	Public WorksSanitationSolid Waste (Garbage, Refu	ise, etc.)		
428	Weed Control	,		
429	Wastewater (Sewerage)			
430-39	Public WorksHighways, Roads, and Streets			
	the state of the s			

^{*}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	Classification	02.	03.
No.		Street	Fire
		Lighting	Protection
	Expenditures and Other Financing UsesContinued	Tax Fund*	Tax Fund*
440-49	Public WorksOther Public Works & Enterprises(Please list)	Omit Cents	Omit Cent
	d 2000 pri 1000 1100	S.	Contro Cerro
*_		14.	4
AE1 EA			
451-54	CultureRecreationParks and Recreation		
455	Shade Trees		
456	Libraries		
457-59	Other CultureRecreation		
460-69			
471	Debt ServiceDebt Principal		
471.70	Tax and Revenue Anticipation Note Principal		
472	Debt Interest		
472.70	Tax and Revenue Anticipation Note Interest	5.00	
475	Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures(Please List)		
400 00			
490-99	Other Financing Uses		
	TOTAL CVDCNDITUDES AND STUDY FRANCISCO		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
1	ASSETS, DECEMBER 31		
100 †	Cash (Chocking Savings & Botty Cash Assaults Co.		4
120 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments	\$	\$
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
140	Other Assets		
	Total Assets		
	LESS: LIABILITIES, DECEMBER 31	\$	\$
200	Payables		
230	Due to Other Funds	\$	\$
235			
.00	Due to Other Governments		
	Other Liabilities		
772	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31		\$
79 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
1	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	Total All Special Revenue
		Fund	Funds
		1	Tunus
	ASSETS, JANUARY 1	Omit Cents	Omit Cepts
100 f		\$	\$
120 †	Investments	1	
130	Due from Other Funds		
135	Due from Other Governments		7
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 t	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves	\$	\$
	DENEMIES AND OTHER ETHANOTHS COURSES		
201	REVENUES AND OTHER FINANCING SOURCES		
301	TaxesReal Property	\$	\$
305	Occupation Taxes		
242	(levied under municipal code)		
341	Interest Earnings		
351-53	Intergovernmental RevenuesFederal		
354-56	State		
357-59	Local Government Units		
202	Other Revenues		
392	Other Financing SourcesInterfund 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 SafetyPolice		
411	Fire		
412-18	Other Public Safety		·
419	Corrections		â
421	Health and WelfareHealth		_
422&23	Hospitals		
424&25	Other Health and Welfare		
427	Public WorksSanitationSolid Waste (Garbage, Refuse, etc.)		
428	Weed Control		
429	Wastewater (Sewerage)		
430-39	Public WorksHighways, Roads, and Streets		

			•
13	Classification	0	Total All
No.	(Please list type of special revenue fund)		Special
			Revenue
	Expenditures and Other Financing UsesContinued	Fund	Funds
40-49	Public WorksOther Public Works & Enterprises(Please list)	Omit Cents	Omit Cent
		\$	\$
151-54	CultureRecreationParks and Recreation		
455	Shade Trees		
456	Libraries		
457-59	Other CultureRecreation		
460-69			
471	Debt ServiceDebt 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		
180-89	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.)	\$	\$
	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	Classification		1	1
No.	(Please list type of capital project fund)		_	
	· ·			
			Fund	Fund
			73	
	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		1	
200	Payables		\$	\$
230&35				
235	Due to Other Governments			
-	Other Liabilities			
	Total Liabilities		\$	\$
273	LESS. FUND RALANCE RESERVED FOR ENCUMBRANCES, JANUAR'	Y 1	\$	\$
279 t	UNRESERVED FUND BALANCE (Assets less Liabilities less	Reserves)	\$	\$
-7.5	OTHER TOTAL TOTAL			
- 1	REVENUES AND OTHER FINANCING SOURCES	Tax Rate <		
301	TaxesReal Property		\$	\$
305	Occupation Taxes			
-	(levied under municipal code)			
341	Interest Earnings			
351-53				
354-56	State			
357-59	Local Government Unit			
007 03	Other Revenues (list)			
-	Other Revenues (list)			
392	Other Financing SourcesInterfund Operating Transfe	rs		
393	Proceeds of General LongT	erm Debt		
000				
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$	\$
	TOTAL REVENUES AND OTHER TENENDERS CONTROL			
1	TOTAL AVAILABLE (Unreserved Fund Balance plus Total R	evenues		
	and Other Financing Sources) (Should equal Total Ava	ilable)	\$	\$
	and other financing obaroto, (oncara equal foods its		•	
	EXPENDITURES AND OTHER FINANCING USES (list type of p	roject)		
400-09			\$	\$
410	Public SafetyPolice		T	
411	Fire			
412-18	Other Public Safety			
419	Corrections			
421	Health and WelfareHealth			1
422&23	Hospitals			
424&25				
	Public WorksSanitationSolid Waste (Garbage, Refu	se etc 1		
427	Weed Control	30, 000.		
428	Wastewater (Sewerage)		h	
429				
430-39	Public WorksHighways, Roads, and Streets			L

	assification	1.	1.
No. (F	Please list type of capital project fund)	_	_
F	xpenditures and Other Financing UsesContinued	Fund	
440-49 Pt	ublic WorksOther Public Works & Enterprises(Please list)	Fund Omit Cents	Funds Omit Cent
	Horkeouter labite works & Filter bi 1262 (blease 1121)	Ollite Cents	omit cent
		12	\$
		-	
• .		 	
451-54 Cu	lltureRecreationParks and Recreation		
455	Shade Trees		
456	Libraries		
457-59	Other CultureRecreation		
460-69 Co	onservation and Development		
471 De 471.70	ebt ServiceDebt Principal		
472	Tax and Revenue Anticipation Note PrincipalDebt Interest		
472.70			
475	Tax and Revenue Anticipation Note InterestFiscal Agent's Fees		
	scellaneous Expenditures(Please list)		
	Socritations Expeller tares (Freese 1150)	-	
490-99 Ot	her Financing Uses		
	OTAL EXPENDITURES AND OTHER FINANCING USES	 \$	\$
466	FTC DESCRIPED AS		
100 † Ca	ETS, DECEMBER 31		
	sh (Checking, Savings, & Petty Cash Accounts, CDs, etc.) vestments	\$	\$
	e from Other Funds		
	e from Other Governments		
	xes Receivable		
	her Assets		
	otal Assets	•	•
	S: LIABILITIES, DECEMBER 31	\$	\$
200 Pa	yables	\$	\$
230 Du	e to Other Funds	Ψ	φ
235 Du	e to Other Governments		
	her Liabilities		
	otal Liabilities	\$	\$
273 LES	S: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 † UNR	ESERVED FUND BALANCE (Assets less Liabilities less Reserves)		\$
[101	AL EXPENDED AND UNEXPENDED (Total Expenditures and Other		
F1	nancing Uses plus Unreserved Fund Balance) (Should equal		
III 7	tal Available)	\$	\$

No.	Classification		30. Capital Reserve Fund	Total All Capital Projects Funds
	ACCUTC JANUADY 1		Omit Cents	Omit Cents
00 +	ASSETS, JANUARY 1 Cash (Checking, Savings, & Petty Cash Accounts, CDs,	etc.)	\$	\$
00 †	Investments	/		
20 † 30	Due from Other Funds			
35	Due from Other Governments			
	Taxes Receivable			
40	Other Assets			
+	Total Assets		\$	\$
00	LESS: LIABILITIES, JANUARY 1		\$	\$
00	Payables		-	
30	Due to Other Funds			
35	Due to Other Governments			
	Other Liabilities		\$	\$
	Total Liabilities	V 1	\$	\$
73	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUAR	Pocorves	¢	\$
79 †	UNRESERVED FUND BALANCE (Assets less Liabilities less	Kezel Acz)	4	4
	REVENUES AND OTHER FINANCING SOURCES	Tax Rate <	_	
801	TaxesReal Property		\$	\$
05	Occupation Taxes	- 1		
005	(levied under municipal code)			
0.4.1	Interest Earnings			
341 351-53				
354-56	State			
357-59	Other Revenues (list)			
	Other Revenues (list)			
200	Other Financing SourcesInterfund Operating Transfe	rs		
392	Proceeds of General Long1	erm Debt		
393	==F1 Occess of deficial cong==1	CTIII DOD		
	TOTAL DEVENUES AND OTHER FINANCING SOURCES		\$	\$
	TOTAL REVENUES AND OTHER FINANCING SOURCES	evenues	1	1
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total F and Other Financing Sources) (Should equal Total Exp	ended and	i	
	and other financing sources) (should equal local Exp	Cilaca alla	\$	\$
	Unexpended)		Ψ	1
	THE THE SAME OTHER STRANGING MCSC /list type of a	roject		i
	EXPENDITURES AND OTHER FINANCING USES (list type of p	or offect)	\$	\$
400-09	General Government		14	+
410	Public SafetyPolice			
411	Fire			
412-18	Other Public Safety		-	1
419	Corrections		-	1
421	Health and WelfareHealth			+
422&23				-
424&25	Other Health and Welfare			
427	Public WorksSanitationSolid Waste (Garbage, Ref	use, etc.)		-
428	Weed Control			
429	Wastewater (Sewerage)			
430-39	Public WorksHighways, Roads, and Streets			

Acc't No.	Classification Expenditures and Other Financing UsesContinued	30. Capital Reserve Fund	Total All Capital Projects Funds
440-49	Public WorksOther Public Works & Enterprises(Please list)	Omit Cents	Omit Cents
4		\$	\$
451-54	Culture Description Banks and Bassett		
455	CultureRecreationParks and RecreationShade Trees		
456			
457-59	Libraries		
460-69	Other CultureRecreation		
471	Debt ServiceDebt 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	ii	
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	7	*
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	\$	\$
	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other	Ψ	Ψ
	Financing Uses plus Unreserved Fund Balance) (Should equal		
	Total Available	1 ¢	¢
	Total Available)	\$	\$

	Classification		20).	2:	l.
No.	(Please list type of debt service fund)		Fun	d	Fui	nd
			1 011	<u> </u>	1 41	14
	ASSETS, JANUARY 1		Omit	Cents	Omit	Cents
100 †		•)	\$		\$	
120 †	Investments					· =
	Other Current Assets					
			\$		\$	
	LESS: LIABILITIES , JANUARY 1		\$		\$	
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1		\$		\$	
279 †	UNRESERVED FUND BALANCE, JANUARY 1		\$		\$	
	THE STATE OF THE S					
001		Rate <			A	
301	TaxesReal Property Taxes		\$		\$	
305	Occupation Taxes					
0.41	(levied under municipal code)					
341	Interest Earnings					
351-53	Intergovernmental RevenueFederal					
354-56	State					
357-59	Local Government Units					
	Other Revenues (list)					
	Other Revenues (list)					
	Other Revenues (list)					
200	Other Revenues (list)					
392	Other Financing SourcesInterfund Operating Transfers					
	TOTAL DEVENUES AND OTHER CINANCING COURSE				•	
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$		\$	
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances pl Total Revenues and Other Financing Sources) (Should equa					
		1	4		\$	
	Total Expended and Unexpended)		\$		4	
	EXPENDITURES AND OTHER FINANCING USES				ł	
471 00	Debt ServiceDebt Principal		\$		\$	
471.70			\$		Ψ	
472.00					-	
472.70			-	,		
475.00						
773.00	Other Expenditures (list)					
	Other Expenditures (11st)					
	Other Expenditures (list)		_			
	Other Expenditures (list)					
492.00						
432.00	TOTAL EXPENDITURES AND OTHER FINANCING USES		\$		\$	
	TOTAL EXPENDITORES AND OTHER FINANCING USES		Ψ		Ι Ψ	
	ASSETS, DECEMBER 31				ł	=
100 t	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc	1	\$		\$	
120 t			4		*	
120 1	Other Current Assets					
+	Total Assets		\$		\$	
	LESS: LIABILITIES, DECEMBER 31		\$		\$	
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 3	1	\$		\$	
		1	\$		\$	
219 T	UNRESERVED FUND BALANCE, DECEMBER 31	0.0	Φ		4	
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Oth		161			
	Financing Uses plus Reserved and Unreserved Fund Balance	:5]	4		\$	
	(Should equal Total Available)		\$		P	

		3					
	Classification (Please list type of debt service fund)			2. king nd		tal A bt Se Funds	rv.
	ASSETS, JANUARY 1		~	Conto	_ ا	C-	_+_
100 t	ASSETS, UANUARY I			Cents		it Ce	
120 t	7	etc.)	\$ -	0 –	\$	- 0	_
120 1	Other Current Assets						
· +							
			\$		\$		
271	LESS: LIABILITIES , JANUARY 1		\$		\$		
271	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUAR	Y 1	\$		\$		
279 †	UNRESERVED FUND BALANCE, JANUARY 1		\$		\$		
	DEVENUES AND OTHER PANAMOTAG COURSES						
201		Tax Rate <					
301	TaxesReal Property Taxes		\$		\$		
305	Occupation Taxes						
	(levied under municipal code)						
341	Interest Earnings						
351-53							
354-56	State						
357-59	Local Government Units						
	Other Revenues (list) - General Obligation Note		150	000	1	50 00	0
	Other Revenues (list)						
	Other Revenues (list)						
	Other Revenues (list)						
392	Other Financing SourcesInterfund Operating Transfer	`s					
	g and a second						
	TOTAL REVENUES AND OTHER FINANCING SOURCES	1	\$ 150	000	\$ 1	50 00	Ω
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances	nlus	\$ 150	-	-	20 00	<u> </u>
1	Total Revenues and Other Financing Sources) (Should e						
1	Total Expended and Unexpended)	.quu i	\$ 150	000	¢ 1	50 00	0
	Total Expended and onexpended)		# 150	000	4	20 00	<u> </u>
	EXPENDITURES AND OTHER FINANCING USES						
471 00	Debt ServiceDebt Principal		\$		\$		
471.70	Tax & Revenue Anticipation Note Princip	-	Þ		P		_
472.00)d I					_
472.70	Debt Interest						
		it					
475.00							
	Other Expenditures (list)						
	Other Expenditures (list)						
	Other Expenditures (list)						
100 05	Other Expenditures (list)						
492.00				500		82 50	
	TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 82	500	\$	82 50	0
	ASSETS, DECEMBER 31						
	Cash (Checking, Savings, & Petty Cash Accounts, CDs,	etc.)	\$ 67	500	\$	67 50	0
120 t	Investments						
	Other Current Assets						
	Total Assets		\$		\$		
	LESS: LIABILITIES, DECEMBER 31		\$		\$		
	LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBE	R 31	\$		\$		
279 t	UNRESERVED FUND BALANCE, DECEMBER 31	-		500		67 50	0
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and	Other	-		_		_
	Financing Uses plus Reserved and Unreserved Fund Bala						
1	(Should equal Total Available)		\$ 150	000	\$ 1	50 000	n
	Tollouta canal total Mallable		∪ر، پ	550	Ψ '	20 001	

Acc't			
ACC	Classification		
f /	Classification	13.	14.
No.	(To be used when a special assessment is levied. If a special	Street	Fire
1	tax is levied, account and report in a special revenue fund)	Lighting	Protection
	ASSETS, JANUARY 1	Omit Cents	
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	Contro Contro	Onite Ceres
120 t	Investments	3	3
121-25	Special Assessments Receivable		
	Other Assets		
100	LESS: LIABILITIES, JANUARY 1		4
200	Current Payables		
	Due to Other Funds and Other Governments		
241842	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and LongTerm Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	¢	ē.
279 t	LINDECEDIED FUND DALAMOE ACCEPTED TO LINDERMACES, UNION I	3	\$
2/9	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
1			
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental RevenuesFederal	Ψ	Φ
354-56			
	State		
357-59	Local Government Unit		
383	Special Assessments (specify)		7.7.
392	Other Financing SourcesInterfund Operating Transfers		
393	Proceeds of General LongTerm Debt*		
033	TOTAL DEVENUES AND OTHER FINANCIAL COURSE.		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
1	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues		
	and Other Financing Sources)	\$	\$
		•	-
1 1	EVECNOTTUDES AND STUED EXMANSION WORK	l l	
1	EXPENDITURES AND DIMER FINANCING HOLD		
400	EXPENDITURES AND OTHER FINANCING USES		
409	General GovernmentGeneral Government Buildings and Plant	\$	\$
409 411&12	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire	\$	\$
409 411&12 427	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire	\$	\$
409 411&12	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and Disposal	\$	\$
409 411&12 427 429	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and Disposal	\$	\$
409 411&12 427 429 430-39	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)	\$	\$
409 411&12 427 429 430-39 446	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood Control	\$	\$
409 411&12 427 429 430-39 446 448	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System	\$	\$
409 411&12 427 429 430-39 446 448 471	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System	\$	\$
409 411&12 427 429 430-39 446 448 471	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt Principal	\$	\$
409 411&12 427 429 430-39 446 448 471 472	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest		\$
409 411&12 427 429 430-39 446 448 471	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers		
409 411&12 427 429 430-39 446 448 471 472	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest	\$	\$
409 411&12 427 429 430-39 446 448 471 472	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers		
409 411&12 427 429 430-39 446 448 471 472 492	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES		
409 411&12 427 429 430-39 446 448 471 472 492	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs. etc.)		
409 411&12 427 429 430-39 446 448 471 472 492 100 † 120 †	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 120 †	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 120 † 121-25	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 120 † 121-25	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 120 † 121-25 200 230&35 241&42	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252 255&61	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues Bonds and Notes Payable (Current and LongTerm Liabilities)	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252 255&61 273	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues Bonds and Notes Payable (Current and LongTerm Liabilities) LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$ -
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252 255&61 273 279 †	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues Bonds and Notes Payable (Current and LongTerm Liabilities) LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252 255&61 273 279 †	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues Bonds and Notes Payable (Current and LongTerm Liabilities) LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$ -
409 411&12 427 429 430-39 446 448 471 472 492 100 † 121-25 200 230&35 241&42 252 255&61 273 279 †	General GovernmentGeneral Government Buildings and Plant Public SafetyPolice and Fire Public WorksSanitationSolid Waste Collection and DisposalSanitationWastewater Collection and DisposalHighways (Incl. Bridges, Lighting, & Drainage)Storm Water Management and Flood ControlWater System Debt ServiceDebt PrincipalDebt Interest Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Special Assessments Receivable Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues Bonds and Notes Payable (Current and LongTerm Liabilities) LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other	\$	\$ -

Acc't No.	Classification (Please list type of special assessment fund)	1	Total All Spec. Assmt
		Fund	Funds
100	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 t	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
	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 LongTerm Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 t	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	CHARLES FORD BALANCE (MODERS FESS ETABLIFICIES FESS RESELVES)	Ψ	P
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	•	¢
	Interest Earnings Intergovernmental RevenuesFederal	\$	\$
354-56	State		
357-59			
383	Local Government Units		
392	Special Assessments (specify)		
392	Other Financing SourcesInterfund Operating Transfers		
393	Proceeds of General LongTerm 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 GovernmentGeneral Government Buildings and Plant	\$	\$
411&12	Public SafetyPolice and Fire	4	<u> </u>
427	Public WorksSanitationSolid Waste Collection and Disposal		
429	SanitationWastewater Collection and Disposal		
430-39	Highways (Incl. Bridges, Lighting, & Drainage)		
446	Storm Water Management and Flood Control		
448	Water System		
471	Debt ServiceDebt Principal		
472	Debt Interest		
492	Other Financing UsesInterfund Operating Transfers		
124	TOTAL EVDENDITUDES AND OTHER ETHANOLING HERE	6	6
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS DECEMBED 21		
100 +	ASSETS, DECEMBER 31	*	*
100 † 120 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
	Investments Special Associated Receivable		
171-72	Special Assessments Receivable		
	Other Assets		
200	LESS: LIABILITIES, DECEMBER 31		100
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 LongTerm 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		
i	Financing Uses plus Unreserved Fund Balance)	\$	\$
*If on	Cash Basis	1.7	7

Acc't No.	Classification		Total
110.			
	CURRENT ASSETS, ETC., JANUARY 1	Omit Cents	Omit Cents
100 †		\$	
120 †			
	Receivables		1
145	Accounts Receivable		
121-25			
136&39			_
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		i
162	Buildings		i
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†			\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20			
200.30			
200.60	Contracts Payable		
201	Accrued Wages Payable		
	Payroll Taxes and Other Payroll Withholdings Payable		
210 230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
252	Other Current Liabilities		
0.01	LONGTERM LIABILITIES, JANUARY 1		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	LeasePurchase Agreements		
268	Installment Purchase Contracts		
269	Other LongTerm Liabilities		<u></u>
	Total Liabilities, January 1		\$
	LESS: CONTRIBUTIONS, JANUARY 1		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JA	NUARY 1	\$.
289 †	UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabiliti	es less	
	Contributions less Reserves)		\$

No.			tal
REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit	Cent
341.00 Interest, Rents, and RoyaltiesInterest Earnings	1\$	0	QCII 0
342.00Rents and Royalties	4		
351-53 Intergovernmental RevenueFederal	(0)		
354-56State			
357-59Local Government Units			
78.00 Charges for ServicesCharges for Water System Services			
383.00 Special Assessments (specify)			
Other Revenues (list)			
Other Revenues (list)			
390.00 Other Financing Sources			
91.00 Proceeds of General Fixed Asset Dispositions			
92.00 Interfund Operating Transfers			
93.00 Proceeds of General LongTerm Debt			
Refunds of Prior Year Expenditures (not otherwise credited)			
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$	
TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Reven Financing Sources) (Should equal Total Expended and Unexpende	ues and Other d)	\$	
EXPENSES AND OTHER FINANCING USES			
Public Works and Public EnterprisesWater System			
48.10 Personal Services	1\$		
48.20 Other Operating Expenses	19		
48.60 Capital Construction (where not debited to an Asset account)	*		
48.70 Capital Purchases (where not debited to an Asset account)*	 		
48.80 Depreciation Expense (where fund is on an accrual basis)*			
48.00 Total Public WorksWater System		\$	
Debt Service		Ψ	
71.00 Debt Principal (where paid directly from Water Fund)	1\$		
72.00 Debt Interest (where paid directly from Water Fund)	1		
75.00 Fiscal Agent's Fees			
70.00 Total Debt Service		\$	
Miscellaneous Expenses		Ψ	
81.00 Intergovernmental Expenses			
82.00 Judgments and Losses			
83.00 Retirement Pay and Pension Fund Contributions			
84.00 Workers Compensation Contributions			
85.00 Unemployment Compensation Contributions			
86.00 Other Insurance Premiums			
87.00 Other Employee Benefits			
80.00 Total Miscellaneous Expenses		\$	
Other Expenses (list)		\$	
Other Expenses (list)		\$	
Other Financing Uses			
91.00 Refunds of Prior Year Revenues (not otherwise debited)	\$		
92.00 Interfund Operating Transfers			
90.00 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 Cent
100 t	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	Omit Cent
120 †		- P	
120 1	Receivables		~
145	Accounts Receivable		
			14
121-25 136&39	Accrued Interest Receivable		-
130439	Due from Other Funds		
135	Due from Other Governments		1
	Advances to Other Funds		
133	Advances to Other runus		ľ
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
	Other Current Assets		
161	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		
	Vouchers Payable	\$	
200.20			
200.30			
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		
	LONGTERM LIABILITIES, DECEMBER 31		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	LeasePurchase Agreements		
268	Installment Purchase Contracts		
269	Other LongTerm Liabilities		
	Total Liabilities, December 31		\$
	LESS: CONTRIBUTIONS, DECEMBER 31		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DE		\$
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabili		
	Contributions less Reserves)		\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Finance	cing Uses plus	
	Unreserved Retained Earnings) (Should equal Total Availal	ole)	\$

Acc't Classification		Total
	Omit Cents	Omit Cent
CURRENT ASSETS, ETC., JANUARY 1 100 † Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 30 979	OMIC CETT
20 † Investments	88 000	
Receivables	88 000	×
45 Accounts Receivable		
21-25 Special Assessments Receivable		
36&39 Accrued Interest Receivable		
30 Due from Other Funds	53 511	
35 Due from Other Governments	75 711	
33 Advances to Other Funds		
50 Inventory of Materials and Supplies		
55 Prepaid Expenses Other Current Assets		
FIXED ASSETS, JANUARY 1		
61 Land		
62 Buildings		
63 Improvements other than Buildings		
64 Machinery and Equipment	_	
65 Construction in Progress		£ 170 100
† Total Assets, January 1		\$ 172 490
LESS: LIABILITIES, JANUARY 1		l,
00 Payables	16	0
00.10 Vouchers Payable	\$	
00.20 Accounts Payable		
00.30 Judgments Payable		
00.60 Contracts Payable		
01 Accrued Wages Payable		
10 Payroll Taxes and Other Payroll Withholdings Payable		
30 Due to Other Funds		
35 Due to Other Governments		
252 Deferred Revenues		
Other Current Liabilities		
LONGTERM LIABILITIES, JANUARY 1		
261 Bonds and Notes Payable		
266 Advances from Other Funds		
267 LeasePurchase Agreements		
168 Installment Purchase Contracts		
69 Other LongTerm Liabilities		
Total Liabilities, January 1		\$ -0-
81-84 LESS: CONTRIBUTIONS, JANUARY 1		\$
P87 FSS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS. J	ANUARY 1	\$
289 UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilit	ies less	
Contributions less Reserves)		\$ 172 490

+4			To	tal
	Classification		101	Lai
No.				
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit	Cents
341.00	Interest, Rents, and RoyaltiesInterest Earnings	\$ 10 075	-	
342.00	Rents and Royalties	T		
351-53	Intergovernmental RevenueFederal			*
354-56	State	14 749		*
357-59	Local Government Unit			
364.10	Charges for ServicesCharges for Sanitation-Sewerage Chareges	311 098		- F
383.00	Special Assessments (specify)			
303.00	Other Revenues (list)			
	Other Revenues (list)			
390.00		77		
391.00			I	
202 00	Interfund Operating Transfers		İ	
393.00				
395.00				
333.00	Kerunas or frior feat Enjoyees			
9	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 335	922
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenu	es and Other		
	Financing Sources) (Should equal Total Expended and Unexpended)	\$ 508	3 412
1,4	Tillahering Sources/ (Shourt aqual Foods and and	,		
	EXPENSES AND OTHER FINANCING USES			
	Public Works and Public Enterprises Wastewater Collection and	Disposal		
429.10		\$ 95 964		
429.20		61 531	İ	
429.60		58 757	1	
429.70		15 603		
429.80				
429.00		sposal	\$ 23	1 855
423.00	Debt Service			
471.00		\$		
472.00				
475.00		2 406		
470.00			\$	2 406
470.00	Miscellaneous Expenses			
481.00		\$		
482.00				
483.00				
484.00	Workers Compensation Contributions			
485.00				
486.00				
487.00				
480.00			1.4	- 0 -
100.00	Other Expenses (list) - Authority Rental		\$ 5	6 000
	Other Expenses (list)		\$	
	Other Financing Uses			
491.00		\$		
492.00	Weighter of the feet			
490.00			\$	- 0 -
430.00	Total Other Financing Osco			
	TOTAL EXPENSES AND OTHER FINANCING USES		\$ 29	0 261
	TIVINE ENLENGED IND VINER LERBRICENS COLD			

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

Acc't No.	Classification	*	Total
NO.		0-11 0-11	0-1-0
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cent:
00 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 100 151	
20 †	Investments	28 000	
	Receivables		
145	Accounts Receivable		
	Special Assessments Receivable		
36&39	Accrued Interest Receivable		
L30	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		j
L65	Construction in Progress		
	Total Assets, December 31	_	\$ 218 151
	LESS: LIABILITIES, DECEMBER 31		7 2 10 131
200	Payables		
	Vouchers Payable	\$	
200.20	Accounts Payable	T	
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		
LJL	Other Current Liabilities	+	
	LONGTERM LIABILITIES, DECEMBER 31		
261	Bonds and Notes Payable		
266	Advances from Other Funds		
	LeasePurchase Agreements		
267 268	Installment Purchase Contracts		
	Other LongTerm Liabilities		
269			\$ -0-
201 04	Total Liabilities, December 31		¢ - 0 -
	LESS: CONTRIBUTIONS, DECEMBER 31	CEMPED 21	\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DE		Φ
289 †	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabili	C162 1622	¢ 010 151
	Contributions less Reserves)		\$ 218 151
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Finance	ing Uses plus	A 500 440
	Unreserved Retained Earnings) (Should equal Total Availab	ole)	\$ 508 412

1.

Acc't Cla	assification		Total
	DENT ACCETS FIG. LANUARY 1	Omit Cents	Omit Cents
100 + 0	RRENT ASSETS, ETC., JANUARY 1 ash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	Omit C Cerros
	nvestments	1-0	
		-	_
	eceivables		*
	Accounts Receivable		
	Special Assessments Receivable		
	Accrued Interest Receivable		
	ue from Other Funds		
	e from Other Governments		
133 Ac	dvances to Other Funds		
150 Ir	nventory of Materials and Supplies		
	repaid Expenses		
	ther Current Assets		
	KED ASSETS, JANUARY 1		
	and		
	uildings		
163 In	nprovements other than Buildings		
164 Ma	achinery and Equipment		
165 Co	onstruction in Progress		
. 6 T	Total Assets, January 1		\$
LES	SS: LIABILITIES, JANUARY 1		
	ayables		
	Vouchers Payable	\$	
200,20	Accounts Payable		
	Judgments Payable		
	Contracts Payable		
	ccrued Wages Payable		
210 Pa	ayroll Taxes and Other Payroll Withholdings Payable		
	ue to Other Funds		
235 Di	ue to Other Governments		
	eferred Revenues		
232	ther Current Liabilities		
1.01	NGTERM LIABILITIES, JANUARY 1		
261 0	onds and Notes Payable	1	
261 Bo	dvances from Other Funds		
	easePurchase Agreements	+	
	nstallment Purchase Contracts		
269 0 ⁻	ther LongTerm Liabilities		0
	Total Liabilities, January 1		9
281-84 LE	SS: CONTRIBUTIONS, JANUARY 1	MILEDY 4	\$.
287 LE	SS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JA	NUARY 1	3
289 † UNI	RESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabiliti	es less	
	Contributions less Reserves)		\$.

No.	Classification		Total
	REVENUES AND OTHER FINANCING SOURCES	Orit Conto	0-11-0
341.00	Interest, Rents, and RoyaltiesInterest Earnings	Omit Cents	Omit Cent
342.00		\$	
351-53	Intergovernmental RevenueFederal	-	
354-56	~-State	+	}
357-59			
3.	Charges for ServicesCharges for		
383.00	Special Assessments (Specify)		i
	Other Revenues (Tist)		
	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 LongTerm Debt		
395.00			
	TOTAL REVENUES AND OTHER FINANCING SOURCES		.
	TOTAL METEROES AND OTHER TIMMCING SOUNCES		\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenu	oc and Other	
	Financing Sources) (Should equal Total Expended and Unexpended	es and other	_
	Thansing Sources) (Shourd equal focal Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES (please indicate nature of en	V	
	Public Works and Public Enterprises	terprise)	
.10	Personal Services		
•20		3	
•60			
.70	Capital Purchases (where not debited to an Asset account)*		
.80	Depreciation Expense (where fund is on an accrual basis)*		
.00	Total Public Works		
	Debt Service		\$
71.00	Debt Principal (where paid directly from fund)		
72.00		\$	
75.00	Fiscal Agent's Fees		
70.00	Total Debt Service		
70.00	Miscellaneous Expenses		\$
81.00	Intergovernmental Expenses		
82.00	Judgments and Losses	\$	
83.00			
84.00	Retirement Pay and Pension Fund Contributions		
85.00	Workers Compensation Contributions		
86.00	Unemployment Compensation Contributions		
87.00	Other Insurance Premiums		
80.00	Other Employee Benefits Total Missellaneous Expenses		
50.00	Total Miscellaneous Expenses		\$
	Other Expenses (list)		\$
	Other Expenses (list)		\$
91.00	Other Financing Uses		
92.00	Refunds of Prior Year Revenues (not otherwise debited)	\$	
	Interfund Operating Transfers		
90.00	Total Other Financing Uses		\$
	TOTAL EXPENSES AND OTHER FINANCING USES		
	THE THE PROPERTY OF THE PROPER	1	\$

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

	Classification	(0)	Total
No.			
	CURRENT ASSETS, ETC., DECEMBER 31	Omit Cents	Omit Cents
100 †		\$	
120 t			
	Receivables		, ,
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39			•
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
155	Prepaid Expenses		
PM.	Other Current Assets		Ċ
•	FIXED ASSETS, DECEMBER 31	-tr	
11	Land		
162	Buildings		
163	Improvements other than Buildings		
164	Machinery and Equipment		
165	Construction in Progress		
†			\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables		
200.10	Vouchers Payable	\$	
200.20			
200.30	Judgments Payable		
200.60			
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		
	LONGTERM LIABILITIES, DECEMBER 31	•	
261	Bonds and Notes Payable		
266	Advances from Other Funds		
267	LeasePurchase Agreements		
268	Installment Purchase Contracts		
269	Other LongTerm Liabilities		
	Total Liabilities, DECEMBER 31		\$
281-84	LESS: CONTRIBUTIONS, DECEMBER 31		\$
287	LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, DE	CEMBER 31	\$
	UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilit		
	Contributions less Reserves)	47*	\$
-	The state of the s		
	TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Finance	ing Uses plus	
	Unreserved Retained Earnings) (Should equal Total Availab	le)	\$
			4

Acc't No.	Classification		55. Fire Pension	60. Police Pensio
			Fund	Fund
100	ASSETS, JANUARY 1		Omit Cents	Omit Cen
	Cash (Checking, Savings, & Petty Cash Accounts, CDs.	etc.)	\$	\$ 10
	Investments			801 373
130	Due from Other Funds			
136	Interest Receivable on Investments			
	Other Assets			801 383
4,	LESS: LIABILITIES, JANUARY 1			
200	Current Payables Due to Other Funds			
236&38		states		
252	Deferred Revenues			
272	Other Liabilities			
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND M	ATTERS	\$	\$ 801 383
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less	Reserves)	\$	\$ -0-
	DEVENUES AND OTHER STANDARD COURSE			
201	REVENUES AND OTHER FINANCING SOURCES	Tax Rate <		
301	TaxesReal Property Taxes		\$	\$
340	Interest, Rents, and Royalties			73 265
355	Intergovernmental RevenuesState Shared Revenues			
200 10	(e.g., Foreign Fire and Casualty Insurance Taxes)			
389.10	Income from Employer Contributions			
389.20				
389.99				
392	Other Financing SourcesInterfund Operating Transfe	rs		
	TOTAL REVENUES AND OTHER FINANCING SOURCES		\$	\$ 73 265
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total R	evenues		
	and Other Financing Sources)		\$	\$ 874 648
	EXPENDITURES AND OTHER FINANCING USES			
486	Insurance Premiums		\$	\$
488	Public Employee Retirement System Expenditures		Ψ	20 539
	Annuities (Retirement, Survivor Benefit, Beneficiar	· · · · · · · · · · · · · · · · · · ·		20 539
.03.10	Permanent Disability, and Post Retirement Increase	,		
489.20	Disability Benefits (Permanent and Temporary)	3 /		10 740
489.30				10 342
489.99		2		
492	Other Financing UsesInterfund Operating Transfers	3		
172	TOTAL EXPENDITURES AND OTHER FINANCING USES		\$	£ 70 001
	TOTAL EXPENDITORES AND OTHER TIMARCING USES		P	\$ 30 881
	ASSETS, DECEMBER 31			
100 t	Cash (Checking, Savings, and Petty Cash Accounts, CD	c otc \	\$	¢ 0 507
120 t	Investments	s, e.c.,	ð.	\$ 2 597
130	Due from Other Funds			841 170
136	Interest Receivable on Investments			
130	Other Assets			
	LESS: LIABILITIES, DECEMBER 31			843 767
200	Current Payables			
230	Due to Other Funds			
236&38	Due to Terminated Employees and Deceased Employees Es	states		
252	Deferred Revenues			
070	Other Liabilities			- 0 -
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MA	ATTERS		\$ 843 767
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less		\$	\$ - O -
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and	- 17111		
	Financing Uses plus Unreserved Fund Balance)	1	\$	\$ 874 648

No.	Classification	65. Municipal Pension Fund	Total Al Pension Trust Funds
	ASSETS, JANUARY 1	Omit Cents	
100. †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)		10
120 †			801 373
130	Due from Other Funds		001 373
	Interest Receivable on Investments		
136	.0026		
	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
	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)		\$ - 0 -
213 1	DIRESERVED FORD BALANCE (ASSECT 1635 ETABLITETES 1635 RESELVES)	φ	P - 0 -
	DEVENUES AND OTHER FINANCING COURSES		
201	REVENUES AND OTHER FINANCING SOURCES >Tax Rate <		
301	TaxesReal 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			
389.20			
389.99			
392	Other Financing SourcesInterfund Operating Transfers		
392	TOTAL DEVENUES AND OTHER FINANCING COURSES	ě	\$ 73 265
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$ 12 202
	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		
700			20 539
	Annuities (Retirement, Survivor Benefit, Beneficiary,		20 539
	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		20 539
489.10	Permanent Disability, and Post Retirement Increases)		
489.10 489.20	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary)		20 539
489.10 489.20 489.30	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement)		
489.10 489.20 489.30 489.99	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures		
489.10 489.20 489.30	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers		10 342
489.10 489.20 489.30 489.99	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures	\$	
489.10 489.20 489.30 489.99	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	10 342
489.10 489.20 489.30 489.99 492	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31	\$	10 342
489.10 489.20 489.30 489.99	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31	\$	10 342
489.10 489.20 489.30 489.99 492	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)		10 342
489.10 489.20 489.30 489.99 492 100 †	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments		10 342 \$ 30 881 \$ 2 597
489.10 489.20 489.30 489.99 492 100 † 120 † 130	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds		10 342 \$ 30 881 \$ 2 597
489.10 489.20 489.30 489.99 492 100 † 120 † 130	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets		10 342 \$ 30 881 \$ 2 597
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 136 200	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230 236&38	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds Due to Terminated Employees and Deceased Employees Estates		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230 236&38	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds Due to Terminated Employees and Deceased Employees Estates		\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230 236&38 252	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds Due to Terminated Employees and Deceased Employees Estates Deferred Revenues Other Liabilities	\$	\$ 30 881 \$ 2 597 841 170 843 767
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230 236&38 252 273	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds Due to Terminated Employees and Deceased Employees Estates Deferred Revenues Other Liabilities LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$ 30 881 \$ 2 597 841 170
489.10 489.20 489.30 489.99 492 100 † 120 † 130 136 200 230 236&38 252	Permanent Disability, and Post Retirement Increases) Disability Benefits (Permanent and Temporary) Death Benefits (Pre-retirement and Post-retirement) Other Public Employee Retirement System Expenditures Other Financing UsesInterfund Operating Transfers TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Interest Receivable on Investments Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds Due to Terminated Employees and Deceased Employees Estates Deferred Revenues Other Liabilities LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$ 30 881 \$ 2 597 841 170 843 767

1	TOTAL TOTAL TRANSPORTIONS (TRUCTATY	runus).	4!
No.		50. Firemen's Relief Fund	90. Reverend Doherfy Fuel Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
1001	The state of the s	Omite Cenes	A
120†	Investments		\$ 626
	LESS: LIABILITIES, JANUARY 1	147	
201	Payroll Payable	400000000000000000000000000000000000000	
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, JANUARY 1		\$
	DECEMBER DURANG FROM		-
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts - Interest & Trust Revenue TOTAL RECEIPTS		829
	TOTAL RECEIPTS	\$	\$ 829
	TOTAL AVAILABLE		
	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		
3	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
1	Union Dues		
Į.	Other Withholdings		
1.	Other Disbursements		1 415
	TOTAL DISBURSEMENTS	\$ 5	1 415
1		7	1 410
1004	ASSETS, DECEMBER 31	i	
100†	Cash (Checking, Savings, Petty Cash Accounts)		40
120†	Investments		
201	LESS: LIABILITIES, DECEMBER 31	110000	
210	Payroddx Payrodde Trust Liability		40
279t	rayroll laxes and Other Payroll Withholdings		
6/31	UNRESERVED FUND BALANCE, December 31	\$	
	TOTAL DISCHASED AND DEMARKS		
\rightarrow	TOTAL DISBURSED AND REMAINING	\$\$	1 455

			* **

Acc't		Fire Re	50. emen's lief und	Pay	0. roll nd
	ASSETS, JANUARY 1	Omit	Cents	Omit	Cent
100†	Cash (Checking, Savings, & Petty Cash Accounts)			\$	100
120†	Investments			-	100
	LESS: LIABILITIES, JANUARY 1				
201	Payroll Payable .				
210	Payroll Taxes and Other Payroll Withholdings				
279†	UNRESERVED FUND BALANCE, JANUARY 1			\$	
	RECEIPTS DURING FISCAL YEAR		•		
ï	Foreign Fire Insurance Tax	\$ 20	662		
ľ	Personal Services Expenditures from Other Funds	\$ 20	002	\$	
î	Other Receipts		***************************************		047
- 1	TOTAL RECEIPTS	\$		\$	047
ľ		Ψ		*	
	TOTAL AVAILABLE	\$		\$ 536	147
j.	DISBURSEMENTS DURING FISCAL YEAR				
	Volunteer Firemen's Relief Associations	\$ 20	662		
	Firefighters Pension Funds			,	
-	Net Payroll			\$ 421	
-	Federal Income Tax Withholdings				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	
-	Union Dues			10	727
-	Other Withholdings				
1	Other Disbursements				_
-	TOTAL DICOUDCEMENTS	\$ 20	662	\$ 536	047
Ī		¥	002	4 330	047
100+	ASSETS, DECEMBER 31			_	
100† 120†	Cash (Checking, Savings, Petty Cash Accounts)			\$	100
1201	Investments				
201	LESS: LIABILITIES, DECEMBER 31				
201	Payroll Payable - Due to General Fund				100
279†	Payroll Taxes and Other Payroll Withholdings			*	
4/91	UNRESERVED FUND BALANCE, December 31			\$ -	0 -
	TOTAL DISBURSED AND REMAINING	\$ -	0 -	\$ 536	147

	Asset Account 120Investmentsby	Investments				Net		Net
No.	Listed Funds	at start		end	Inc	rease	Dec	rease
		of year	. of	year				
		Omit Cents		Cents		Cents	U .	Cents
	General Fund	\$	\$		\$		\$	
02.	Street Lighting Tax Fund							
	Fire Protection Tax Fund							
	Other Special Revenue Fund							
	Other Special Revenue Fund							
	Water Fund							
	Electric Fund							
	Sewer Fund	88 000	28	000			60	000
09.	Other Enterprise Fund							
	Special Assessment Bond Fund							
	Special Assessment Bond Fund							
	Special Assessment Bond Fund							
13.	Spec. Assessm. for Street Lighting Fund							
14.	Spec. Assessm. 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							
21.	Sinking Fund							
22.	Sinking Fund							
23.	Other Debt Service Fund							
	Other Debt Service Fund							
25.	Other Debt Service Fund							
	Other Debt Service Fund							
	Other Debt Service Fund							
	Other Debt Service Fund							
	Other Debt Service Fund							
	Capital Reserve Fund							
	State Liquid Fuels Highway Aid Fund							
	Revolving Fund							
	Firemen's Relief Fund							
	Firefighters Pension Trust Fund							
60.	Police Pension Trust Fund	801 373	841	170			39	797
	Municipal Pension Trust Fund	30. 2.3						
85.	Federal Revenue Sharing Fund							
	Payroll Fund							
					r			
	Total	\$ 889 373	\$ 869	170	\$		\$ 99	797

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

Schedule B-2

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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.

			Amount at End	of Fiscal	YearOmit Cents	ents
Type of Asset		Debt Service	Capital	Pension Trust	All Of her	Total
		Funds	Funds	Funds	Funds	Funds
1. Cash and depositsCash on hand and time or savings deposits.	Cash on hand and demand gs deposits.	\$ 67 500	~	241 597	141 620	\$ 450 717
2. Federal securitiesObligations (Treasury (including short-term Federal Financing Bank.	-Obligations of U. S. ng short-term notes) and Bank.					339 795
3. Federal agency secur government owned ag Export-Import Bank Service, and TVA.	Federal agency securitiesObligations of government owned agencies comprising CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA.			ug 1g	2 -	
4. State and local government securities	ernment securities					
5. Other securitiesBonds, notes, morte etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for COOPERATIVES, AND Federal intermediced to banks. Exclude accounts receivable, value of real property, any other nonsecurity assets.	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	TMENT ASSETS	69	44	44	₩	₩
		67 500		874 648	141 620	1 083 768

30 mills mills 7 mills 37 mills	\$ 481 861 \$ 16 285 \$ 498 146	Total 8 189	, 629	50 370	1 1 1 1 1 1 1 1 1 1
A. General Purposes. B. Debt Purposes. C. Ali other Purposes. D. Total tax rate.	A. On Real Estate	AND OUTSTANDING Real Estate Total Occupations \$ 375 701 \$ 5 309 \$ 48 237 \$ 1 082 \$ 10 918 \$ 545 \$ 37 557 \$ 1253 \$ 472 413 \$ 1 253	\$\frac{s}{s} \frac{s}{s} \frac	at Information is Available) B. Real Estate - Nontaxable	State
A. Real Estate Taxable (see below)		A. TOTAL TAXES COLLECTED DURING 19 89 a. Discount collections b. Face collections c. Penalty collections (including penalties and interest) d. Prior years not returned or liened e. Returned and liened 1. TAXES COLLECTED AND OUTSTANDING 8 375 701 9 48 237 c. Penalty collections (including penalties and interest) 8 57 557 9 8 6 Returned and liened	B. TOTAL TAXES OUTSTANDING AT END OF 19 89 a. Delinquent	(Complete to the Extent that Information is Available, A. Real Estate- Taxable B. Real Estate - Nontax	Residential. 8 233 715 Industrial. 1 121 451 Commercial. 3 597 191 Mineral. 70 923 Agricultural. 13 023 280 TOTAL Taxable. 13 023 280

Where any expenditures or expenses were made by disbursing money to another governmental unit for Expense Cost Object .385--Authority Rentals (e.g., lease rental payments treated as rentals), Account 470--Debt Service (e.g., lease rental payments treated as debt service), or Account 481--Intergovernmental Expenditures (e.g., support of governmental activities administered by the recipient government), detail these disbursements below.

Purpose Rental

From Fund	To Government	In the Amount of	For the Durnose
	10 0010111110110	\$	Tor the rurpose

AC	COUNT 481INTERGO	VERNMENTAL EXPENDITU	IRES
From Fund	To Government	In the Amount of	For the Purpose
		\$	

In

Out

	Fund	Transfers	Transfers
No.		In	Omit Cents
		Omit Cents	
	General Fund (to Debt Service Funds)(2029.)		\$
	General Fund (to All Other Funds)	82 500	8
	Street Lighting Tax Fund		
	Fire Protection Tax Fund		
	Other Special Revenue Fund		
	Other Special Revenue Fund		
06.	Water Fund		
	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		
	Capital Reserve Fund		
35	State Liquid Fuels Highway Aid Fund	8	
40.	Revolving Fund	1	
50	Firemen's Relief Fund		
\$5	Firefighters Pension Trust Fund		
60.	Police Pension Trust Fund		
65	Municipal (Non-uniformed) Pension Trust Fund		
QE.	Federal Revenue Sharing Fund		
	Payroll Fund		1
50.	ajrorr runa		
	7-4-3	¢ 02 500	\$ 82 508
	Total	\$ 82 508	Must equa
		Must equal	Transfer
		Transfers	Transier

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	Federal Ge	eneral Revenu	ue Sharing Ex	penditures
Expenditure		ımn A		imn B
		(Budgeted)		Expended
	Current	Capital	Current	Capital
General Government	\$	\$	\$	\$
Public Safety		1.7.	1.7	14
Police				
Fire				
Other Public Safety				
Corrections				
Health and Welfare				
Health			1	
Hospitals				
Other Health and Welfare				
Public Works				
SanitationSolid Waste			T	
Weed Control				
Wastewater				
Highways, Roads, and Streets				
Other Public Works and			-	
and Enterprises (Please list)				
CultureRecreation			-	1
Parks and Recreation				
Shade Trees				
Libraries				
Other CultureRecreation				
Conservation & Development				
Debt Service			-	
Debt Principal				
Tax & Rev. Ant. Note Principal				
Debt Interest			1	
Tax & Rev. Ant. Note Interest				
Fiscal Agent's Fees				
Miscellaneous Expenditures (Plea	se list)			
TOTAL FEDERAL GENERAL REVENUE				
SHARING EXPENDITURES	\$	\$	\$	\$

DEBT STATEMENT--Detailed Statement of Indebtedness

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	Year	Original	Outstanding	Principal Daid During	Outstanding
(List Each Issue or Loan)	Issue	Issue	or Issued	Year	19
GENERAL OBLIGATION BONDS AND NOTES		Omit Cents	During Year Omit Cents	Omit Cents	Omit Cents
ral			₩.	65	€
Non-electoral - Capital Improvement 10 Year	1980			23 413	
- General Obligation 7 Year	1989	150 000	150 000	1 0 1	150 000
Bond Anticipation Notes (9408)					
Small Borrowing for Capital Purposes (§409)					
Unfunded Debt (8509)					
TOTAL GENERAL OBLIGATION DEBT		\$	↔	\$	₩.
REVENUE BONDS AND NOTES					
Electoral		\$	•	₩.	9
Non-electoral					
IL REVEN		\$	€	65	6
LEASE RENTAL DEBT					
TOTAL LEASE RENTAL DEBT		64	6	64	6
TOTAL DEBT		€\$	\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)	1989		168 000	168 000	- 0 -
		₩.	5	64	64
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$ 350 000	\$ 368 729	\$ 191 413	\$ 177 316
09, 501, and 509 refer to the	Local Government	5	تبا		

DEBT STATEMENT -- Credits to Determine Net Debt

Schedule B-7

(List Each Issue or Loan)	Fund Balances	Receivable		dating or Subsidized
GENERAL OBLIGATION BONDS AND NOTES	Omit Cents	Omit Cents	Collectible Omit Cents	Debt Omit Cents
Electoral	↔	€	1 1	1 1
Mon. o. loc toral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (§509)				
TOTAL GENERAL ÖBLIGATION DEBT	₩.	8	€	₩.
Flectoral	6	*	4	1
	A	A	A	<i>A</i>
Non-electoral				
TOTAL REVENUE DEBT LEASE RENTAL DEBT	6	8	€÷.	€4
	€5	\$	45	\$
TOTAL DEBT TAX AND REVENUE ANTICIPATION NOTES (8501)	\$	•	₩.	•
7 * > 7	\$	\$	€	\$
IOIAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	₩	₩	49	€5

DEBT STATEMENT -- Credits to Determine Net Debt (continued)

Purpose (List Each Issue or Loan)	Surp1us Cash	Other Accounts Receivable	Insurance Indemnifica- tion	Total Credits Against Debt
GENERAL OBLIGATION BONDS AND NOTES	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	\$	64	\$	60
Non-electoral				
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
10010				
UNTUNDED DEDT (\$509)	4	6	₩	w.
BONDS A	÷	+	+	+
Electoral	₩.	₩.	€4	S
Non-electoral				
	4			
TOTAL REVENUE DEBT	54	64	64	54
רביטר ארביטר חרם				
_	∽	₩.	S	6
OTAL DEBT	\$	↔	s.	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
	\$	\$	8	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES	₩.	₩.	₩.	₩.
NOTE: Sections 408, 409, 501, and 509 refer to the Local Government	Unit Debt	Act.		

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.

DEBT STATEMENT--Summary of Debt

Schedule B-7

Purpose	Year of	Gross Debt Outstanding	Credits	lotal Net
(List Each Issue or Loan)	Issue	December 31, 19	Against Debt	December 31,
GENERAL OBLIGATION BONDS AND NOTES		Omit Cents	Omit Cents	Omit Cents
Electoral		€5	€4	
Non-electoral	1980	27 316		27 316
	1989	150 000		150 000
Bond Anticipation Notes (§408)				
Small Borrowing for Capital Purposes (§409)				
Unfunded Debt (5509)				
REVENUE BONDS AND NOTES		6	₩.	64
		€9	\$	€5
Non-electoral				
TOTAL REVENUE DEBT		60	₩.	6
LEASE RENTAL DEBT		•	+	÷
TOTAL LEASE RENTAL DEBT		₩	\$	\$
TAX AND BEVENUE ANTICIPATION NOTES (SECOND		↔	\$	64
IAX AND KEVENUE ANITCIPATION NOTES (\$501)		4		
TOTAL DEBT AND TAV AND DEVENUE		₩	54	\$
IAL DEBI AND TAX AND REVENUE		\$ 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

Schedule B-7

	19.87	19 88	19 89	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 = Total Adjusted Revenues for Three Years Ending December 31, 19	mber 31, 19 <u>89</u> =			1 042 608

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

Schedule C-1

Accit					•		2
2 °		Proprieta: Fund Types	Proprietary Fund Types	Fiduciary Fund Types	Account	Groups	Total
		Enterprise	Internal Service	Trust and Agency	Gen. Fixed Assets	_	(Memorandum
	ASSETS AND OTHER DEBITS, DECEMBER 31	Omit Conte	Omit) + i = 0	0		
	Current Assets	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	מווור ניבוורי	OMIT CENTS	Umit Cents	Umit Cents	Omit Cents
100&20	0 t Cash and Investments	1128 151	-				88888
			9	\$ 845 907	4	~	\$ 1 052 827
140-44	4 Taxes Receivable						
145	Accounts Receivable						
121-25							
	Other Current Assets - Due from	000 06					
161-65	Fixed Assets						90 100
	Other Debits						
181	Amounts Available in Debt Serv, Funds						•
182							
	of General LongTerm Debt.	H					
	t Total Assets and Other Debits	t 210 151		2,0			
		100	4	\$ 845 907	₽	8	\$ 1 142 927
	LIABILITIES AND OTHER CREDITS, DEC. 31						
210	& Other Payroll With.	5	3				
	Other Current Liabilities			140		4	- 1
261-69	LongTerm Debt			01			90 140
	Total Liabilities	- 0 - \$	\$	140			- 1
	FLIND AND ACCOUNT GROUP FOULTY DEC 21		Ž.				90 140
281-84	Contributed Capital				1110		
290	Investment in General Fixed Assets	4	4				5
271-79	TFund Balance			888			
287-89	TRetained Earnings	218 151		042 /6/			
	+	\$ 218 151		ראר דאמ			218 151
	S					•	- 1
	and Fund and Account Group Equity	\$ 218 151	49	843 907	•		-
	1			100		-	176 751 1 4

For definitions see Instructions and Schedules A.

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS

Schedule C-1

Acc t	Classification					
No.			Govern	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 Conte
				2000	Samo	
100&20	÷	\$ 4 764	\$ 8 505	\$ 67 500	\$	\$
	Receivables					
140-44						
145	Account					
121-25						
		100				
161-65	_					
	Other Debits					
181	Amounts Available in Debt Serv. Funds					
182	Amounts to be Provided for Retirement					
	ofGeneral LongTerm Debt				1	
	1 Total Assets and Other Debits	\$ 4 864	\$ 8 505	\$ 67 500	\$	49
	LIABILITIES AND OTHER CREDITS, DECEMBER 31					
210	roll With.	4	\$	\$	6	8
	4	000 06				
261-69	Long					
	lotal Llabilities	000 06 \$	- 0 - \$	-0-\$	₩.	\$
281-84	Contributed Capital	69	64	\$		3
230	Investment in General Fixed Assets					
271-79	†Fund Balance	(85 136)	8 505	67 500		
287-89	tRetained Earnings					
	Fund and Account	\$ (85 136)	\$ 8 505	\$ 67 500	\$	\$
	T lotal Liabilities and Other Credits and Fund and Account Group Equity	4 864	8 505	€ 67 500		
				5	+	-

For definitions see Instructions and Schedules A.

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

D.

REVENUES AND OTHER FINANCING SOURCES General Special Special Sevenue Service Projects	Acc't No.	Classification		Gover	Governmental Fund	Fund Types	
Second Conservation of the Financing Sources and Other Financing Uses Second Conservation and Development Conservation Conservation and Development Conservation and Development Conservation Conservatio		-	General	Special Revenue	Debt Service	Capital Projects	Special Assessments
Taxes		REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents	
Licenses and Permits	300		536	8	\$	€	
Fines and Forfeits	320	Licenses and Permits	10 885				
Interest, Rents, and Royalties	330	Fines and Forfeits					
Intergovernmental Revenues	340			1 329			
Conservation and Development Conservation and Operation Conservation Conservation and Operati	350	Intergovernmental Revenues	11 630	5			
Miscellaneous Revenues	360	Charges for Services					
State Financing Sources \$82 500 \$8 150 000 \$8	380	Miscellaneous Revenues					
Total Revenues and Other Financing Sources \$ 825 335 56 402 150 000 \$ 150 000	390	Other Financing Sources		∞			
EXPENDITURES OR EXPENSES AND OTHER FINANCING USES \$ 123 617 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Revenues and Other Financing	1		\$ 150 000	€4	\$
General Government		EXPENSES AND OTHER FIN					
Public Safety	400	lent		5	€5	₩.	₩,
Health and Welfare 4 048	410		350 711				
Public WorksSanitation 231 468 54 901 Highways, Roads, and Streets 231 468 54 901 Other Public Works and Enterprises 41 527 CultureRecreation 61 810 Conservation and Development 32 061 Debt Service 32 061 Miscellaneous Expenditures or Expenses 15 677 Other Financing Uses 8 860 927 Financing Uses \$ 860 927 \$ 82 500 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING \$ 82 500 FINANCING USES \$ 1 501 67 500	420		1				
Highways, Roads, and Streets	426						
CultureRecreation 61 810 61 82 800 61 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 800 62 82 80 62 82 800 62 82 800 6	430	Roads, and St	_	ı			
CultureRecreation 61 810 62 82 500 62 82 500 62 82 500 63 82 500 63 82 500 63 82 500 63 82 500 64 82 500 64 82 500 64 82 500 64 82 500 65 82 500 65 82 500 65 82 500 65 82 500 65 82 500 67 500 67 500 67 500 67 500 67 500 67 500	440	ks and					
Conservation and Development Conservation and Development 32 061 Accelerate Acc	450	CultureRecreation					
Debt Service 32 061 Pervice Miscellaneous Expenditures or Expenses 15 677 8 82 500 Other Financing Uses 5 860 927 \$ 84 901 \$ 82 500 Financing Uses \$ 860 927 \$ 94 901 \$ 82 500 \$ 500 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	460	Conservation and Development					
Miscellaneous Expenditures or Expenses 15 677 82 500 Other Financing Uses	470	Debt Service					
Other Financing Uses	480	Miscellaneous Expenditures or Expenses					
Financing Uses Financing Uses Financing Uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING \$ SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES 1 501 67 500	490	Other Financing Uses					
\$ 860 927 \$ 54 901 \$ 82 500 \$ \$ \$ \$ \$ \$ \$ \$ (35 592) 1 501 67 500		or Expenses and					
\$ \$ \$ \$ (35 592) 1 501 67 500		Financing Uses	\$ 860 927	54	82	44	64
(35 592) 1 501		EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING		₩.	₩	€5	₩.
		SOURCES OVER EXPENDITURES OR EXPENSES AND UTHER FINANCING USES	(35	1 501	67 500		

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

REVENUES AND OTHER Taxes Licenses and Perm Fines and Forfeit Interest, Rents, Intergovernmental Charges for Servi Miscellaneous Rev General Governmen Public Safety Health and Welfar Public WorksSan Public WorksSan Conservation and Debt Service Miscellaneous Exp Other Financing U		Fund	Fund Types	Fund Types	Total
REVENUES AND Taxes Licenses and Fines	1 1	Internal Service	Trust and Agency	(Memorandum only)	
Taxes Licenses and Fines a	FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents
Licenses and Fines Fines and Fines Fines and Fines Fines and Fines Fin		\$	\$	\$ 20 662	\$ 557 216
EXPENDITURES General Gov Public Safe Health and Public Safe Health and Public Safe Health and Rouservatio Debt Servic Miscellaneo Other Finan	ts				
Interest, Rance Intergoverno Charges for Miscellaneo OCCACACACACACACACACACACACACACACACACACAC					46 783
Intergoverni Charges for Miscellaneo Ottal Revel General Gov Public Safe Health and Public Safe Health and Public Safe Conservatio Debt Servic Miscellaneo Other Finan	nd Royalties	. 10 075		73 265	
Charges for Miscellaneon Ottherway AND TOTAL Revel General Gov Public Safe Health and Public Work Conservatio Debt Servic Miscellaneo Other Finan Total Expe	Revenues	14 749			
Miscellaneo O世体を体力を存储を Total Rever EXPENDITURES General Gov Public Safe Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan		311 098			
EXPENDITURES General Gov General Gov Public Safe Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan	nues - Payroll Fund			536 047	558 179
EXPENDITURES General Gov General Gov Public Safe Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan				829	233 337
EXPENDITURES General Gov Public Safe Health and Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan	and Other Financing Sources	\$ 335 922	€	\$ 630 803	\$ 1 998 462
General Gov Public Safe Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan	ENSES AND OTHER FINANCING USES				
Public Safe Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan		\$	\$	€9	\$ 123 617
Health and Public Work CultureRe Conservatio Debt Servic Miscellaneo Other Finan					
CultureRe Conservatio Debt Servic Miscellaneo Other Finan					4 048
CultureRe Conservatio Debt Servic Miscellaneo Other Finan	tation	231 855			
CultureRe Conservatio Debt Servic Miscellaneo Other Finan	ways, Roads, and Streets				286 369
CultureRe Conservatio Debt Servic Miscellaneo Other Finan	r Public Works and Enterprises				41 527
Conservation Debt Service Miscellaneous Other Financi	n				61 810
Miscellaneous Other Financin	and Development				- 1
Miscellaneous Other Financin		2 406			34 467
	Expenditures or Expenses	26 000		589 005	
Total Expenditures	es				82 508
וסנמי בטלכיו בסיסו	s or Expenses and Other				
Financing Uses		\$ 290 261	€4	\$ 589 005	\$ 1 877 594
EXCESS (DEFICIENCY)	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING	- €	₩.	₩	₩
SOURCES OVER EXPEND FINANCING USES	NUTIONES ON EXPENSES AND UINER	45 661		41 798	120 868

EXMITRIXXXXXXXAUDITORS'* 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/始末,* the undersigned, the duly ghggggd (gg appointed gggkgggx ggggggggkggkgggkggkggkggkggkggkggkggkgg
(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/mmx* 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: WWW
Subscribed and sworn to before NOTARIAL SEAL
me thisday ofMELISSA V. WOLFF. NOTARY PUBLIC HAWLEY BORDINGH WAYNE COUNTY MY COMMISSION EXPIRES APRIL 22, 1991
Member, Pennsylvania Association of Notaries
Signed: *Cross out one. >>>>>NOTE: Independent PAs and CPAs, please see NOTE on page 8.<<<<<
>>>>> NOTE: Independent PAS and CPAS, please see NOTE on page 8.

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