COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

| County of | Susquehanna | |
|---------------------------------------|-------------|--|
| City of | | |
| Borough of _ | | |
| Township of | Great Bend | |
| · · · · · · · · · · · · · · · · · · · | of | |

for the year 19

DISTRIBUTION AND FILING DATES

| Cities; |
|-----------------------------------|
| Department of Community Affairs |
| Boroughs and Townships |
| Department of Transportation |
| Department of Community Affairs |
| Clerk of Courts or Prothonotary |
| Secretary of the Local Government |

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INSTRUCTIONS

A. PURPOSE

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

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

B. GENERAL COMMENTS

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

C. FUNDS AND ACCOUNTS

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

A <u>fund</u> 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. <u>Schedule A-1</u>: The <u>General Fund</u> is a Governmental Fund type used to account for all financial resources except those required to be accounted for in another fund.
- 2. <u>Schedule A-2</u>: The <u>State Liquid Fuels Highway Aid Fund</u> 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. <u>Schedule A-4</u>: The <u>Special Revenue Funds</u> are used to account for all other proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Report special tax for street lighting here and not as a Special Assessment or as an Electric Fund. Report special tax for fire protection or fire hydrants here and not as a Special Assessment or as a Water Fund.
- 5. Schedule A-5: The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). General Obligation Bond Funds, Capital Grants Funds, and Capital Reserve Funds are examples.
- 6. Schedule A-6: The Sinking Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and in Pennsylvania, in certain cases, Tax and Revenue Anticipation Note principal and interest.
- 7. Schedule A-7: The Special Assessment Funds are used to account for financing of public improvements or services deemed to benefit the properties against which special assessments are levied. Report special assessments for street lighting here and not as a Special Revenue or as an Electric Fund. Report special assessments for fire hydrants here and not as a Special Revenue or as a Water Fund.
- 8. Schedule A-8: The Water Fund is an Enterprise Fund type used to account for the operation of the water supply system where this is owned and operated by the local government. The water system is a public utility service, which should be maintained on a self-supporting basis. Its transactions are to be reported separately from the General Fund.
- 9. Schedule A-9: The Sewer Fund is an Enterprise Fund type used to account for the operation of the sewer system where it is operated as a public utility and not included as a regular function in the General Fund.
- 10. Schedule A-10: The Other Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and

- services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- 11. Schedule A-11. The Pension Trust Funds are Fiduciary Fund types used to account for assets held by the local government in a trustee capacity for its public employee retirement programs.
- 12. Schedule A-12: The Agency Funds are Fiduciary Fund types used to account for assets held by a local government as an agent for individuals, private organizations, other governmental units, or other funds. These are purely custodial accounts (assets equal liabilities) and, thus, do not involve measurement of results of operations. They come into existence because the local government, in its capacity as agent for accomplishing some particular mission, becomes incidentally a custodian of assets.
- 13. Schedule B-1: Changes in Marketable Securities and Investments accounts for changes in marketable securities and investments held by the local government. Include all securities and investments held in the respective funds at the beginning and end of the year.
- 14. Schedule B-2: Cash and Investment Assets at End of Fiscal Year provides needed detail on the nature of these local government resources. It is designed to replace Form F-21A formerly sent to local governments by the Bureau of the Census, U. S. Department of Commerce.
- 15. <u>Schedule B-3</u>: The <u>Tax</u> <u>Statement</u> provides needed detail on the nature of this resource.
- 16. Schedule B-4: Intergovernmental Disbursements provides needed detail on the nature of lease rental payments and other payments to other governmental type entities to enable the preparation of statistical data showing statewide, total governmental revenues and expenditures without double counting. It is no longer necessary to provide these data by notes at the bottom of the page.
- 17. Schedule B-5: Interfund Operating Transfers provides a summary of operating transfers among the various funds contained in Schedule A and is a useful working paper for auditors and controllers. Operating transfers recorded in this schedule must, of course, also be recorded in the proper funds in Schedule A. For a more complete discussion of Interfund Operating Transfers, see the explanation for Account 392 below.
- 18. Schedule B-6: Comparative Federal General Revenue Sharing Actual Use Report provides needed comparative data on budgeted and actual expenditures of federal general revenue sharing entitlements for current and capital expenditures. It covers such money whether expended from the Federal General Revenue Sharing Fund or some other fund. It is designed to replace Form RS-9F formerly sent to local governments by the Bureau of the Census, U. S. Department of Commerce.

- 19. Schedule B-7: The Debt Statement schedule shows the amount of indebtedness of various kinds outstanding, incurred, and repaid during the fiscal year. Include by type all new issues, outstanding debt for all issues as of January 1, payments of principal during the year, and the amount outstanding at the end of the year. The Local Government Unit Debt Act allows certain credits against debt for purposes of calculating net debt. Enter such credits to the appropriate issues of debt.
- 20. Schedule C-1: Combined Balance Sheet--All Fund Types and Account Groups contains a concise statement of the resources and liabilities of the local government at the end of the fiscal year combined from the individual funds statements of Schedule A.
- 21. Schedule C-2: Combined Statement of Revenues, Expenditures or Expenses, and Other Financing Sources and Uses contains a concise statement of the results of operations of the local government for the fiscal year combined from the individual funds statements of Schedule A.

NOTE: ALL auditors and controllers <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 <u>Balance Sheet</u> 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.

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

- Assets. Property, resources, or things of value owned or held by a Tocal government which have monetary value.
- 100 Cash. Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit both in regular and petty cash accounts with an official or agent designated as custodian of cash and bank deposits or fiscal agents. Examples would be regular checking accounts, payroll checking accounts, savings accounts, certificates of deposit, other temporary deposits, petty cash, etc.
- 120 <u>Investments</u>. 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.

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

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

E. REVENUES AND OTHER FINANCING SOURCES

- 300 Taxes. Include all taxes levied by the local government including penalties and interest on delinquent taxes. DO NOT include taxes collected for other taxing jurisdictions and taxes levied and collected by other governments such as Federal and State even though such taxes may be distributed to the local government.
- 320 <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.
- 330 Fines and Forfeits. Fines include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. Forfeits includes monies derived from confiscating deposits held as performance guarantees.
- 340 Interest, Rents, and Royalties. Interest earnings include earnings from temporary interest bearing deposits or investments and the excess from the sale of temporary investments over the purchase price thereof. Rents include revenue derived from the rental received for use of local government owned assets.
- 350 <u>Intergovernmental</u> <u>Revenues</u>. Revenues from other governments in the form of operating grants, capital grants, entitlements, shared revenues, or payments in lieu of taxes.
- 360 <u>Charges for Services</u>. 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 <u>Miscellaneous Revenues</u>. 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 <u>Proceeds of General Fixed Asset Disposition</u>. 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.

394 <u>Refunds of Prior Year Expenditures</u>. 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 <u>Public Works--Other Public Works and Enterprises</u>. 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 <u>Refunds of Prior Year Revenues</u>. Report here when not accounted for as a debit to a Revenue account or as a Prior Period Adjustment by a debit to a Fund Equity account.
- 492 Interfund Operating Transfers. Recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. For a more complete explanation, please see account numer 392.

G. EXPENSE COST OBJECTS

- .10 <u>Personal Services</u> includes expenditures for salaries, wages, and to <u>related</u> 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 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 Auditors Guide, attend a Department of Community Affairs auditors training class or contact:

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

For technical assistance, contact:

Municipal Statistics and Information 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 and Southcentral Regional Office Department of Community Affairs 374 Forum Building Harrisburg, Pennsylvania 17120 Telephone: 717-787-7347;

Northeast Regional Office Department of Community Affairs 360 State Office Building 100 Lackawanna Avenue Scranton, Pennsylvania 18503 Telephone: 717-963-4571;

Northwest Regional Office Department of Community Affairs Third Floor, Rothrock Building 121 West 10th Street Erie, Pennsylvania 16501 Telephone: 814-871-4241; Southeast Regional Office Department of Community Affairs 908 State Office Building Broad and Spring Garden Streets Philadelphia, Pennsylvania 19130 Telephone: 215-560-2256;

Southwest Regional Office Department of Community Affairs 413 State Office Building 300 Liberty Avenue Pittsburgh, Pennsylvania 15222 Telephone: 412-565-5002.

| Acc't No. | Classification | | | Total |
|--------------|---|---------------|---|------------|
| | ASSETS, JANUARY 1 | | Omit Cents | Omit Cents |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CD | s, etc.) | \$ 45520 | ' |
| 120 t | Investments | | | |
| | Receivables | | | |
| 140-44 | Taxes Receivable | | | |
| 145 | Accounts Receivable | | | |
| 121-25 | | | | |
| 136&39 | Accrued Interest Receivable | | | |
| 130 | Due from Other Funds | | | |
| 135 | Due from Other Governments | | | |
| 133 | Advances to Other Funds | | | |
| 150 | Inventory of Materials and Supplies | | | |
| | Other Assets | | | |
| <u> </u> | Total Assets | | | \$ 45520 |
| | LESS: LIABILITIES, JANUARY 1 | | | |
| 200 | Payables | | | |
| 200.10 | | | \$ | |
| 200.20 | | | | |
| 200.30 | | | | |
| 200.60 | | | | |
| 201 | Accrued Wages Payable | | | |
| 210 | Payroll Taxes and Other Payroll Withholdings Payab | le | | |
| 230 | Due to Other Funds | | | |
| 235 | Due to Other Governments | | | |
| 252 | Deferred Revenues | | | |
| | Other Current Liabilities | | | _ |
| 074 70 | Total Liabilities | | | \$ |
| | LESS: FUND BALANCE RESERVES, JANUARY 1 | | | |
| 2/9 T | UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Lia | Dilities less | Reserves) | \$ 45520 |
| | REVENUES AND OTHER FINANCING SOURCES | | | |
| | | | | |
| | TAXES | >Tax Rate < | Omit Cents | |
| 301.00 | Real Estate Taxes | | \$ 102907 | |
| 305.00 | Occupation Taxes | | | |
| | (Tevied under municipal codeNOT Act 511) | | 1120 | |
| 308.00 | | | | |
| | (levied by cities of the third class) | | | |
| | Local Tax Enabling Act (Act 511) Taxes | | | |
| 310.00 | Per Capita Taxes | | 3999 | |
| 310.10 | | | 6909 | |
| 310.20 | | | | |
| 310.30 | | • | | |
| 310.40 | | | | |
| | (levied under Local Tax Enabling Act (Act 511) | | *************************************** | |
| 310.50 | Occupational Privilege Taxes | | | |
| 310.60 | | | | |
| 310.70 | | | | İ |
| 310.80 | | | | |
| 310.90 | Other Local Tax Enabling Act (Act 511) Taxes | | | |

| | Classification | | | Total |
|-------------------------|---|------------|--|-----------|
| No. | Revenues and Other Financing SourcesContinued | O-it Conto | 0- | : L Cb- |
| | TAXESPenalties and Interest on Delinquent Taxes Real Property Taxes | Omit Cents | UIT | nit Cents |
| $\frac{319.01}{319.05}$ | | \$ | | |
| 319.08 | | | | |
| 319.10 | Per Capita Tax | | | |
| $\frac{319.10}{319.12}$ | Earned Income Tax | | | |
| 319.12 | Other Local Tax Enabling Act (Act 511) Taxes (Please list) | | | |
| 319. | Other Local Tax Enability Act (Act 511) Taxes (Flease 11st) | | | |
| 319. | | | | |
| $\frac{319.}{319.}$ | | | | |
| $\frac{319.}{319.}$ | | | | |
| $\frac{319.}{319.}$ | | | | |
| 300.00 | TOTAL TAXES | | \$ | 114935 |
| 300.00 | TOTAL TAKES | | Ψ | 114733 |
| | LICENSES AND PERMITS | | | |
| 320.00 | TOTAL LICENSES AND PERMITS | | \$ | 2416 |
| 320.00 | TOTAL LIGHTS AND FERRITS | | Ψ_ | 3419 |
| | FINES AND FORFEITS | | | |
| 330.00 | | | \$ | 9630 |
| 330.00 | TOTAL TIMES AND TOTALLIS | | Ψ | 7000 |
| <u> </u> | INTEREST, RENTS, AND ROYALTIES | | | |
| 341.00 | Interest Earnings | \$ 2193 | | |
| 342.00 | Rents and Royalties | 100 | | |
| | TOTAL INTEREST, RENTS, AND ROYALTIES | . 700 | \$ | 2393 |
| 010.00 | TOTAL INTEREST, NATION THE NOTALIZES | | | 9019 |
| | INTERGOVERNMENTAL REVENUES | | | |
| 351.00 | Federal Capital and Operating Grants | | 1 | |
| 351.03 | Highways and Streets | \$ | | |
| 351.09 | Urban Redevelopment and Assistance | <u> </u> | | |
| 351.99 | All Other Federal Capital and Operating Grants | | | |
| 352.00 | | 4 | | |
| 352.08 | | | 1 | |
| 352.99 | | | 1 | |
| 353.00 | | | | |
| 354.00 | | | 1 | |
| 354.03 | | | | |
| 354.09 | Urban Redevelopment and Assistance | | | |
| 354.99 | | | | |
| 355.00 | State Shared Revenues and Entitlements | | | |
| 355.01 | | 1845 | 1 | |
| 355.08 | Alcoholic Beverage Taxes (Beverage Licenses) | 400 | | |
| 355.99 | All Other State Shared Revenues and Entitlements | 6947 | | |
| 356.00 | State Payments in Lieu of Taxes | 1467 | 1 | |
| 357.00 | | • | | |
| 357.03 | | | | |
| 357.99 | All Other Local Government Units Capital and Operating Grants | | | |
| 358.00 | Local Government Units Shared Revenues and Entitlements | | | |
| 359.00 | | | | |
| 10000 | | | | |

| Acc't | Classification | | | | | Tota | al | |
|--|--|-------------------------------|-------------------------------|---------------------------------------|--------------|---|------------|--|
| No. | Revenues and Other Financir | ng Sources(| Continued | | | , ,,,, | | |
| | | | | | | | | |
| | CHARGES FOR SERVICES (Depart | <u>imental Charg</u> | ges or Earnir | igs) | Omit Cents | Omit (| Cents | |
| | General Government | | | | \$ | | | |
| | Public Safety | | | | | | | |
| 363 20 | Highways and Streets Parking (Parking Meters, F | Darking Dorm | ite atc) | | | | | |
| 363.99 | All Other Charges for High | wavs and Sti | reets Service | <u> </u> | 2973 | | | |
| 364.00 | Sanitation | iways and son | 2003 3017100 | | A [15] | | | |
| 364.10 | Wastewater (Sewerage) Char | rges (where r | not in enterp | rise fund) | | | | |
| 364.30 | | | | | | | | |
| 364.99 | | itation Serv | ices | | | | | |
| 365.00 | | | | | | | | |
| | CultureRecreation | | | | | | | |
| $\frac{378.00}{370.00}$ | Water System (where not acc | counted for | <u>in enterprise</u> | e fund) | | | | |
| | Other Charges for Services TOTAL CHARGES FOR SERVICE | - | | | <u> </u> | f 00 | | |
| 360.00 | TOTAL CHARGES FUR SERVICE | <u>-</u> J | | · · · · · · · · · · · · · · · · · · · | | \$ 29 | <u>1/3</u> | |
| | MISCELLANEOUS REVENUES | | | | | | | |
| 383.00 | Special Assessments (where | not in Spec | ial Assessmer | t Funds) (L | ist purpose) | | | |
| | | | | 7 3 = | 1\$ | | | |
| | | **···· | | | | | | |
| | Contributions and Donations | | te Sources | | | | | |
| | Other Miscellaneous Revenue | | | | 8083 | | | |
| 380.00 | TOTAL MISCELLANEOUS REVENU | JES | | | | \$ 80 | 83 | |
| | OTHER ETHANOTHS COURSES | | | | | | | |
| 201 00 | OTHER FINANCING SOURCES | Accet Dianes | 1+10nc | | 16 | | | |
| | Proceeds of General Fixed <i>I</i> Interfund Operating Transfe | | I C TONS | | \$ | | | |
| | Proceeds of General Long1 | | | | 10100 | | | |
| 394.00 | Proceeds of Tax and Revenue | Anticipatio | on Notes (whe | re not | | | | |
| 054.00 | credited to a Liability ac | | | | | | | |
| 395.00 | Refunds of Prior Year Exper | nditures | | | | | | |
| 390.00 | TOTAL OTHER FINANCING SOUP | RCES | | | | \$ 1010 | 00 | |
| | TOTAL REVENUES AND OTHER FIRE | | | | | | | |
| | (Sum of Accounts 300, 3 | 320 , 330 , 340 | o, 350, 360, | 370, 380, ar | nd 390) | \$ 1610 | 189 | |
| | TOTAL AMAZIANIE (" | | | Davis | J 04 h = :- | | | |
| | TOTAL AVAILABLE (Unreserved | | | | | t 0-11 | h.// | |
| | Financing Sources) (Sho | | Otal Expended Other Oper= | capital | Capital | \$ 2066 | 04 | |
| | | Services | ating Ex- | Construc- | Purchases | | | |
| FX | (PENDITURES AND OTHER | 30,71003 | penditures | tion | / 41 5114363 | | | |
| | INANCING USES | .1019 | .2059 | .6069 | .7079 | | | |
| <u> </u> | | | | | | | | |
| | NERAL GOVERNMENT | Omit Cents | Omit Cents | Omit Cents | | | | |
| | egislative (Governing) Body | \$ 3175 | \$ 1628 | \$ | \$ | \$ 480 | 13 | |
| | xecutive (Mayor or Manager) | | | | | | | |
| | inancial Administration | 1950 | 19 | | | 190 | | |
| | ax Collection | 5096 | 509 | | | 560 | | |
| | aw (Solicitor, etc.) | 750 | 601 | | | 75 584 | 50 | |
| | | | | | | | | |
| | Data Processing | | | | | | | |
| | Ingineer | | | | | | | |
| 409 G | Gen. Gov't Buildings & Plant | 4887 | | | | 48. | 87 | |
| - | TOTAL GENERAL GOVERNMENT | \$ 21372 | \$ 3490 | \$ | \$ | \$ 238 | | |
| | | 11 71 7 7 7 1 | · · · · · · · | <u></u> | ' | . , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |

| Acc | Classification | Pe | rsonal | 0t.h | er Oper- | Cap | ital | Cap. | i t.al | | Total |
|-----|--|----------|----------------------|--------------|---------------------------------------|----------|---------------------------------------|--|--|--|---------------------------------------|
| l't | | | rvices | | ing Ex- | | truc- | | nases | | , |
| No. | Expenditures and Other | | | | ditures | ti | | | | | |
| | Financing Uses | . 1 | 019 | .2 | 059 | .60- | 69 | .70- | 79 | | |
| | • • | | | | | | | | | | |
| | PUBLIC SAFETY | | it Cents | Om | it Cents | Omit | Cents | | Cents | Om | it Cents |
| | Police | \$ | | \$ | | \$ | <u> </u> | \$ | | \$ | |
| 411 | | | 3344 | | 18574 | | | | | ļ | <u> 21918</u> |
| 412 | Ambulance/Rescue Protective Inspection | | 843 | | | | | | | | 843 |
| 413 | | | | | | | | | | | |
| | Emergency Management | | | | | | | | | | |
| | Militia and Armories | | | | | · | | | | | |
| 417 | | | | | | | | | | | |
| 418 | | | | | | | | | | - | |
| | Other Public Safety | | | | | | | | | | |
| | TOTAL PUBLIC SAFETY | \$ | 4187 | \$ | 18574 | \$ | | \$ | | \$ | 33761 |
| | | | | | | | ~ | | | <u> </u> | |
| | HEALTH AND WELFARE | | | | | | | | | L | |
| 421 | | \$ | | \$ | | \$ | | \$ | | \$ | |
| | Government Unit Hospitals | | | | | | | | | | |
| | Other Hospitals | | | | | | | | | | |
| 424 | | | | | <u> </u> | | | | | | |
| 425 | | <u>ф</u> | | <u></u> | | 6 | | * | | _ | |
| | TOTAL HEALTH AND WELFARE | \$ | | \$ | | \$ | | \$ | | \$ | |
| | PUBLIC WORKSSANITATION | | | | | | | ' | | | |
| 427 | Solid Waste (Garbage, etc.) | \$ | | \$ | , | \$ | | \$ | ······································ | \$ | · · · · · · · · · · · · · · · · · · · |
| 428 | | Ψ | | Ψ | | ΙΨ | | 1-2 | | P | |
| 429 | | | 1440 | | | | · · · · · · · · · · · · · · · · · · · | | | | 1440 |
| | TOTAL SANITATION | \$ | 1440 | \$ | | \$ | **** | \$ | | \$ | 1440 |
| | | 7 | 7110 | 1 | | <u> </u> | | ' | | | 7410 |
| | PUBLIC WORKSHIGHWAYS | | |] | | | | | | | |
| | Highway Maintenance: | | a comme | | | | | | | | |
| 430 | General Services | \$ | 1299 | \$ | 4150 | \$ | | \$ | | \$ | 5449 |
| 431 | Cleaning of Streets | | | <u> </u> | | | | | | | |
| 432 | | | 11003 | | | | | | | <u> </u> | 11003 |
| 433 | | | 591 | <u> </u> | · · · · · · · · · · · · · · · · · · · | | | | | ļ | 591 |
| 434 | | | 1655 | | | | | | | ļ | 1655 |
| 435 | | | · | | | | | | | | |
| 436 | | | 4558 | | | | | | | - | 4558 |
| 437 | | | <u>4358</u> 11733 | <u> </u> | 6084 | | | | | | 7806 |
| 439 | Construction and Rebuilding | | 111010 | | WU67 | <u> </u> | | <u> </u> | | | 1000 |
| | TOTAL HIGHWAYS, ROADS, ETC. | \$ | 30828 | \$ | 10234 | \$ | | \$ | | \$ | 41062 |
| | | | | Ť | 1 | <u> </u> | | | | T | |
| İ | OTHER PUB. WORKS & ENTERPRISES | | | | | | | | | | |
| | Airports | \$ | | \$ | | \$ | | \$ | | \$ | ' |
| 441 | | | | | | | | | | | |
| | Electric System | | | | | | | | | | |
| 443 | | <u> </u> | \ | <u> </u> | | | | ļ | | | |
| 444 | | | | | | | | ļ | | <u> </u> | |
| 445 | | | | | | | | <u> </u> | | | |
| 446 | | | | | | | | ļ | | <u> </u> | · |
| 447 | | | | | | | | | | | · · · · · · · · · · · · · · · · · · · |
| 448 | | | | | | - | | | | - | |
| 743 | TOTAL OTHER PUBLIC WORKS | \$ | | \$ | | \$ | | \$ | | \$ | |
| 1 | TOTAL OTHER TODETO MONICO | Ψ | | Ι Ψ | | ΙΨ | | ΙΨ | | Ψ | |

| . 10007-000-00-00-00 | | | | | | |
|--|--|------------|-------------|--------------|------------|------------|
| Acc | Classification | Personal | Other Op- | Capital | Capital | Total |
| 't | | Services | erating Ex- | | Purchases | |
| No. | Expenditures and Other | | penditures | tion | Ì | |
| | Financing Uses | .1019 | .2059 | .6069 | .7079 | |
| | | | | | | |
| | CULTURERECREATION | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| 451 | | \$ | \$ | \$ | \$ | \$ |
| | Participant Recreation | | 500 | | | 500 |
| 453 | Spectator Recreation | | | | | |
| 454 | | | | | | |
| 455 | Shade Trees | | | | | |
| 456 | | | 150 | | | 150 |
| 457 | | | | | | |
| 458 | | | | | | |
| 459 | | | 1.50 | | | 150 |
| | TOTAL CULTURERECREATION | \$ | \$ 800 | \$ | \$ | \$ 800 |
| | | | | | | |
| [[| CONSERVATION AND DEVELOPMENT | | | | | |
| 461 | Conserv. of Natural Resources | \$ | \$ | \$ | \$ | \$ |
| 463 | Urban Redevelopment & Housing | | | | , | |
| 465 | Econ. Development & Assist. | | | | | |
| 466 | Economic Opportunity | | | | | |
| 468 | | | | | | |
| eter-consumications | TOTAL CONSERV. & DEVELOPMENT | \$ | \$ | \$ | \$ | \$ |
| | consequencian de Copur para espace, que de control Pall Magney, com plantais de Magney (Magney, com pala de la trada de Magney, com pala de la trada de Magney, com pala de la trada de Magney, com pala de la trada de la trada de Magney, com pala de la trada d | <u> </u> | | | <u> </u> | <u> </u> |
| | DEBT SERVICE* | | | | | |
| | Debt Principal* | \$ | \$ 10356 | 5 | S | \$ 10356 |
| | Tax Anticipation Note Princ.* | 2 | 7 755545 | - T | T | 70000 |
| 472 | | | 17.50 | | | 1750 |
| 472 | | | | | | 1,30 |
| 475 | | | | | | <u> </u> |
| ************************************** | | S | \$ 12106 | • | 1 | \$ 12106 |
| | (VINE DEDI VENVAVE | | 101100 | | | ¥ 101100 |
| | MISCELLANEOUS EXPENDITURES | | | | | |
| | Intergov'tmental Expenditures | * | \$ | \$ | \$ | \$ |
| 482 | | Ψ , | Ψ | Ψ | 14 | Ψ |
| 483 | Retirement Fund Contributions | | | | | |
| 484 | Workers Compensation Contrib. | | | | | |
| 485 | | | | | | |
| 486 | Insurance Premiums | | 19824 | | | 19824 |
| 487 | Other Employee Benefits | 11881 | 17004 | | | 11881 |
| 489 | Other Misc. Expend. (list) | 1188 | | | | 1/88/ |
| 703 | Ounce Misc. Expens. (1136) | | | | | |
| en consumers of | | | | | | |
| | TOTAL MISCELLANEOUS EXPEND. | \$ 11881 | \$ 19824 | \$ | \$ | \$ 31705 |
| | TOTAL PROCELLANDOUS LAPEND. | 4 /1881 | 17007 | Ψ | Ψ | ¥ 31/05 |
| | OTHER FINANCING USES | | } | | | |
| 491 | Refunds of Prior Year Expend. | <u> </u> | \$ | \$ | \$ | \$ |
| | | 9 | <u> </u> | 1.0 | φ | |
| 492 | TOTAL OTHER FINANCING USES | | 41000 | e e | œ | 41000 |
| describer agreement | TUTAL UTTEK PINANCING USES | \$ | \$ 41000 | \$ | \$ | \$ 41000 |
| | TOTAL EVENENTINES AND OTHER | | | | | |
| | TOTAL EXPENDITURES AND OTHER | i | I | l | 1 | I |
| | FINANCING USES | \$ 69708 | \$ 105028 | \$ | (\$ | \$ 174736 |

| Acc't | Classification | | Total |
|---|---|------|------------|
| No. | 1 | | 10001 |
| 110. | | | |
| | ASSETS, DECEMBER 31 Omit C | ents | Omit Cents |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) \$ 3/87 | 13 | |
| 120 t | | | |
| | Receivables | | |
| 140-44 | Taxes Receivable | | |
| 145 | Accounts Receivable | | |
| | Special Assessments Receivable | | |
| 136&39 | Accrued Interest Receivable | | |
| 130 | Due from Other Funds | | |
| 135 | Due from Other Governments | | |
| 133 | Advances to Other Funds | | |
| 150 | Inventory of Materials and Supplies | | |
| | Other Assets | | |
| † | Total Assets | | \$ 3/873 |
| *************************************** | LESS: LIABILITIES, DECEMBER 31 | | |
| 200 | Payables | | |
| 200.10 | Vouchers Payable \$ | | |
| 200.20 | | | |
| 200.30 | Judgments Payable | | |
| 200.60 | Contracts Payable | | |
| 201 | Accrued Wages Payable | | |
| 210 | Payroll Taxes and Other Payroll Withholdings Payable | | |
| 230 | Due to Other Funds | | |
| 235 | Due to Other Governments | | |
| 252 | Deferred Revenues | | |
| | Other Current Liabilities | | |
| | Total Liabilities | | \$ |
| 271-78 | LESS: FUND BALANCE RESERVES, DECEMBER 31 | | \$ |
| 279 t | UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves | 5) | \$ 31873 |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing L | 202 | |
| i - | plus Unreserved Fund Balance) (Should equal Total Available) | , | \$ 206609 |
| | plus offeserved fully barance) (should equal focal Available) | | 14 2100001 |

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

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

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

| Acc't | Classification | | | | | | Total |
|---------------|--|---------------|---------------|--------------|------------------|--------------|--|
| No. | | | | | | | |
| | ASSETS, JANUARY 1 | | | | Omit Cents | On | nit Cents |
| 100 † | | Petty Cash A | Accounts, CDs | s, etc.) | \$ 7408 | | |
| 120 † | Investments | | | | | | |
| 130 | Due from Other Funds | | | | | | 1 |
| | Other Assets | | | | | | |
| † | Total Assets | | | | | \$ | 7408 |
| 000 | LESS: LIABILITIES , JANUARY | 1 | | | T.A. | | |
| 200 | Payables | | | | \$ | l | |
| 230 | Due to Other Funds | | | | | l | |
| | Other Liabilities | | | | | - | |
| 071 70 | Total Liabilities | TABILLADY 1 | | | | \$ | |
| 270 # | LESS: FUND BALANCE RESERVES UNRESERVED FUND BALANCE, JAN | JANUART 1 | +c locc (3) | silities les | c Poconyos) | \$ | allad |
| 2/9 1 | UNRESERVED FUND BALANCE, UAI | IUAKT I (ASSE | era leaa Fiar | officies (es | s keselves) | 10 | 7408 |
| | DEVENUES AND OTHER ETHANCING | COUDCES | | | | 1 | |
| 341 | REVENUES AND OTHER FINANCING Interest Earnings | 3UUKUES | | | 1201 | | |
| 341 355 OF | Liquid Fuels Tax & Fuel Use | Tay from Ct | ato Motor La | iconso Fund | \$ /274 53439 | | |
| 355.05 | Turn Back of Roads Maintena | nce Dayment | from State | rcense runu | 3375 | | |
| | Charges for Contracted High | | | | 33.12 | | |
| 303.50 | Other Revenues | iway and scre | EC MOIN | | | | |
| 392 | Other Financing SourcesIr | terfund Oner | eating Transi | forc | | } | |
| 332 | TOTAL REVENUES AND OTHER F | TNANCING SOL | IRCES | 1612 | | \$ | 57088 |
| | TOTAL AVAILABLE (Reserved ar | | | cas nlus Tot | al Pevenues | 1- | 0 1088 |
| | and Other Financing Sources | | | | | \$ | 64496 |
| IFX | PENDITURES AND OTHER | Personal | Other Oper- | Canital | Capital | * | 09910 |
| | INANCING USES | | ating Ex- | Construc- | Purchases | } | |
| | UBLIC WORKS | 301 11003 | penditures | tion | Tur on uses | 1 | |
| | HIGHWAYS, ROADS, AND STREETS | .1019 | 2059 | -6069 | .7079 | l | |
| Hi | ghway Maintenance | Omit Cents | Omit Cents | Omit Cents | | <u> </u> | |
| 430 G | eneral Services | \$ 1968 | \$ 57 | \$ | \$ | \$ | 2025 |
| | leaning of Streets & Gutters | | | 1 | | <u> </u> | |
| | now and Ice Removal | 7572 | | | | | 7572 |
| | raffic Signals, Signs, etc. | 121 | | | | | 121 |
| | treet Lighting | | | | | | Maria de la Companya del Companya de la Companya de la Companya del Companya de la Companya de l |
| 435 S | idewalks and Crosswalks | | | | | | |
| 436 S | torm Sewers and Drains | | | | | | |
| 437 R | epairs of Tools & Machinery | 8647 | | | | | 8647 |
| | ighways and Bridges | 29375 | 11540 | | 814 | | 41739 |
| | y. Construction & Rebuilding | | | | | | |
| 492 In | terfund Operating Transfers | | | | | | |
| | TOTAL EXPENDITURES | \$ 47683 | \$ 11597 | \$ | \$ 814 | \$ | 60094 |
| | ASSETS, December 31 | | | | | | |
| | Cash (Checking, Savings, & | Petty Cash / | Accounts, CD: | s, etc.) | \$ 4402 | | |
| 120 t | Investments | | | | | | |
| 130 | Due from Other Funds | | | | | 1 | |
| - | Other Assets | | | | | <u> </u> | |
| † | L | | | | | \$ | 4402 |
| 000 | LESS: LIABILITIES, DECEMBER | (31 | | | T.X. | | |
| 200 | Payables | | | | \$ | | |
| 230 | Due to Other Funds | | | | | | |
| | Other Liabilities | | | | <u> </u> | | |
| 071 70 | Total Liabilities | ב הרפרווהדה י | 21 | | | \$ | |
| | LESS: FUND BALANCE RESERVES | | | 1:4:00 7-0- | December | \$ | .1,1, |
| 2/9 1 | UNRESERVED FUND BALANCE, DEC | ASSETS | ress Liabi | iities less | keserves) | \$ | 4402 |
| | TOTAL EXPENDED AND UNEXPENDED | | | | | | 1.1101 |
| | plus Reserved and Unreserve | eu rund Balar | ices) (Should | u equal lota | i Avallable) | <u></u> | 64496 |

| Acc't | Classification | | | | | To | otal |
|----------|--|---|-------------------------|---------------|----------------------|--------------|-------------|
| No. | | | | | | | |
| | | | | | | | |
| 100 | ASSETS, JANUARY 1 | | | | Omit Cents | Omit | Cents |
| 100 † | | Petty Cash / | Accounts, CDs | s, etc.) | \$ | | |
| | Investments | | | | | | |
| 130 | Due from Other Funds | | | | | | |
| 135 | Due from Other Governments | | | | | | |
| 145 | Accounts Receivable | | | | | | |
| | Other Assets | | | | | | |
| | • | | | | | \$ | |
| | LESS: LIABILITIES , JANUARY | <u></u> | | | | | |
| 200 | Payables Due to Other Funds | | | | \$ | | |
| 230 | Other Liabilities | | | | | ļ | |
| | Total Liabilities | | | | | <u></u> | |
| 271 70 | LESS: FUND BALANCE RESERVES | 1 ANIIADV 1 | | | | \$ | |
| | UNRESERVED FUND BALANCE, JAN | | ote loce liet | vilities less | Posonuca | \$ | |
| <u> </u> | UNIVERSELATED LOUD DATAMOE, AND | IUMKI I (ASSE | to 1622 Figi | TILLES TESS | keserves) | \$ | |
| | REVENUES AND OTHER FINANCING | SUNDES | | | | | |
| | Interest, Rents, and Royalt | | | | |] | |
| 341 | Interest Earnings | ,163 | | | \$ | | |
| 341 | Intergovernmental Revenues | | | | ф | | |
| 352.07 | | aring Entit | lement | | | | |
| 332.07 | Other Revenues | idi ing Liicic | rement | | | 1 | |
| | Other Financing Sources | | | | | | |
| 392 | Interfund Operating Transi | ers | | | | | |
| 352 | interrana operating fransi | | | | L | | |
| | TOTAL REVENUES AND OTHER | FINANCING SO | DURCES | | | \$ | |
| | TOTAL AVAILABLE (Up possessed | Fund Dalama | n nlug Total | Daviania | 1 0+ h = n | | |
| | TOTAL AVAILABLE (Unreserved Financing Sources) (Should | runu Balance | e pius lotai | kevenues and | d Other | 1 | |
| | Financing Sources) (Shourd | Donconal | Other Oper- | Capital | | | |
| | | Services | | | Capital Purchases | | |
| | EVDENDITUDES AND OTHER | Services | ating Ex- penditures | | Purchases | | |
| | EXPENDITURES AND OTHER | 10 10 | , . | , | 70 70 | 1 | |
| ļ | FINANCING USES | .1019 | | | .7079 | | |
| 400-09 | General Government | \$ | Omit Cents \$ | s only cents | Omit cents \$ | } | |
| 400-09 | Public Safety | Ψ | 1 4 | 1 | ψ | <u> </u> | |
| 410 | Police | | | | | Γ | |
| 410 | Fire | | | | | | |
| 411-18 | l | *************************************** | | | | | |
| 412-18 | Corrections | | | | | | |
| 413 | Health and Welfare | | <u> </u> | <u> </u> | | L | |
| 421 | Health Health | | | | | <u> </u> | |
| 422&23 | Hospitals | | | | | | |
| 424&25 | Other Health and Welfare | | | | | | |
| 427 | Public Works | | L | | | <u> </u> | |
| 427 | SanitationSolid Waste | | | | | Γ | |
| 428 | Weed Control | | | | | | |
| 429 | Wastewater | | | | | | |
| 763 | Public Works | | | <u> </u> | | L | |
| 430-39 | | | I - | | | <u> </u> | |
| 100-00 | inginajo, kodas a sorceos | | l | | | L | |

| Acc't No. | Classification | Personal | Other Oper- | Capital | Capital | Total |
|--------------|---|--------------|---------------|--|------------|--|
| No. | 1 | | | | | |
| | | Services | ating Ex- | Construc- | Purchases | |
| Ì | Expenditures and Other | | penditures | tion | Ì | Ì |
| 1 | Financing UsesContinued | .1019 | .2059 | .6069 | .7079 | [|
| | Public Works | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| 440-49 | Other Public Works and | | | | | |
| | and Enterprises (List) | | | | | |
| | | \$ | \$ | \$ | \$ | \$ |
| | | | 1 | | | |
| | | | | | | |
| | | | | | | |
| | | | | ************************************** | | |
| | CultureRecreation | | | and the second s | | <u>. </u> |
| 451-54 | Parks and Recreation | | | | | |
| 455 | Shade Trees | | | | | |
| 456 | Libraries | | | | | |
| 457-59 | | | | | | |
| 460-69 | Conservation & Development | | | | | |
| 400-09 | Debt Service | | | | | |
| 471 | | | | | | |
| 471 | Debt Principal | on Note Driv | 20121 | | | |
| 471.70 | Tax and Revenue Anticipati Debt Interest | on Note Prin | icipai | | | |
| 472 | | N. t V. t | . | | | |
| 472.70 | | on Note Inte | erest | | | |
| 475 | Fiscal Agent's Fees | 7-1 | <u> </u> | | | |
| 480-89 | Miscellaneous Expenditures | (Please 11st | [) | | | γ |
| | | · | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 490-99 | Other Financing Uses | | | | | |
| | | | | | | |
| | TOTAL EXPENDITURES AND | | | | | |
| Ī | OTHER FINANCING USES | \$ | (\$ | \$ | \$ | \$ |
| | | | | | | |
| | ASSETS, DECEMBER 31 | | | | | |
| 100 + | Cash (Checking, Savings, & | Petty Cash / | Accounts, CDs | etc.) | \$ | |
| 120 † | Investments | | ····· | | | |
| 130 | Due from Other Funds | | | | | |
| 135 | Due from Other Governments | | | | | |
| 145 | Accounts Receivable | | | | | |
| | Other Assets | | | | | |
| | Total Assets | | | | | \$ |
| | LESS: LIABILITIES , DECEMBER | 31 | | | | * |
| 200 | Payables | <u> </u> | | | \$ | |
| 230 | Due to Other Funds | | | | Ψ | |
| 230 | Other Liabilities | | | | | |
| | | | | | | <u> </u> |
| 071 70 | Total Liabilities | | 21 | | | \$ |
| | LESS: FUND BALANCE RESERVES | | | 2122 7 | \ | <u> </u> |
| 2/9 † | UNRESERVED FUND BALANCE, DEC | . 31 (Assets | s less Liabil | ities less | keserves | \$ |
| | | | | | | |
| j, | * ARKI BULENBER **** ******************************* | - / | | | | 1 |
| | TOTAL EXPENDED AND UNEXPENDE Balance) (Should equal Tota | | | us Unreserve | ed Fund | } \$ |

(THIS PAGE INTENTIONALLY LEFT BLANK)

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.

| | OZ OS. SI EOTAL REVEROL FORDS (90VEFIMILETO | | <i>'</i> | OU POSTCUT |
|--------|--|-------------|-----------------------|------------|
| Acc't | Classification | | INDUSTRIAL PAR 02. | 03. |
| No. | | | | |
| 140. | | | Street- | Fire |
| | | | Lighting | Protection |
| | | | Tax Fund* | Tax Fund* |
| | | | | |
| | ASSETS, JANUARY 1 | | Omit Cents | Omit Cents |
| 100 t | | c.) | \$ 253 | \$ |
| 120 † | | | | |
| 130 | Due from Other Funds | | | |
| 135 | Due from Other Governments | | | |
| 140 | Taxes Receivable | | | |
| | Other Assets | | | |
| + | | | \$: 253 | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | ψ <u></u> <u> </u> | Ψ , |
| 200 | Payables | | \$ | \$ |
| 230 | Due to Other Funds | | Ψ | Ψ |
| 235 | Due to Other Governments | | | |
| 235 | | | | |
| | Other Liabilities | | * | |
| ~~~ | Total Liabilities | | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Re | eserves) | \$ <i>353</i> | \$ |
| | | | 1 | |
| | REVENUES AND OTHER FINANCING SOURCES | Rate < | | |
| 301 | TaxesReal Property | | \$ | \$ |
| 305 | Occupation Taxes | | | |
| | (levied under municipal code) | | | |
| 341 | Interest Earnings | | 362 | |
| 351-53 | | | 0,00 | |
| 354-56 | | | 120886 | |
| 357-59 | Local Government Units | | 190864 | |
| 337-33 | Other Revenues | | | |
| 200 | | | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | | |
| | | | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ 121148 | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Reve | | | |
| | and Other Financing Sources) (Should equal Total Expend | ded and | | |
| | Unexpended) | | \$ 121401 | \$ |
| | | | | |
| | EXPENDITURES AND OTHER FINANCING USES (list type of proj | ject) | | |
| 400-09 | | | 5 | \$ |
| 410 | Public SafetyPolice | | | |
| 411 | Fire | | • | |
| 412-18 | | | | |
| 412-18 | Corrections | | | |
| 421 | Health and WelfareHealth | | | |
| | | | , | |
| 422&23 | | | | |
| 424&25 | | | | |
| 427 | Public WorksSanitationSolid Waste (Garbage, Refuse, | , etc.) | | |
| | Weed Control | | | |
| 428 | | | | |
| | Wastewater (Sewerage) | | | , |

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

| Jenedal | OZ. 2-03. SI LOTAL REVENUE TONDS (government out Turing | | PARK PROJECT |
|---------|---|--|---|
| I Acolt | Classification | 02. | |
| 1 | Classification | | 03. |
| No. | | Street | Fire |
| | | Lighting | Protection |
| | Expenditures and Other Financing UsesContinued | Tax Fund* | |
| 440-49 | Public WorksOther Public Works & Enterprises(Please list) | Omit Cents | Omit Cents |
| | | \$. | \$ |
| | | | |
| | | | |
| | | | |
| | | | |
| 451-54 | Culture Decreation Danks and Decreation | | |
| | CultureRecreationParks and Recreation | | |
| 455 | Shade Trees | | |
| 456 | Libraries | | |
| 457-59 | Other CultureRecreation | | |
| 460-69 | Conservation and Development | | |
| 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) | | |
| 400-89 | | | |
| | RETURN OF INTEREST | 531 | |
| | BANK SERVICE CHARGE | 5 | |
| | | | |
| | | | |
| | | | |
| 490-99 | Other Financing Uses | | |
| | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ 121401 | \$ |
| | TOTAL EXPENDITORES AND STALK TIMASTRA COLO | 1011401 | * |
| | ASSETS, DECEMBER 31 | | |
| 100 + | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | £ | 6 |
| 100 † | | \$ 0 | \$ |
| 120 † | | | |
| 130 | Due from Other Funds | | |
| 135 | Due from Other Governments | | |
| 140 | Taxes Receivable | | |
| | Other Assets | | |
| + | Total Assets | \$ 0 | \$ |
| | LESS: LIABILITIES, DECEMBER 31 | Č | |
| 200 | Payables | \$ | \$ |
| 230 | Due to Other Funds | | |
| 235 | Due to Other Governments | <u> </u> | |
| 235 | | | |
| | Other Liabilities | | |
| | Total Liabilities | \$ | 3 |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ 0 | \$ |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | | |
| | Financing Uses plus Unreserved Fund Balance) (Should equal | | ľ |
| | Total Available) | \$ 121401 | \$ |
| | · · · · · · · · · · · · · · · · · · · | | |

^{*}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 - <i>POLICE</i> Fund | Total All Special Revenue Funds |
| | | rana | Tundo |
| | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ 1000 | \$ 8661 |
| 120 t | Investments | Ψ 7000 | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |
| 130 | Due from Other Funds | | |
| 135 | Due from Other Governments | | |
| 140 | Taxes Receivable | | |
| 10 | Other Assets | | |
| | Total Assets | \$ 1000 | \$ 8661 |
| | LESS: LIABILITIES, JANUARY 1 | ¥ 1000 | ሳ የሱሴ! |
| 200 | Payables | \$ | \$ |
| 230 | Due to Other Funds | Ψ | Ψ |
| 235 | Due to Other Governments | | |
| 233 | Other Liabilities | | |
| | Total Liabilities | e | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1 | \$ \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | | |
| 2/9 | ONKESERAED LOND DATANCE (Assers 1622 FIGUILICIES 1622 KESELAGE) | \$ 1000 | \$ 8661 |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| 301 | | | \$ |
| | TaxesReal Property | \$ | 1 |
| 305 | Occupation Taxes (levied under municipal code) | | |
| 341 | | 151 | 167.0.5 |
| 351-53 | Interest Earnings Intergovernmental RevenuesFederal | 254 | 1790 |
| 354-56 | State | | 101.000 |
| | Local Government Units | 10.00 | 176700 |
| 357-59 | Other Revenues | 13090 | 12090 |
| 392 | Other Financing SourcesInterfund Operating Transfers | 779 | 779 |
| 392 | Other Financing SourcesInterfund Operating Transfers | 41000 | 41000 |
| | TOTAL DEVENUES AND OTHER SIMANCING COURSES | ¢ | ¢ 1000=0 |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 54123 | \$ 232359 |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and | | |
| | | \$ 55123 | t 1.11000 |
| | Unexpended) | \$ 55123 | \$ 241020 |
| | EVENDITUDES AND OTHER FINANCING USES (list tupe of project) | | |
| 400.00 | EXPENDITURES AND OTHER FINANCING USES (list type of project) | l. | <u>+</u> |
| 400-09 | General Government | \$ | \$ |
| 410 | Public SafetyPolice | 42753 | 42753 |
| 411 | Fire | | |
| 412-18 | Other Public Safety | | |
| 419 | Corrections | | |
| 421 | Health and WelfareHealth | | |
| 422&23 | Hospitals | | |
| 424&25 | Other Health and Welfare | | ļ |
| 427 | Public WorksSanitationSolid Waste (Garbage, Refuse, etc.) | | |
| 428 429 | Weed Control | | |
| 429 | Wastewater (Sewerage) | | |
| 430-39 | Public WorksHighways, Roads, and Streets | I | 180959 |

| Acc't | Classification | т | 0. | To | tal All |
|-------------------|---|--------------|--|--------------|--|
| No. | (Please list type of special revenue fund) | | ·_• | | Special |
| 140 • | (rrease 1130 type of spectal revenue rand) | ρ | SLICE | | Revenue |
| | Expenditures and Other Financing UsesContinued | -10 | Fund | ' | Funds |
| 440-49 | Public Works-Other Public Works & Enterprises(Please list) | Omi | t Cents | On | nit Cents |
| 440-43 | Public WorksOther Fublic Works & Enterprises(Freuse 1130) | \$ | C CEIICS | \$ | ire cenes |
| | | 1 | | ₽ P | |
| | | | | | |
| <u> </u> | | | | | |
| | | | | | |
| 451-54 | CultureRecreationParks and Recreation | | | | |
| 455 | Shade Trees | | | | |
| 456 | Libraries | | | - | |
| 457-59 | Other CultureRecreation | | ······································ | | |
| 460-69 | Conservation and Development | | | | |
| 471 | Debt ServiceDebt Principal | | 2400 | | 20.00 |
| | Tax and Revenue Anticipation Note Principal | | 3750 | | 3750 |
| 471.70 472 | Debt Interest | | 100 | | 1 A 574 mm |
| 472.70 | Tax and Revenue Anticipation Note Interest | | 1085 | | 1085 |
| | | | | | |
| 475 480-89 | Fiscal Agent's Fees | | | | |
| 480-89 | | ļ | | ļ | |
| | RETURN OF INTEREST | | | | <u> 531 </u> |
| | BANK SERVICE CHARGE | <u> </u> | 1/00 | ļ | 5 |
| | EMPLOYEE BENEFITS | | 403 | <u> </u> | 403 |
| | | | | | |
| 490-99 | Other Financing Uses | | 6995 | | 6995 |
| 490-99 | Other Financing uses | - | 6995 | ļ | 6995 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | culou! | l d | 236481 |
| | TOTAL EXPENDITURES AND OTHER TIMANCING USES | P | 54986 | φ_ | 036481 |
| | ASSETS, DECEMBER 31 | | | | |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | 120 | \$ | 4539 |
| 120 † | | φ | 137 | φ | 4931 |
| $\frac{120}{130}$ | Due from Other Funds | | | | |
| 135 | Due from Other Governments | - | | | |
| $\frac{135}{140}$ | Taxes Receivable | | | <u> </u> | |
| 140 | | | | ├ | |
| | Other Assets Total Assets | \$ | 137 | \$ | 4539 |
| | LESS: LIABILITIES, DECEMBER 31 | 10 | 10.1 | 1 0 | <u> 4237 </u> |
| 200 | | 6 | | | |
| 200 | Payables Due to Other Funds | \$ | | \$ | |
| 230 | | | | | |
| 235 | Due to Other Governments | | | - | |
| | Other Liabilities | ╁— | | 1 | |
| 070 | Total Liabilities | \$ | | \$ | the same of the sa |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 | \$ | 1 | \$ | .1 |
| 279 † | | \$ | 137 | \$ | 4539 |
| 1 | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | | | | |
| | Financing Uses plus Unreserved Fund Balance) (Should equal | 1 | 100 | 4 | 1.11.51 |
| J | Total Available) | \$ | 55123 | \$ | 241020 |

| N + | | | | |
|---------|---|--|-------------|--------------|
| | Classification | | 1 | l_• |
| No. | (Please list type of capital project fund) | | | |
| | | | | |
| | | | Fund | Fund |
| | | | | |
| | ASSETS, JANUARY 1 | | Omit Cents | Omit Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, | , etc.) | \$ | \$ |
| 120 † | Investments | | | |
| 130&35 | Due from Other Funds | | | |
| 135 | Due from Other Governments | | | |
| 140 | Taxes Receivable | | | |
| | Other Assets | | | |
| l f | Total Assets | | \$ | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | | |
| 200 | Payables | | \$ | \$ |
| | Due to Other Funds | | Ψ | Ψ |
| 235 | Due to Other Governments | | | |
| ==== | Other Liabilities | - | | |
| | Total Liabilities | | \$ | \$ |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUAR | V 1 | \$ | \$ |
| | UNRESERVED FUND BALANCE (Assets less Liabilities less | | \$ | v |
| 2/3 1 | ONNESERVED TOND BALANCE TASSECS TESS ETABLITES TESS | Nesel ves | φ | Φ |
| | REVENUES AND OTHER FINANCING SOURCES | Tax Rate < | | |
| | | Tax Nace \ | | |
| 301 | TaxesReal PropertyOccupation Taxes | | \$ | \$ |
| 305 | | | | |
| | (levied under municipal code) | | | |
| 341 | Interest Earnings | | | |
| 351-53 | Intergovernmental RevenuesFederal | | | |
| 354-56 | State | | | |
| 357-59 | Local Government Unit | | | |
| | Other Revenues (list) | | | |
| | Other Revenues (list) | | | |
| 392 | Other Financing SourcesInterfund Operating Transfe | | | |
| 393 | Proceeds of General Long1 | Term Debt | | |
| | | | | |
| Ì | TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ | \$ |
| | | | | |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total F | Revenues | | |
| i i | and Other Financing Sources) (Should equal Total Ava | ailable) | \$ | İ\$ |
| | | | | |
| | EXPENDITURES AND OTHER FINANCING USES (list type of p | roject) | | |
| 400-09 | General Government | | \$ | \$ |
| 410 | Public SafetyPolice | | 7 | T |
| 411 | Fire | | | |
| 412-18 | Other Public Safety | 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1 | | |
| 419 | Corrections | | | |
| 421 | Health and WelfareHealth | | | |
| 422823 | Hospitals | | | |
| 424&25 | Other Health and Welfare | | | |
| 424 425 | Public WorksSanitationSolid Waste (Garbage, Refu | 150 ot c | | |
| | | ise, etc.) | | |
| 428 | Weed Control | | | |
| 429 | Wastewater (Sewerage) | | | |
| 430-39 | Public WorksHighways, Roads, and Streets | | | |

| Acc't | Classification | 1. | 1 . |
|---|---|------------|--|
| No. | (Please list type of capital project fund) | <u></u> • | <u>'</u> _• |
| 110. | \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | | |
| | Expenditures and Other Financing UsesContinued | Fund | Funds |
| 440-49 | | Omit Cents | Omit Cents |
| 440-43 | Fubite Notks-20ther Fubite Notks & Enterprises(Freuse 1136) | ¢ | \$ |
| | | 1 4 | Ψ |
| ···· | | | |
| | | | |
| | | | |
| 451-54 | CultureRecreationParks and Recreation | | |
| 455 | Shade Trees | | |
| 456 | Libraries | | |
| 457-59 | | | |
| 460-69 | | | |
| 471 | Debt ServiceDebt Principal | | |
| $\frac{471}{471.70}$ | Tax and Revenue Anticipation Note Principal | | |
| 471.70 | Debt Interest | | |
| 472.70 | | | |
| 472.70 | Fiscal Agent's Fees | | |
| 480-89 | Miscellaneous Expenditures(Please list) | | |
| 400-09 | Miscerialeous Expendicules(Frease 1130) | | |
| ************************************** | | | |
| | | | |
| | | | |
| - | | | |
| 490-99 | Other Financing Uses | <u> </u> | |
| 490-39 | Other Financing Uses | | |
| | TOTAL EVENDITURES AND OTHER FINANCING USES | 4 | ¢. |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | ASSETS, DECEMBER 31 | | |
| 100 † | | \$ | \$ |
| 120 T | | <u> P</u> | Φ |
| 130 | Due from Other Funds | <u> </u> | |
| 135 | Due from Other Governments | | |
| 140 | Taxes Receivable | | |
| 140 | Other Assets | | |
| + | Total Assets | \$ | \$ |
| | LESS: LIABILITIES, DECEMBER 31 | b | Ψ |
| 200 | Payables | đ | đ |
| 200 230 | Due to Other Funds | \$ | \$ |
| 235 | Due to Other Governments | | |
| ۷۵۵ | | | |
| *************************************** | Other Liabilities | 1 | <u> </u> |
| 273 | Total Liabilities | \$ | \$ |
| 113 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 | \$ | \$ \$ |
| | | | I % |
| 279 † | | 1 | <u> </u> |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | Į. | <u> </u> |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available) | \$ | \$ |

| | Classification | | 30. | Total All |
|--------------|---|--------------|--------------|-----------|
| No. | | | Capital | Capital |
| | | | Reserve | Projects |
| | | | Fund | Funds |
| | ACOUNTS ANNUADY A | | | |
| | ASSETS, JANUARY 1 | | Omit Cents | |
| | Cash (Checking, Savings, & Petty Cash Accounts, CDs, | etc.) | \$ | \$ |
| | Investments Due from Other Funds | | | |
| 130 | Due from Other Funds Due from Other Governments | | | |
| 135 | - | | | |
| 140 | Taxes Receivable Other Assets | | | |
| | Total Assets | | <i>a</i> | |
| | | | \$ | \$ |
| 200 | LESS: LIABILITIES, JANUARY 1 | | . | * |
| 230 | Payables Due to Other Funds | | \$ | \$ |
| 235 | Due to Other Governments | | | |
| 235 | Other Liabilities | | | |
| | Total Liabilities | | đ. | <u> </u> |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUAR |) V 1 | \$ | \$ |
| 273 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less | C Pasaryas \ | D | \$ |
| 2/9 1 | ONKESERVED FORD DALANCE (ASSECT 1633 EIGDITTCTES 1633 | Kezel vez) |) | \$ |
| | REVENUES AND OTHER FINANCING SOURCES | Tax Rate < | | |
| 301 | TaxesReal Property | Tax Nacc V | \$ | \$ |
| 305 | Occupation Taxes | | Ψ | Ψ |
| 000 | (levied under municipal code) | | | |
| 341 | Interest Earnings | | | |
| 351-53 | Intergovernmental RevenuesFederal | | | |
| 354-56 | State | | | |
| 357-59 | Local Government Units | | | |
| | Other Revenues (list) | | | |
| | Other Revenues (list) | | | |
| 392 | Other Financing SourcesInterfund Operating Transfe | ers | | |
| 393 | Proceeds of General Long1 | | | |
| | | | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total F | Revenues | | |
| | and Other Financing Sources) (Should equal Total Exp | pended and | | |
| | Unexpended) | | \$ | \$ |
| | | | | |
| | EXPENDITURES AND OTHER FINANCING USES (list type of p | oroject) | | |
| 400-09 | General Government | | \$ | \$ |
| 410 | Public SafetyPolice | | | |
| 411 | Fire | | | |
| 412-18 | | | | |
| 419 | Corrections | | | |
| 421 | Health and WelfareHealth | | | |
| 422&23 | Hospitals | | | |
| 424&25 | Other Health and Welfare | | | |
| 427 | Public WorksSanitationSolid Waste (Garbage, Refu | use, etc.) | | |
| 428 | Weed Control | | | |
| 429 | Wastewater (Sewerage) | | | |
| 430-39 | Public WorksHighways, Roads, and Streets | | l | I |

| | Classification | 30. | Total All |
|--|--|----------------------|----------------------------|
| No. | 014331116461611 | Capital | Capital |
| 1100 | | Reserve | Projects |
| | Expenditures and Other Financing UsesContinued | Fund | Funds |
| 440-49 | | Omit Cents | |
| 110 13 | Tubito Notice Conc. Fuzzilo Notice di Elico. Pri 1000 (Finance 1.100) | \$ | \$ |
| | | | <u> </u> |
| | | | |
| | | <u> </u> | |
| | | | |
| 451-54 | CultureRecreationParks and Recreation | | |
| 455 | Shade Trees | | |
| 456 | Libraries | | |
| 457-59 | Other CultureRecreation | | |
| 460-69 | Conservation and Development | | |
| 471 | Debt ServiceDebt Principal | | |
| 471.70 | | | |
| 472 | Debt Interest | | |
| 472.70 | Tax and Revenue Anticipation Note Interest | | |
| 475 | Fiscal Agent's Fees | | |
| 480-89 | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 1 | | į. | 1 |
| | | | |
| 490-99 | Other Financing Uses | | |
| 490-99 | Other Financing Uses | | |
| 490-99 | Other Financing Uses TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| 490-99 | | \$ | \$ |
| 490-99 | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| 490-99 100 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 | \$ | \$ |
| 100 † 120 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments | | |
| 100 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | | |
| 100 † 120 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments | | , |
| 100 † 120 † 130 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable | | |
| 100 † 120 † 130 135 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments | | |
| 100 † 120 † 130 135 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets | | |
| 100 † 120 † 130 135 140 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 | \$ | \$ |
| 100 † 120 † 130 135 140 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables | \$ | \$ |
| 100 † 120 † 130 135 140 † 200 230 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds | \$ | \$ |
| 100 † 120 † 130 135 140 † | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments | \$ | \$ |
| 100 † 120 † 130 135 140 † 200 230 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities | \$ | \$ |
| 100 † 120 † 130 135 140 † 200 230 235 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities Total Liabilities | \$ \$ | \$ \$ \$ |
| 100 † 120 † 130 135 140 † 200 230 235 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities Total Liabilities LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 | \$ \$ \$ \$ | \$ \$ \$ \$ \$ |
| 100 † 120 † 130 135 140 † 200 230 235 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities Total Liabilities LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ \$ | \$ \$ \$ |
| 100 † 120 † 130 135 140 † 200 230 235 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities Total 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 | \$ \$ \$ \$ | \$ \$ \$ \$ \$ |
| 100 † 120 † 130 135 140 † 200 230 235 | TOTAL EXPENDITURES AND OTHER FINANCING USES ASSETS, DECEMBER 31 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) Investments Due from Other Funds Due from Other Governments Taxes Receivable Other Assets Total Assets LESS: LIABILITIES, DECEMBER 31 Payables Due to Other Funds Due to Other Governments Other Liabilities Total Liabilities LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ \$ \$ \$ | \$ \$ \$ \$ \$ |

| Acc't | Classification | 20. | 21. |
|----------|--|------------------|--------------|
| | (Please list type of debt service fund) | 20. | |
| | | Fund | Fund |
| | ACCETC LAMILADY 1 | Omit Conta | Omit Conto |
| 100 t | ASSETS, JANUARY 1 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | Omit Cents | Omit Cents |
| 120 t | Investments | Ψ | 1 |
| 120 1 | Other Current Assets | | |
| + | | \$ | \$ |
| <u>-</u> | LESS: LIABILITIES , JANUARY 1 | \$ | \$ |
| 271 | LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1 | \$ | \$ |
| | UNRESERVED FUND BALANCE, JANUARY 1 | - Š | \$ |
| | | | |
| | REVENUES AND OTHER FINANCING SOURCES | <u>₹</u> | |
| 301 | TaxesReal Property Taxes | \$ | \$ |
| 305 | Occupation Taxes | | |
| | (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Intergovernmental RevenueFederal | | |
| 354-56 | State | | |
| 357-59 | | | |
| | Other Revenues (list) | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | |
| | TOTAL DEVENUES AND OTHER ETHANISTING COURSES | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus | | |
| | Total Revenues and Other Financing Sources) (Should equal | đ | • |
| | Total Expended and Unexpended) | \$ | \$ |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 471 00 | Debt ServiceDebt Principal | \$ | \$ |
| 471.70 | | | + |
| 472.00 | Debt Interest | | |
| 472.70 | | | |
| 475.00 | Fiscal Agent's Fees | | <u> </u> |
| 17000 | Other Expenditures (list) | | |
| | Other Expenditures (list) | | |
| | Other Expenditures (list) | | |
| | Other Expenditures (list) | | |
| 492.00 | Other Financing UsesInterfund Operating Transfers | | |
| 1 | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | | | |
| | ASSETS, DECEMBER 31 | | |
| 100 t | | \$ | \$ |
| 120 † | | | · |
| | Other Current Assets | | |
| | | \$ | \$ |
| | LESS: LIABILITIES, DECEMBER 31 | \$ | \$ |
| 271 | LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31 | \$ | \$ |
| 279 t | UNRESERVED FUND BALANCE, DECEMBER 31 | \$ | \$ |
| ļ | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | | |
| | Financing Uses plus Reserved and Unreserved Fund Balances) | | |
| | (Should equal Total Available) | \$ | \$ |

| Acc't | Classification | 22. | Total All |
|----------|---|-------------|------------|
| No. | (Please list type of debt service fund) | | Debt Serv. |
| | | Fund | Funds |
| | ASSETS, JANUARY 1 | Omit Cents | Omit Conts |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | Omit Cents |
| 120 t | Investments | 1 | φ |
| 120 | Other Current Assets | <u> </u> | |
| + | Total Assets | \$ | \$ |
| \ | LESS: LIABILITIES , JANUARY 1 | \$ | \$ |
| 271 | LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, JANUARY 1 | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE, JANUARY 1 | \$ | \$ |
| 2/3 | UNKESERVED FUND BALANGE, UANGART I | 2 | Ψ |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| 301 | TaxesReal Property Taxes | \$ | \$ |
| 305 | Occupation Taxes | 1 | Ψ |
| 303 | (levied under municipal code) | | |
| 341 | Interest Earnings | | |
| 351-53 | Interest Editings Interest Editings Interest Editings | _ | |
| 354-56 | State | | |
| 357-59 | Local Government Units | | |
| 337-33 | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | |
| 352 | other financing sources-since rand operating fransiers | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus | | |
| | Total Revenues and Other Financing Sources) (Should equal | Ì | |
| | Total Expended and Unexpended) | \$ | \$ |
| | | | |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 471.00 | | \$ | \$ |
| 471.70 | | | |
| 472.00 | Debt Interest | | |
| 472.70 | Tax & Revenue Anticipation Note Interest | | |
| 475.00 | | | |
| | Other Expenditures (list) | | |
| l | Other Expenditures (list) | | |
| | Other Expenditures (list) | | |
| | Other Expenditures (list) | | |
| 492.00 | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | ACCETO DECEMBED OF | | Į |
| 100 | ASSETS, DECEMBER 31 | | |
| | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| 120 t | Investments | | |
| <u> </u> | Other Current Assets | <u> </u> | 0 |
| T | Total Assets | \$ | \$ |
| 071 | LESS: LIABILITIES, DECEMBER 31 | \$ | \$ |
| 271 | LESS: FUND BALANCE RESERVED FOR DEBT SERVICE, DECEMBER 31 | \$ | \$ |
| 279 t | UNRESERVED FUND BALANCE, DECEMBER 31 | \$ | 1 9 |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | 1 | |
| | Financing Uses plus Reserved and Unreserved Fund Balances) | 4 | \$ |
| I | (Should equal Total Available) | <u> \$</u> | <u> Ψ</u> |

| | | , - | |
|--|---|----------------|--------------------------|
| Acc't | Classification | 13. | 14. |
| No. | (To be used when a special assessment is levied. If a special | Street | Fire |
| 10. | tay is lovied assessment in a special revenue fund | | |
| | tax is levied, account and report in a special revenue fund) | | Protection |
| 1200- | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 100 f | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| | Investments | | |
| 121-25 | Special Assessments Receivable | | |
| | Other Assets | | |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Current Payables | | |
| | | | |
| | Due to Other Funds and Other Governments | | |
| | 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 + | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| 2/3 | ONNESCRIVED FORD DALARGE (ASSECTS 1633 ETABLITICIES 1633 RESERVES) | J | \$ |
| | DEVENUES AND OTHER STNANGING COURCES | | |
| 241 | REVENUES AND OTHER FINANCING SOURCES | <u></u> | |
| 341 | Interest Earnings | \$ | \$ |
| | Intergovernmental RevenuesFederal | | |
| 354-56 | State | | |
| 357-59 | Local Government Unit | | |
| 383 | Special Assessments (specify) | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | |
| 393 | | | |
| 393 | Proceeds of General LongTerm Debt* | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues | | |
| 1 | and Other Financing Sources) | \$ | \$ |
| | | | |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 409 | General GovernmentGeneral Government Buildings and Plant | \$ | \$ |
| | | 4 | 3 |
| 411&12 | | | |
| 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 | | |
| | | | The second second second |
| 472 | Debt Interest | | |
| 492 | Other Financing UsesInterfund Operating Transfers | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | | | |
| | ASSETS, DECEMBER 31 | | |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| | Investments | Ψ | Ψ |
| | | | |
| | | | |
| | Special Assessments Receivable | | |
| | Other Assets | | |
| 121-25 | Other Assets LESS: LIABILITIES, DECEMBER 31 | | |
| 121-25 | Other Assets LESS: LIABILITIES, DECEMBER 31 | | |
| 200 | Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables | | |
| 200 230&35 | Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments | | |
| 200 230&35 241&42 | Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable | | |
| 200 230&35 241&42 252 | Other Assets LESS: LIABILITIES, DECEMBER 31 Current Payables Due to Other Funds and Other Governments Matured Bonds, Notes, and Interest Payable Deferred Revenues | | |
| 200 230&35 241&42 252 255&61 | 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) | | |
| 200 230&35 241&42 252 255&61 273 | 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 | \$ | \$ |
| 200 230&35 241&42 252 255&61 273 | 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 | \$ | \$ \$ |
| 200 230&35 241&42 252 255&61 273 | 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) | \$ \$ | \$ \$ |
| 200 230&35 241&42 252 255&61 273 | 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 | \$ | |
| 200 230&35 241&42 252 255&61 273 279 † | 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) | \$ \$ \$ | \$ \$ \$ |

| | | | · |
|-------------|---|----------------|-------------|
| Acc't | Classification | 1. | Total All |
| No. | (Please list type of special assessment fund) | * | Spec. Assmt |
| 110. | the second of the special assessment fundy | Fund | Funds |
| | ASSETS, JANUARY 1 | Omit Cents | |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| | | 3 | 3 |
| | Investments | | |
| 121-25 | Special Assessments Receivable | | |
| | Other Assets | | |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Current Payables | | |
| | Due to Other Funds and Other Governments | | |
| | 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) | \$ | \$ |
| | | 7 | |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| 341 | Interest Earnings | \$ | \$ |
| | Interest Larrings Intergovernmental RevenuesFederal | ļ * | Ψ |
| 354-56 | | <u> </u> | |
| | | | |
| 357-59 | | | |
| 383 | Special Assessments (specify) | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | |
| 39 3 | Proceeds of General LongTerm Debt* | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues | | |
| <u></u> | and Other Financing Sources) | \$ | \$ |
| | | | |
| 1 | EXPENDITURES AND OTHER FINANCING USES | | |
| 409 | General GovernmentGeneral Government Buildings and Plant | \$ | \$ |
| 1 | Public SafetyPolice and Fire | | • |
| 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 | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | | | |
| | ASSETS, DECEMBER 31 | | |
| 100 t | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| | Investments | | |
| | Special Assessments Receivable | | |
| | Other Assets | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 200 | Current Payables | | |
| | Due to Other Funds and Other Governments | | |
| | | | |
| | Matured Bonds, Notes, and Interest Payable | | |
| 252 | Deferred Revenues | | |
| 255&61 | | <u></u> | |
| 273 | LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31 | \$ | \$ |
| 279 t | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | | |
| I | Financing Uses plus Unreserved Fund Balance) | \$ | \$ |
| | 1 than only | | |

| | Classification | | Total |
|--------|--|-------------|------------|
| No. | | | |
| | CHARLES ACCULA LANGARY 1 | 0-44 0-4- | 0 14 0 |
| 100 f | CURRENT ASSETS, ETC., JANUARY 1 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | Omit Cents | Omit Cents |
| 120 † | | \$ | |
| 120 1 | | | |
| 145 | Receivables | | |
| | Accounts Receivable | | |
| | Special Assessments Receivable | | |
| 136&39 | Accrued Interest Receivable Due from Other Funds | | |
| 130 | Due from Other Governments | | |
| 135 | | | |
| 133 | Advances to Other Funds | | |
| 150 | Inventory of Materials and Supplies | | |
| 155 | Prepaid Expenses | | |
| | Other Current Assets | | |
| 161 | FIXED ASSETS, JANUARY 1 | | |
| 161 | Land | | |
| 162 | Buildings | | |
| 163 | Improvements other than Buildings | | |
| 164 | Machinery and Equipment | | |
| 165 | Construction in Progress | | |
| | | | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Payables | | |
| | Vouchers Payable | \$ | |
| 200.20 | | | |
| 200.30 | | | |
| 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, JANUARY 1 | | |
| 261 | Bonds and Notes Payable | | |
| 266 | Advances from Other Funds | | • |
| 267 | LeasePurchase Agreements | | |
| 268 | Installment Purchase Contracts | | |
| 269 | Other LongTerm Liabilities | | |
| | Total Liabilities, January 1 | | \$ |
| 281-84 | LESS: CONTRIBUTIONS, JANUARY 1 | | \$ |
| 287 | LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JA | NUARY 1 | \$ |
| | UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabiliti | | |
| | Contributions less Reserves) | | \$ |

| Acc't No. | Classification | | Total |
|--------------|---|------------|------------|
| NO. | | | |
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents |
| 341.00 | Interest, Rents, and RoyaltiesInterest Earnings | \$ | |
| 342.00 | | | |
| 351-53 | Intergovernmental RevenueFederal | | |
| 354-56 | State | | |
| 357-59 | | | |
| 378.00 | Charges for ServicesCharges for Water System Services | | |
| 383.00 | Special Assessments (specify) | | ! |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 390.00 | Other Financing Sources | | |
| 391.00 | Proceeds of General Fixed Asset Dispositions | | |
| 392.00 | Interfund Operating Transfers | | |
| 393.00 | Proceeds of General LongTerm Debt | | |
| 395.00 | Refunds of Prior Year Expenditures (not otherwise credited) | | |
| | | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ |
| | TOTAL AVAILABLE (Hamanamused Datained Fauntines with Tatail Davanus | and Other | |
| | TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenue | | * |
| | Financing Sources) (Should equal Total Expended and Unexpended | <u> </u> | \$ |
| | EVERNORG AND OTHER EXMANOVANG HORG | | |
| | EXPENSES AND OTHER FINANCING USES | | |
| 440 10 | Public Works and Public EnterprisesWater System | T.A. | |
| 448.10 | | \$ | |
| 448.20 | | | |
| 448.60 | | | |
| 448.70 | | | |
| 448.80 | | | _ |
| 448.00 | | | \$ |
| 471 00 | Debt Service | TA | |
| | Debt Principal (where paid directly from Water Fund) | \$ | |
| 472.00 | | | |
| 475.00 | | | |
| 470.00 | | | \$ |
| | Miscellaneous Expenses | 1.4 | |
| 481.00 | | \$ | |
| 482.00 | | | |
| 483.00 | | | |
| 484.00 | | | |
| 485.00 | | | |
| 486.00 | | | |
| 487.00 | | | |
| 480.00 | | | \$ |
| | Other Expenses (list) | | \$ |
| | Other Expenses (list) | | \$ |
| | Other Financing Uses | | |
| 491.00 | | \$ | |
| 492.00 | | | |
| 490.00 | Total Other Financing Uses | | \$ |
| | | | |
| | TOTAL EXPENSES AND OTHER FINANCING USES | | \$ |

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

| 100 † Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) \$ 120 † Investments Receivables 145 Accounts Receivable 121-25 Special Assessments Receivable 136839 Accrued Interest Receivable 130 Due from Other Funds 131 Due from Other Governments 132 Advances to Other Funds 150 Inventory of Materials and Supplies 151 Prepaid Expenses Other Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress † Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 200 Due to Other Funds | it Cents |
|--|---------------------------------------|
| 100 † Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) \$ 120 † Investments Receivables 145 Accounts Receivable 121-25 Special Assessments Receivable 136839 Accrued Interest Receivable 130 Due from Other Funds 131 Due from Other Funds 132 Advances to Other Funds 133 Advances to Other Funds 150 Inventory of Materials and Supplies 151 Prepaid Expenses 0 Other Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress † Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.40 Contracts Payable 201 Accrued Wages Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 200 Payroll Taxes and Other Payroll Withholdings Payable | it Cents |
| 120 † Investments Receivables Receivables 121-25 Special Assessments Receivable 131-25 Special Assessments Receivable 130 Due from Other Funds 135 Due from Other Governments 133 Advances to Other Funds 150 Inventory of Materials and Supplies 151 Prepaid Expenses Other Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress † Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.40 Contracts Payable 200.60 Contracts Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 200 Due to Other Funds | |
| Receivables 145 | |
| 145 | |
| 121-25 Special Assessments Receivable 136&39 Accrued Interest Receivable 130 Due from Other Funds 135 Due from Other Governments 133 Advances to Other Funds 150 Inventory of Materials and Supplies 155 Prepaid Expenses 0ther Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress 1 Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 201 Accrued Wages Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 136&39 Accrued Interest Receivable 130 Due from Other Funds 135 Due from Other Governments 133 Advances to Other Funds 150 Inventory of Materials and Supplies 155 Prepaid Expenses Other Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress 1 Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 220 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 130 Due from Other Funds 135 Due from Other Governments 133 Advances to Other Funds 150 Inventory of Materials and Supplies 155 Prepaid Expenses Other Current Assets FIXED ASSETS, DECEMBER 31 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress f Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| Due from Other Governments Advances to Other Funds Inventory of Materials and Supplies Inventory of Materials and Supplies Description of Current Assets FIXED ASSETS, DECEMBER 31 Land Land Buildings Inprovements other than Buildings Ida Improvements other than Buildings Construction in Progress Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 200.60 Contracts Payable 201 Accrued Wages Payable 201 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 133 | |
| Inventory of Materials and Supplies | |
| 155 | |
| Other Current Assets FIXED ASSETS, DECEMBER 31 161 | |
| FIXED ASSETS, DECEMBER 31 161 | |
| 161 Land 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress | |
| 162 Buildings 163 Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress | |
| Improvements other than Buildings 164 Machinery and Equipment 165 Construction in Progress | |
| 164 Machinery and Equipment 165 Construction in Progress † Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 165 Construction in Progress † Total Assets, December 31 \$ LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable \$ 200.20 Accounts Payable \$ 200.30 Judgments Payable \$ 200.60 Contracts Payable \$ 201 Accrued Wages Payable \$ 210 Payroll Taxes and Other Payroll Withholdings Payable \$ 230 Due to Other Funds | |
| † Total Assets, December 31 LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| LESS: LIABILITIES, DECEMBER 31 200 Payables 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 200 Payables 200.10 Vouchers Payable \$ 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 200.10 Vouchers Payable 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 200.20 Accounts Payable 200.30 Judgments Payable 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 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 | |
| 200.60 Contracts Payable 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 201 Accrued Wages Payable 210 Payroll Taxes and Other Payroll Withholdings Payable 230 Due to Other Funds | |
| 230 Due to Other Funds | |
| 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, DECEMBER 31 \$ | |
| 289 † UNRESERVED RETAINED EARNINGS, DECEMBER 31 (Assets less Liabilities less | |
| Contributions less Reserves) \$ | |
| | |
| TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Financing Uses plus | |
| Unreserved Retained Earnings) (Should equal Total Available) \$ | |

| Acc't | Classification | | Total |
|--------|---|---------------------------------------|------------|
| No. | 014331110401011 | | 10001 |
| 10. | | | |
| | CURRENT ASSETS, ETC., JANUARY 1 | Omit Cents | Omit Cents |
| 100 t | | 1\$ | |
| 120 t | | | |
| | Receivables | | |
| 145 | Accounts Receivable | | |
| | 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 | | |
| | Other Current Assets | | |
| | FIXED ASSETS, JANUARY 1 | | |
| 161 | Land | | |
| 162 | Buildings | | |
| 163 | Improvements other than Buildings | | |
| 164 | Machinery and Equipment | | |
| 165 | Construction in Progress | | |
| | | | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Payables | | |
| 200.10 | Vouchers Payable Accounts Payable | \$ | |
| 200.20 | Accounts Payable | | |
| | 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 | <u> </u> | |
| | 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 | | |
| | Total Liabilities, January 1 | | \$ |
| | LESS: CONTRIBUTIONS, JANUARY 1 | | \$ |
| | LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JA | | \$ |
| 289 T | UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabilitie | es less | |
| | Contributions less Reserves) | | \$ |

| REVENUES AND OTHER FINANCING SOURCES REVENUES AND OTHER FINANCING SOURCES 341.00 Interest, Rents, and Royalties—Interest Earnings 342.00 Intergovernmental Revenue—Federal 354.56 ——State 354.56 ——State 357.55 ——Local Government Unit 364.10 Charges for Services—Charges for Sanitation—Sewerage Charges 363.00 Special Assessments (specify) Other Revenues (list) Other Revenues (list) Other Revenues (list) Other Financing Sources 393.00 Proceeds of General Fixed Asset Dispositions Interfund Operating Transfers 393.00 Proceeds of General Fixed Asset Dispositions Interfund Operating Transfers 393.00 Proceeds of General Long—Term Debt 395.00 Proceeds of General Cong—Term Debt 395.00 Revenues AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Morks and Public Enterprises—Wastewater Collection and Disposal 429.10 Personal Services \$ 249.60 Other Operating Expenses 429.60 Other Operating Expenses (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.70 Total Public Morks—Sanitation—Wastewater Collection and Disposal 429.80 Dept Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Personal Services 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscalaneous Expense 483.00 Unemployment Compensation Contributions 484.00 Morkers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Employee Benefits 480.00 Total Miscalaneous Expenses 481.00 Total Public Contributions 487.00 Other Employee Benefits 5 Other Expenses (list) 5 Other Expenses (list) 6 Other Financing Uses \$ 5 Other Financing Uses \$ 5 Other Financing Uses \$ 5 Other Financing Uses | Acc't No. | Classification | | Total |
|---|---|--|--|----------------|
| 341.00 Interest, Rents, and Royalties—Interest Earnings \$ 342.00 ——Rents and Royalties 351-53 Intergovernmental Revenue—Federal 354-56 ——State 357-59 ——Local Government Unit 364.10 Charges for Services—Charges for Sanitation—Sewerage Charges 363.00 Special Assessments (specify) 0 Other Revenues (list) 0 Other Revenues (list) 0 Other Revenues (list) 390.00 Other Financing Sources 391.00 Proceeds of General Fixed Asset Dispositions 391.00 Proceeds of General Long—Term Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public Enterprises—Wastewater Collection and Disposal 429.10 Personal Services 429.00 Other Operating Expenses 429.00 Total Public Works—Sanitation—Wastewater Collection and Disposal 429.01 Total Public Works—Sanitation—Wastewater Collection and Disposal 429.00 Total Public Works—Sanitation—Wastewater Collection and Disposal 429.00 Total Public Works—Sanitation—Wastewater Collection and Disposal 470.00 Total Public Works—Sanitation—Wastewater Collection and Disposal 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 473.00 Fiscal Agent's Fees 481.00 Intergovernmental Expenses 481.00 Intergovernmental Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Expenses (list) 5 Other Expenses (list) 6 Other Financing Uses 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Financing Uses 8 Other Expenses (list) 8 Other Financing Uses 9 Other Expenses (list) 9 Other Financing Uses 9 Other Expenses (list) 9 Other Financing Uses 9 Other Expenses (list) | | DEVENUES AND OTHER STRANGING COURSES | O-it Conto | 0-i+ C+- |
| Addition | | | omit cents | Umit Cents |
| S51-53 Intergovernmental RevenueFederal State State State Iocal Government Unit S64-56 Iocal Government S64-56 Iocal Gover | | | 3 | |
| 354-56StateState 357-59Local Government Unit 364-10 Charges for ServicesCharges for Sanitation-Sewerage Chareges 383.00 Special Assessments (specify) Other Revenues (list) Other Revenues (list) Other Revenues (list) Other Financing Sources 391.00 Proceeds of General Fixed Asset Dispositions 393.00 Proceeds of General Fixed Asset Dispositions 393.00 Proceeds of General CongTerm Debt 393.00 Proceeds of General CongTerm Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) \$ EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal Personal Services \$ 429.10 Personal Services \$ 429.20 Other Operating Expenses (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 474.00 Debt Principal (where paid directly from Sewer Fund) 474.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Expenses (list) Other Expenses (li | 342.00 | Kents and Royalties | | |
| 367-159 | | | | |
| 364.10 Charges for ServicesCharges for Sanitation-Sewerage Chareges 383.00 Special Assessments (specify) 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 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public InterprisesWastewater Collection and Disposal 429.10 Personal Services Public Works and Public InterprisesWastewater Collection and Disposal 429.10 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 474.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Expenses (list) 0 Other Expenses (list) 0 Other Expenses (list) 0 Other Expenses (list) 0 Other Expenses (list) 0 Other Financing Uses | | | | |
| 383.00 Special Assessments (specify) Other Revenues (list) Other Revenues (list) 391.00 Other Financing Sources 392.00 Interfund Operating Transfers 393.00 Proceeds of General LongTerm Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 481.00 Intergovernmental Expenses 481.00 Intergovernmental Expenses 481.00 Intergovernmental Expenses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Other Insurance Premiums 487.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) Financing Sances (list) Other Financing Uses | | | | |
| Other Revenues (list) Other Revenues (list) Other Financing Sources 393.00 Other Financing Sources 393.00 Proceeds of General Fixed Asset Dispositions 1052.00 Interfund Operating Transfers 393.00 Proceeds of General Long-Term Debt 1053.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services \$ 429.10 Other Operating Expenses 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.60 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service Fiscal Agent's Fees 471.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 881.00 Intergovernmental Expenses 881.00 Intergovernmental Expenses 883.00 Retirement Pay and Pension Fund Contributions 884.00 Other Insurance Premiums 885.00 Unemployment Compensation Contributions 886.00 Other Insurance Premiums 887.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses | 304.10 | Special Assessments (specify) | | |
| 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 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.70 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service \$ Miscellaneous Expenses 481.00 Intergovernmental Expenses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Other Insurance Premiums 486.00 Other Insurance Premiums 487.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | 303.00 | | | |
| 390.00 Other Financing Sources 391.00 Proceeds of General Fixed Asset Dispositions 391.00 Proceeds of General LongTerm Debt 393.00 Proceeds of General LongTerm Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services \$ 429.00 Other Operating Expenses 429.00 Capital Construction (Where not debited to an Asset account)* 429.00 Capital Purchases (where not debited to an Asset account)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Employee Benefits 487.00 Other Employee Benefits 480.00 Total Dation Sepanses Other Expenses (list) Other Expenses (list) Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses | | | | |
| 391.00 Proceeds of General Fixed Asset Dispositions 392.00 Interfund Operating Transfers 393.00 Proceeds of General LongTerm Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES **TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Fiscal Agent's Fees 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 9 Other Expenses (list) Other Financing Uses 9 Other Financing Uses 9 Other Expenses (list) Other Financing Uses 9 Other Expenses (list) Other Financing Uses | 300 00 | | | |
| 393.00 Interfund Operating Transfers 393.00 Proceeds of General LongTerm Debt 395.00 Refunds of Prior Year Expenditures (not otherwise credited) TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.00 Capital Construction (where not debited to an Asset account)* 429.00 Depreciation Expense (where fund is on an accrual basis)* 429.00 Debt Principal (where paid directly from Sewer Fund) 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees Miscellaneous Expenses 483.00 Intergovernmental Expenses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Expenses (list) 487.00 Other Expenses (list) 487.00 Other Expenses (list) 5 Other Expenses (list) 5 Other Expenses (list) 5 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 7 Other Expenses (list) 8 Other Expenses (list) 8 Other Expenses (list) 8 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) 9 Other Expenses (list) | | | | |
| TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public Enterprises—Wastewater Collection and Disposal A29.10 Personal Services Capital Construction (where not debited to an Asset account)* A29.00 Capital Purchases (where not debited to an Asset account)* A29.00 Total Public Works—Sanitation—Wastewater Collection and Disposal Debt Service Total Public Works—Sanitation—Wastewater Collection and Disposal \$ Debt Service A71.00 Debt Principal (where paid directly from Sewer Fund) A75.00 Fiscal Agent's Fees A70.00 Total Debt Service A70.00 Total Debt Service A70.00 Total Debt Service A70.00 Total Debt Service A83.00 Retirement Pay and Pension Fund Contributions A844.00 Workers Compensation Contributions A85.00 Unemployment Compensation Contributions A85.00 Unemployment Compensation Contributions A85.00 Unemployment Compensation Contributions A86.00 Other Insurance Premiums A87.00 Total Miscellaneous Expenses A87.00 Other Employee Benefits A87.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses A97.00 Refunds of Prior Year Revenues (not otherwise debited) Interfund Operating Transfers | 391.00 | Interfund Operating Transfers | | |
| TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public Enterprises—Wastewater Collection and Disposal A29.10 Personal Services Capital Construction (where not debited to an Asset account)* A29.00 Capital Purchases (where not debited to an Asset account)* A29.00 Total Public Works—Sanitation—Wastewater Collection and Disposal Debt Service Total Public Works—Sanitation—Wastewater Collection and Disposal \$ Debt Service A71.00 Debt Principal (where paid directly from Sewer Fund) A75.00 Fiscal Agent's Fees A70.00 Total Debt Service A70.00 Total Debt Service A70.00 Total Debt Service A70.00 Total Debt Service A83.00 Retirement Pay and Pension Fund Contributions A844.00 Workers Compensation Contributions A85.00 Unemployment Compensation Contributions A85.00 Unemployment Compensation Contributions A85.00 Unemployment Compensation Contributions A86.00 Other Insurance Premiums A87.00 Total Miscellaneous Expenses A87.00 Other Employee Benefits A87.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses A97.00 Refunds of Prior Year Revenues (not otherwise debited) Interfund Operating Transfers | 392.00 | Drocoods of Conoral Long Torm Dobt | | |
| TOTAL REVENUES AND OTHER FINANCING SOURCES TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services Quiter Operating Expenses 429.00 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service Public WorksSanitationWastewater Collection and Disposal 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Envirance Premiums 487.00 Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Financing Uses Other Expenses (list) Other Financing Uses Other Expenses (list) Other Financing Uses Other Expenses (list) Other Interfund Operating Transfers | 395.00 | Defunds of Drior Vear Expenditures (not otherwise credited) | | |
| TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal Personal Services (29.10 Personal Services | 393.00 | Kerulius of Prior Tear Expelluraties (not otherwise creatited) | 1 | |
| TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal Personal Services (29.10 Personal Services | | TOTAL DEVENUES AND OTHER EINANCING SOURCES | | l _¢ |
| Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | TOTAL REVENUES AND OTHER PINANCING SOURCES | | Ψ |
| Financing Sources) (Should equal Total Expended and Unexpended) EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits Other Expenses (list) Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | TOTAL AVAILABLE (Unreserved Detained Farnings plus Total Devenue | as and Other | |
| EXPENSES AND OTHER FINANCING USES Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services \$ 429.20 Other Operating Expenses 429.50 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.70 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service \$ 481.00 Intergovernmental Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) 0 Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | | | |
| Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services \$ 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 100 Total Miscellaneous Expenses Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 200 Interfund Operating Transfers | | Financing Sources) (Shourd equal focal Expended and onexpended | / | Φ |
| Public Works and Public EnterprisesWastewater Collection and Disposal 429.10 Personal Services \$ 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 100 Total Miscellaneous Expenses Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 200 Interfund Operating Transfers | | EVDENCES AND OTHER FINANCING USES | | |
| 429.10 Personal Services 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses 5 Other Expenses (list) 0 Other Expenses (list) 0 Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 1 Interfund Operating Transfers | | | Dicporal | <u> </u> |
| 429.20 Other Operating Expenses 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) Figure 1. September 1. Septem | 120 10 | Dorsonal Sarvices | | |
| 429.60 Capital Construction (where not debited to an Asset account)* 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 481.00 Judgments and Losses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | | Ψ | |
| 429.70 Capital Purchases (where not debited to an Asset account)* 429.80 Depreciation Expense (where fund is on an accrual basis)* 429.00 Total Public WorksSanitationWastewater Collection and Disposal Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | | |
| ### Age of the process of the part of the | | | | |
| Total Public WorksSanitationWastewater Collection and Disposal Debt Service | 429 80 | | | |
| Debt Service 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | snosal | <u> </u> |
| 471.00 Debt Principal (where paid directly from Sewer Fund) 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | 723.00 | | 3p03u1 | Ψ |
| 472.00 Debt Interest (where paid directly from Sewer Fund) 475.00 Fiscal Agent's Fees 470.00 Total Debt Service Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | 471 00 | | <u> </u> | |
| 475.00 Fiscal Agent's Fees 470.00 Total Debt Service \$ Miscellaneous Expenses 481.00 Intergovernmental Expenses \$ 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) \$ Other Expenses (list) \$ Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ Interfund Operating Transfers | | | Ψ | |
| ### Aro.00 Total Debt Service Miscellaneous Expenses \$ | | | | |
| Miscellaneous Expenses 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | <u> </u> | \$ |
| 481.00 Intergovernmental Expenses 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) Interfund Operating Transfers | 770.00 | | | ΙΨ |
| 482.00 Judgments and Losses 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | 481.00 | | <u> </u> | |
| 483.00 Retirement Pay and Pension Fund Contributions 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | 7 | |
| 484.00 Workers Compensation Contributions 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | | |
| 485.00 Unemployment Compensation Contributions 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | Workers Compensation Contributions | | |
| 486.00 Other Insurance Premiums 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses \$ Other Expenses (list) \$ Other Expenses (list) \$ Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | Unemployment Compensation Contributions | | |
| 487.00 Other Employee Benefits 480.00 Total Miscellaneous Expenses \$ Other Expenses (list) \$ Other Expenses (Tist) \$ Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | Other Insurance Premiums | | |
| 480.00 Total Miscellaneous Expenses \$ Other Expenses (list) \$ Other Expenses (list) \$ Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | Other Employee Benefits | | |
| Other Expenses (list) Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | | | 1 | \$ |
| Other Expenses (list) Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) 492.00 Interfund Operating Transfers | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |
| Other Financing Uses 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | | | |
| 491.00 Refunds of Prior Year Revenues (not otherwise debited) \$ 492.00 Interfund Operating Transfers | | | | |
| 492.00 Interfund Operating Transfers | 491.00 | | 1\$ | |
| | | | | |
| , , , , , , , , , , , , , , , , , , , | | | <u> </u> | \$ |
| | .50.00 | , | | 7 |

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

| Acc't | Classification | | Tot | al |
|----------|---|---------------|----------|-------|
| No. | | | | |
| | | | | |
| | CURRENT ASSETS, ETC., DECEMBER 31 | Omit Cents | Omit | Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | | |
| 120 t | | | | |
| | Receivables | | | |
| 145 | Accounts Receivable | | | |
| | 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 | | | |
| | Other Current Assets | | | |
| | FIXED ASSETS, DECEMBER 31 | | | |
| 161 | Land | | | |
| 162 | Buildings | | | |
| 163 | Improvements other than Buildings | | | |
| 164 | Machinery and Equipment | | | |
| 165 | Construction in Progress | | | |
| T + | | | \$ | |
| <u>`</u> | LESS: LIABILITIES, DECEMBER 31 | | <u> </u> | |
| 200 | Payables | | | |
| | Vouchers Payable | \$ | | |
| | Accounts Payable | | | |
| 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 | | l | |
| 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 Liabili | | <u> </u> | |
| -00 | Contributions less Reserves) | 1.00 1.000 | \$ | |
| | Contributions read Read to 1 | | <u> </u> | |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenses and Other Finance | ing Uses plus | İ | |
| | Unreserved Retained Earnings) (Should equal Total Availab | | \$ | |
| l | Town and the Paristical Vollogia edgar 100gt Walland | · · · / | <u> </u> | |

| 0 | | FUND | (an | enterprise | fund; | a | proprietary | fund) |
|---|--|------|-----|------------|-------|---|-------------|-------|
|---|--|------|-----|------------|-------|---|-------------|-------|

| Acc't No. | Classification | | Total |
|----------------|---|------------|------------|
| | CHIPDENT ACCETC FTC JANUARY 1 | 0-:+ 0+- | 0-11 0-11 |
| 100 + | CURRENT ASSETS, ETC., JANUARY 1 Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | Omit Cents | Omit Cents |
| 100 † 120 † | | <u> </u> | |
| 120 1 | Receivables | | |
| 145 | Accounts Receivable | | |
| 121 25 | Special Assessments Receivable | | |
| 136&39 | | | |
| 130 43 9 | Due from Other Funds | | |
| 135 | Due from Other Governments | | |
| 133 | Advances to Other Funds | | |
| 150 | Inventory of Materials and Supplies | | |
| 155 | Prepaid Expenses | | |
| 100 | Other Current Assets | | |
| | FIXED ASSETS, JANUARY 1 | | |
| 161 | Land | | |
| 162 | Buildings | | |
| 163 | Improvements other than Buildings | | |
| 164 | Machinery and Equipment | | |
| 165 | Construction in Progress | | |
| | Total Assets, January 1 | | \$ |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Payables | | ٠ |
| 200.10 | Vouchers Payable | \$ | |
| 20 0.20 | Accounts Payable | | |
| 200.30 | | | |
| 200.60 | | | |
| 201 | Accrued Wages Payable | | |
| 210 | Payroll Taxes and Other Payroll Withholdings Payable | | |
| 230 | Due to Other Funds | | |
| 23 5 | Due to Other Governments | | , |
| 2 52 | Deferred Revenues | | |
| | Other Current Liabilities | | |
| | 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 | | |
| | Total Liabilities, January 1 | | \$ |
| 281-84 | LESS: CONTRIBUTIONS, JANUARY 1 | | \$ |
| 287 | LESS: RETAINED EARNINGS RESERVED FOR DEBT RELATED MATTERS, JA | NUARY 1 | \$ |
| 289 t | UNRESERVED RETAINED EARNINGS, JANUARY 1 (Assets less Liabiliti | es less | |
| | Contributions less Reserves) | | \$ |

| Acc't No. | Classification | | Total |
|--------------|--|----------|------------|
| NO. | | | |
| | REVENUES AND OTHER FINANCING SOURCES | | Omit Cents |
| 341.00 | | \$ | |
| 342.00 | Rents and Royalties | | |
| | Intergovernmental RevenueFederal | | |
| 354-56 | State | | |
| 357-59 | Local Government Units | | |
| 3 . | Charges for ServicesCharges for | | |
| 383.00 | Special Assessments (Specify) | | |
| | Other Revenues (list) | | |
| | Other Revenues (list) | | |
| 390.00 | Other Financing Sources | | |
| 391.00 | Proceeds of General Fixed Asset Dispositions | | |
| 392.00 | Interfund Operating Transfers | | |
| 393.00 | Proceeds of General LongTerm Debt | | |
| 395.00 | Refunds of Prior Year Expenditures (not otherwise credited) | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ |
| | | | |
| | TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenue | | |
| | Financing Sources) (Should equal Total Expended and Unexpended |) | \$ |
| | EVENCES AND OTHER FINANCING USES (-1 indicate nature of and | h \ | |
| | EXPENSES AND OTHER FINANCING USES (please indicate nature of ent | terprise | |
| 10 | Public Works and Public Enterprises | ·* | |
| 4 .10 | | \$ | |
| 4 .20 | | | |
| 4 .60 | Capital Construction (where not debited to an Asset account)* | | |
| 4 .70 | | | |
| 4 .80 | | | |
| 4 .00 | | | \$ |
| | Debt Service | T-A | |
| | Debt Principal (where paid directly from fund) | \$ | |
| 472.00 | Debt Interest (where paid directly from fund) | | |
| 475.00 | | | |
| 470.00 | | | \$ |
| | Miscellaneous Expenses | | |
| 481.00 | Intergovernmental Expenses | \$ | |
| 482.00 | | | |
| 483.00 | | | |
| 484.00 | Workers Compensation Contributions | | |
| 485.00 | | | |
| 486.00 | | | |
| 487.00 | | | |
| 480.00 | | | \$ |
| | Other Expenses (list) | | \$ |
| | Other Expenses (list) | | \$ |
| | Other Financing Uses | <u></u> | |
| 491.00 | | \$ | |
| 492.00 | | | |
| 490.00 | Total Other Financing Uses | | \$ |
| | TOTAL EVERNOLO AND OTHER FINANCING HOLD | | |
| | TOTAL EXPENSES AND OTHER FINANCING USES | | \$ |

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

Unreserved Retained Earnings) (Should equal Total Available)

| Acc't | Classification | 55. | 60. |
|--------------|--|--------------|----------|
| No. | | Fire | Police |
| ,,,,, | | Pension | Pension |
| | | Fund | Fund |
| | ASSETS, JANUARY 1 | Omit Cents | |
| | Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.) | \$ | \$ |
| | Investments | | |
| 130 | Due from Other Funds | <u> </u> | <u> </u> |
| 136 | Interest Receivable on Investments Other Assets | | |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 200 | Current Payables | | |
| 230 | Due to Other Funds | | |
| | Due to Terminated Employees and Deceased Employees Estates | | |
| 252 | Deferred Revenues | | |
| | Other Liabilities | | |
| 273 | LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS | \$ | \$ |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| 1 | | | |
| | REVENUES AND OTHER FINANCING SOURCES | | |
| 301 | TaxesReal Property Taxes | \$ | \$ |
| 340 355 | Interest, Rents, and Royalties Intergovernmental RevenuesState Shared Revenues | 32 | |
| 300 | (e.g., Foreign Fire and Casualty Insurance Taxes) | | |
| 389.10 | | | |
| | Income from Member Deductions | | |
| 389.99 | | | |
| 392 | Other Financing SourcesInterfund Operating Transfers | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ | \$ |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues | | , |
| | and Other Financing Sources) | \$ | \$ |
| | | | |
| | EXPENDITURES AND OTHER FINANCING USES | | |
| 486 | Insurance Premiums | \$ | \$ |
| 488 | Public Employee Retirement System Expenditures | | |
| 489.10 | Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases) | | |
| 489.20 | | | |
| 489.30 | | | |
| 489.99 | | | |
| 492 | Other Financing UsesInterfund Operating Transfers | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ | \$ |
| | | | |
| - | ASSETS, DECEMBER 31 | | |
| 100 t | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | \$ | \$ |
| 120 t | | | |
| 130 | Due from Other Funds | | |
| 136 | Interest Receivable on Investments Other Assets | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 200 | Current Payables | | |
| 230 | Due to Other Funds | | |
| 236&38 | | | |
| 252 | Deferred Revenues | | |
| | Other Liabilities | | |
| 273 | LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS | \$ | \$ |
| | UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves) | \$ | \$ |
| | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other | | |
| | Financing Uses plus Unreserved Fund Balance) | \$ | \$ |

| 1 | | | | | | |
|--------|---|------------------|----------------|----------|----------|---------------|
| , , | Classification | | | 65. | | tal All |
| No. | | | | nicipal | F | ension |
| | | | P | ension | | Trust |
| | | | | Fund | | Funds |
| | ASSETS, JANUARY 1 | | Om | it Cents | On | it Cents |
| 100 † | Cash (Checking, Savings, & Petty Cash Accounts, CDs, e | tc.) | | 3523 | | 3523 |
| 120 † | Investments | | | | | |
| 130 | Due from Other Funds | | | | | |
| 136 | Interest Receivable on Investments | | | | | |
| | Other Assets | | | | | |
| | LESS: LIABILITIES, JANUARY 1 | | | | | |
| 200 | Current Payables | | | | | |
| 230 | Due to Other Funds | | | | | |
| 236&38 | Due to Terminated Employees and Deceased Employees Est | ates | | | | |
| 252 | Deferred Revenues | | | | - | |
| | Other Liabilities | | | | | |
| 273 | LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MAT | TERS | \$ | | \$ | |
| | UNRESERVED FUND BALANCE (Assets less Liabilities less R | | \$ | 3533 | \$ | 3543 |
| | | | <u> </u> | | <u> </u> | 0000 |
| | REVENUES AND OTHER FINANCING SOURCES | x Rate < | | | 1 | |
| 301 | TaxesReal Property Taxes | X Kuuu (| \$ | | \$ | |
| 340 | Interest, Rents, and Royalties | | Ψ | 73 | Ψ | 73 |
| 355 | Intergovernmental RevenuesState Shared Revenues | | | (2 | | L) |
| 333 | (e.g., Foreign Fire and Casualty Insurance Taxes) | | | | | |
| 380 10 | Income from Employer Contributions | | i | | | |
| 389.20 | | | | | | |
| 389.99 | | | | 0000 | | 0 : 00 |
| 392 | Other Financing SourcesInterfund Operating Transfers | | | 3098 | | 3098 |
| 392 | TOTAL REVENUES AND OTHER FINANCING SOURCES | | 4 | 0.10.1 | 1 | 0.101 |
| | TOTAL REVENUES AND UTHER FINANCING SOURCES | ionuo s | \$ | 3171 | \$ | 3171 |
| | TOTAL AVAILABLE (Unreserved Fund Balance plus Total Rev | reflues | 4 | 1101 | 4 | 1101 |
| | and Other Financing Sources) | | \$ | 4694 | \$ | 6694 |
| | CANDITUDES AND OTHER CINANCING HEES | | | | | |
| 40.6 | EXPENDITURES AND OTHER FINANCING USES | | 4 | | <u>*</u> | |
| 486 | Insurance Premiums | | \$ | | \$ | |
| 488 | Public Employee Retirement System Expenditures | | | | | |
| 489.10 | | | | | | |
| 100 00 | Permanent Disability, and Post Retirement Increases) |) | | | | |
| 489.20 | | | | | | |
| 489.30 | | | | | <u> </u> | |
| 489.99 | | <u>BANK CHG,</u> | | 5 | ļ | 5 |
| 492 | Other Financing UsesInterfund Operating Transfers | | | 3/05 | | 3105 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | \$ | 3110 | \$ | 3/10 |
|] | | | | | | |
| | ASSETS, DECEMBER 31 | | | | _ | |
| 100 f | | etc.) | \$ | 3574 | \$ | 3584 |
| 120 t | | | | | ļ | |
| 130 | Due from Other Funds | | | | | |
| 136 | Interest Receivable on Investments | | | | <u> </u> | |
| | Other Assets | | | | | |
| | LESS: LIABILITIES, DECEMBER 31 | | | | | - |
| 200 | Current Payables | | | | | |
| 230 | Due to Other Funds | | L | | | |
| 236&38 | Due to Terminated Employees and Deceased Employees Est | ates | | | | |
| 252 | Deferred Revenues | | | | | |
| | Other Liabilities | | | | | |
| 273 | LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MAT | TERS | \$ | | \$ | |
| 279 † | UNRESERVED FUND BALANCE (Assets less Liabilities less R | | \$ | 3584 | \$ | 3584 |
| = | TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and C | | - - | | 1 | <u>~~ 0 1</u> |
| | Financing Uses plus Unreserved Fund Balance) | - | \$ | 6694 | \$ | 6694 |
| l | , | | Щ | 4411 | 14 | - 10 T |

| Acc't | | 50. | 90. |
|-------|---|------------|------------|
| No. | | Firemen's | Payroll |
| | | Relief | Fund |
| | | Fund | |
| | ASSETS, JANUARY 1 | Omit Cents | Omit Cents |
| 1001 | Cash (Checking, Savings, & Petty Cash Accounts) | | \$ |
| 120+ | Investments | | |
| | LESS: LIABILITIES, JANUARY 1 | | |
| 201 | Payroll Payable | | |
| 210 | Payroll Taxes and Other Payroll Withholdings | | |
| 279† | UNRESERVED FUND BALANCE, JANUARY 1 | | \$ |
| | RECEIPTS DURING FISCAL YEAR | | 1 |
| | Foreign Fire Insurance Tax | \$ | |
| | Personal Services Expenditures from Other Funds | | \$ |
| | Other Receipts | | Ψ |
| | TOTAL RECEIPTS | \$ | \$ |
| | TOTAL REGELITO | Ψ | Ψ |
| | TOTAL AVAILABLE | \$ | \$ |
| | | | |
| | DISBURSEMENTS DURING FISCAL YEAR | | |
| } | Volunteer Firemen's Relief Associations | \$ | |
| | Firefighters Pension Funds | Ψ | |
| | Net Payroll | | \$ |
| | Federal Income Tax Withholdings | | Ψ |
| | Social Security (FICA) Contributions | | |
| | Earned Income Tax Withholdings | | |
| [[| Hospitalization Insurance Premiums | | |
| 1 | Municipal Pension Fund Contributions | | |
| | Police Pension Fund Contributions | | |
| | Firefighters Pension Fund Contributions | | |
| | State Income Tax Withholdings | | |
| j ' | Union Dues | | |
| [] | Other Withholdings | | |
| j i | Other Disbursements | | |
| | TOTAL DISBURSEMENTS | \$ | \$ |
| | | | |
| | ASSETS, DECEMBER 31 | | |
| 100† | Cash (Checking, Savings, Petty Cash Accounts) | | \$ |
| 120† | Investments | | |
| | LESS: LIABILITIES, DECEMBER 31 | | |
| 201 | Payroll Payable | | |
| 210 | Payroll Taxes and Other Payroll Withholdings | | |
| 279† | UNRESERVED FUND BALANCE, December 31 | | \$ |
| | TOTAL DISBURSED AND REMAINING | \$ | \$ |
| | | | |

| Fund | Asset Account 120Investmentsby | Investments | Investments | Net | Net |
|-------|---|-------------|-------------|-----------|--|
| No. | Listed Funds | at start | at end | Increase | Decrease |
| NO. | Listed Fullus | | | Increase | Decrease |
| | | of year | of year | 0-1+ 0-1- | 0-3+ 0+0 |
| 01 | Oanamal Fund | | Omit Cents | | Omit Cents |
| | General Fund | \$ | \$ | \$ | \$ |
| | Street Lighting Tax Fund | | | | |
| | Fire Protection Tax Fund | | | | |
| | Other Special Revenue Fund | | | | |
| | Other Special Revenue Fund | | | | |
| | Water Fund | | | | |
| | Electric Fund | | | | |
| | Sewer Fund | | | | |
| 09. | Other Enterprise Fund | | | | |
| 10. | Special Assessment Bond Fund | | | | |
| | Special Assessment Bond Fund | | | | |
| 12. | Special Assessment Bond Fund | | | | |
| 13. | Spec. Assessm. for Street Lighting Fund | | | | |
| 14. | Spec. Assessm. for Fire Protection Fund | | | | |
| | General Obligation Bond Fund | | | | |
| 16. | General Obligation Bond Fund | | | | |
| | General Obligation Bond Fund | | | | |
| | Other Capital Projects Fund | | | | |
| | Other Capital Projects Fund | | | | |
| | Sinking Fund | | | | |
| 21 | Sinking Fund | | | | |
| 22 | Sinking Fund | | | | |
| 23 | Other Debt Service Fund | | | | |
| | Other Debt Service Fund | | | | |
| | Other Debt Service Fund | | | | |
| | Other Debt Service Fund | | | | |
| | Other Debt Service Fund | | · | | |
| | Other Debt Service Fund | | | | |
| | | | | | |
| | Other Debt Service Fund | | | | |
| 30. | Capital Reserve Fund | | | | |
| | State Liquid Fuels Highway Aid Fund | | | | |
| | Revolving Fund | | | | |
| 50. | Firemen's Relief Fund | | | | |
| 55. | Firefighters Pension Trust Fund | | | | |
| | Police Pension Trust Fund | | | | |
| 65. | Municipal Pension Trust Fund | | | | |
| 85. | Federal Revenue Sharing Fund | | | | |
| 90. | Payroll Fund | | | | |
| | | | | | |
|] | | | | | |
| | | | | | |
| | | | | | 1 |
| | | | | | |
| l ——— | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | \$ | \$ | \$ | \$ |
| | 1004 | L Y | <u> </u> | I * | 1 * |

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.

| | | mount at End | of Fiscal Y | earOmit Co | |
|---|---------|--------------|-------------|------------|-------|
| Type of Asset | Debt | Capital | Pension | ATT | Total |
| | Service | Projects | Trust | Other | A11 |
| | Funds | Funds | Funds | Funds | Funds |
| 1. <u>Cash and deposits</u> Cash on hand and demand and time or savings deposits. | \$ | \$ | \$ | \$ | \$ |
| Federal securities Obligations of U. S. Treasury (including short-term notes) and Federal Financing Bank. | | | | | |
| Federal agency securities Obligations of government owned agencies comprising CCC, Export Import Bank, FHA, GNMA, Postal Service, and TVA. | | | | | |
| 4. State and local government securities | | | | | |
| 5. Other securitiesBonds, notes, mortgages, etc., not included in the foregoing classes. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, banks for COOPERATIVES, AND Federal intermediate credit banks. Exclude accounts receivable, value of real property, and any other nonsecurity assets. | | | | | |
| TOTAL CASH AND INVESTMENT ASSETS | \$ | \$ | \$ | \$ | \$ |

| • | | ·. |
|---|-------------------------------|------------------------|
| I. ASSESSED VALUATION | II. TAX RATE | |
| A. Real Estate Taxable (see below)\$ | A. General Purposes | 14_mi |
| B. Occupations | B. Debt Purposes | mi |
| C. Total taxable valuation | C. All other Purposes | 5_mi |
| D. Value of Real Estate Exempt from Taxation | D. Total tax rate | <i>i 9</i> mi |
| E. Rate of Assessment (per cent of true value) | III. CURRENT TAX LEVY | |
| | A. On Real Estate | s <i>82548</i> |
| | B. On Occupations | \$ 1495 |
| | C. Total levy | \$ 84043 |
| | | |
| IV. TAXES COLLECTED | | |
| A. TOTAL TAXES COLLECTED DURING 19 91. | | otal |
| a. Discount collections | | |
| b. Face collections | | |
| c. Penalty collections (including penalties and interest) | | |
| d. Prior years not returned or liened | ** | 119 |
| e. Returned and liened | .5 6104 5 61343 5 20- 5 | . 1 [] |
| B. TOTAL TAXES OUTSTANDING AT END OF 19_JL | <u>.</u> • | |
| a. Delinquent | .\$ <u>9731</u> \$ <u>346</u> | |
| b. Prior years - not returned and liened | .\$ | |
| c. Returned and liened | | 246 |
| | | |
| V. REAL ESTATE - AS | SESSED VALUATIONS | |
| (Complete to the Extent th | aat Information is Available) | |
| A. Real Estate- Taxable | B. Real Estate - Nontaxable | 25000 |
| · | Government- Federal | 25000 |
| Residential | State | 203100 7400 |
| Industrial | Municipal | |
| Commercial | School | |
| Mineral | Authority | 9:500 |
| Agricultural | Non-Government - Churches | 21800 |
| Other | Inst. of Learning | 19300 |
| TOTAL Taxable | Public Utilities | 74300 35800 |
| TOTAL Taxable | Other | <u>35800</u> 312400 |
| | TOTAL Nontaxable | 012400 |

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.

| EX | EXPENSE COST OBJECT .385AUTHORITY RENTALS | | | | | | |
|-----------|---|------------------|--------------------|--|--|--|--|
| From Fund | To Government | In the Amount of | For the Purpose of | | | | |
| | | \$ | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | · | | | | | |
| | | | | | | | |
| | | | | | | | |

| | ACCOUNT 470DEBT SERVICE | | | | | | | |
|-----------|-------------------------|------------------|--|--|--|--|--|--|
| From Fund | To Government | In the Amount of | For the Purpose of | | | | | |
| | | \$ | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| ACCOUNT 481INTERGOVERNMENTAL EXPENDITURES | | | | | | | |
|---|---------------|--|--------------------|--|--|--|--|
| From Fund | To Government | In the Amount of | For the Purpose of | | | | |
| | | \$ | | | | | |
| | | N. de la constant de la constant de la constant de la constant de la constant de la constant de la constant de | | | | | |
| | | | | | | | |
| - | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| Fund | Fund | Transfers | Transfers |
|------|--|-------------------------|---------------------------------|
| No. | | In | Out |
| | | Omit Cents | Omit Cents |
| 01. | General Fund (to Debt Service Funds)(2029.) | \$ | \$ |
| 01. | General Fund (to All Other Funds) | 10100 | 41000 |
| 02. | Street Lighting Tax Fund | 73,730 | 7000 |
| 03. | Fire Protection Tax Fund | | |
| 04. | Other Special Revenue Fund POLICE | 41000 | 6995 |
| 05. | Other Special Revenue Fund | | |
| 06. | Water Fund | | |
| | Electric Fund | | |
| | Sewer Fund | | |
| 09. | Other Enterprise Fund | | |
| | Special Assessment Bond Fund | | |
| | Special Assessment Bond Fund | | |
| 12. | Special Assessment Bond Fund | | |
| 13. | Special Assessment for Street Lighting Fund | | |
| | Special Assessment for Fire Protection Fund | | |
| | General Obligation Bond Fund | | |
| 16. | General Obligation Bond Fund | | |
| 17. | General Obligation Bond Fund | | |
| | Other Capital Projects Fund | | |
| | Other Capital Projects Fund | | |
| | Sinking Fund | | |
| | Sinking Fund | | |
| | Sinking Fund | | |
| | Other Debt Service Fund | | |
| | Other Debt Service Fund | • | |
| | Other Debt Service Fund | | |
| | Other Debt Service Fund | | |
| | Other Debt Service Fund | | |
| | Other Debt Service Fund | | |
| | Other Debt Service Fund | | |
| 30. | Capital Reserve Fund | | |
| 35. | State Liquid Fuels Highway Aid Fund | | |
| | Revolving Fund | | |
| | Firemen's Relief Fund | | |
| | Firefighters Pension Trust Fund | | |
| | Police Pension Trust Fund | | |
| | Municipal (Non-uniformed) Pension Trust Fund | | 3105 |
| | Federal Revenue Sharing Fund | | |
| 90. | Payroll Fund | | |
| | | | |
| | Tatal | d | d |
| l | Total | \$.5/100 Must equal | \$ <i>51100</i> Must equal |

Must equal Must equal Transfers Transfers In

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

COMPARATIVE FEDERAL GENERAL REVENUE SHARING ACTUAL USE REPORT

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

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

| Function or Purpose of | Federal Ger | neral Revenue | e Sharing Ex | penditures |
|--|-------------|---------------|---------------|--|
| Expenditure | Colur | nn A | Colum | mn R |
| i Experier our o | | (Budgeted) | | Expended |
| | Current | Capital | Current | Capital |
| General Government | \$ | \$ | \$ | \$ |
| Public Safety | IΨ | 14 | 14 | 14 |
| Police | | 1 | | |
| Fire | | | | |
| Other Public Safety | | | | |
| Corrections | | | | |
| Health and Welfare | L | 4 | | |
| Health | T | | T T | |
| Hospitals | | | | |
| Other Health and Welfare | | | | |
| Public Works | | 1 | 1 | |
| SanitationSolid Waste | | | | 1 |
| Weed Control | | | | |
| Wastewater | | | | |
| Highways, Roads, and Streets | | | | |
| Other Public Works and | | | | |
| and Enterprises (Please list) | | | | |
| | | | | |
| | | | | <u> </u> |
| | | | | |
| | | | | |
| | | | | |
| CultureRecreation | <u> </u> | I | | <u> </u> |
| Parks and Recreation | | | | T The state of the |
| Shade Trees | | | | |
| Libraries | | | | |
| Other CultureRecreation | | | | |
| Conservation & Development | | | | |
| Debt Service | L | <u> </u> | <u> </u> | |
| Debt Principal | l - | T | | |
| Tax & Rev. Ant. Note Principal | | | | |
| Debt Interest | | | | |
| Tax & Rev. Ant. Note Interest | | | | |
| Fiscal Agent's Fees | | | | |
| | ase list) | L | | <u> </u> |
| THOUSE THE THE TENT OF THE TEN | <u> </u> | | | <u> </u> |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL FEDERAL GENERAL REVENUE | | | | |
| SHARING EXPENDITURES | \$ | \$ | \$ | \$ |

| | Year | Original | Outstanding | Principal | Outstanding |
|--|-----------------|--|--------------|-------------|--------------|
| Purpose | of | Amount of | January 1, | Paid During | December 31, |
| (List Each Issue or Loan) | Issue | Issue | 19 | Year | 19 |
| | | . | or Issued | | |
| | İ | | During Year | | |
| GENERAL OBLIGATION BONDS AND NOTES | | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| Electoral | | \$ | \$ | \$ | \$ |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-electoral | | | · | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Bond Anticipation Notes (§408) | | | | | |
| Coold December 6 | | | | | |
| Small Borrowing for Capital Purposes (§409) | | | | | |
| Unfunded Debt (CCOO) | | | | | |
| Unfunded Debt (§509) TOTAL GENERAL OBLIGATION DEBT | | | | <u> </u> | <u> </u> |
| REVENUE BONDS AND NOTES | | \$ | \$ | \$ | \$ |
| Electoral | | \$ | \$ | \$ | \$ |
| Liectoral | | - -⊅ | 1 | Ι Φ | 4 |
| | | | | | |
| | | | | | |
| Non-electoral | | | | | |
| Non-Ciccoolai | | | | | |
| | | | | | |
| | | | | | |
| TOTAL REVENUE DEBT | | \$ | \$ | \$ | \$ |
| LEASE RENTAL DEBT | | | | | |
| | | | | | |
| | | | | | |
| TOTAL LEASE RENTAL DEBT | | \$ | \$ | \$ | \$ |
| TOTAL DEBT | | \$ | \$ | \$ | \$ |
| TAX AND REVENUE ANTICIPATION NOTES (§501) | | | | | |
| | | \$ | \$ | \$ | \$ |
| TOTAL DEBT AND TAX AND REVENUE | | | | | |
| ANTICIPATION NOTES | | \$ | | \$ | \$ |
| NOTE: Sections 400 400 E01 and 500 refer to the | Local Coverance | nt Unit Dobt | Not- | | |

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

| Purpose (List Each Issue or Loan) | Sinking Fund Balances | Assessments Receivable | Taxes and Liens Collectible | |
|--|-----------------------------|---------------------------|-----------------------------|----------|
| GENERAL OBLIGATION BONDS AND NOTES | Omit Cents | Omit Cents | Omit Cents | |
| Electoral | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| Non-electoral | | | | |
| | | | | |
| Bond Anticipation Notes (§408) | | | | |
| | | | | |
| Small Borrowing for Capital Purposes (§409) | | | | |
| Unfunded Debt (§509) | | | | |
| TOTAL GENERAL OBLIGATION DEBT | \$ | \$ | \$ | \$ |
| REVENUE BONDS AND NOTES | | | A | A |
| Electoral | \$ | \$ | \$ | \$ |
| | | | | |
| Non-electoral | | | | |
| Mon-erectoral | | | | |
| | | | | |
| TOTAL REVENUE DEBT | \$ | \$ | <u> </u> | \$ |
| LEASE RENTAL DEBT | <u> </u> | | | |
| | | | | |
| TOTAL LEASE RENTAL DEBT | \$ | \$ | \$ | \$ |
| TOTAL DEBT | \$ | \$ | \$. | \$ |
| TAX AND REVENUE ANTICIPATION NOTES (§501) | | | * | * |
| TOTAL DEBT AND TAX AND REVENUE | \$ | \$ | \$ | \$ |
| IOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES | 15 | \$ | \$ | \$ |
| NOTE: Sections 400 400 E01 and E00 meter to the Local | 1 × 1 × 1 × 1 × 1 × 1 | | 1* | L* |

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

Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

| | Compa | 0+1 | Tananana. | T-+-1 |
|---|------------|------------|--------------|------------------|
| Dummaaa | Surplus | Other | Insurance | Total Credits |
| Purpose | Cash | Accounts | Indemnifica- | |
| (List Each Issue or Loan) | | Receivable | tion | Against |
| OFNEDAL ORLYGATION DOUBLE AND WOTER | | | <u> </u> | Debt |
| GENERAL OBLIGATION BONDS AND NOTES | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| Electoral | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Non-electoral | | | | |
| | | | | |
| | | | | |
| | | | | |
| Bond Anticipation Notes (§408) | | | | |
| | | | | |
| Small Borrowing for Capital Purposes (§409) | | | | |
| | | | | |
| Unfunded Debt (§509) | | | | |
| TOTAL GENERAL OBLIGATION DEBT | \$ | \$ | \$ | \$ |
| REVENUE BONDS AND NOTES | | | | |
| Electoral | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| Non-electoral | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL REVENUE DEBT | \$ | \$ | \$ | \$ |
| LEASE RENTAL DEBT | | | | |
| | | | | |
| | | | | |
| TOTAL LEASE RENTAL DEBT | \$ | \$ | \$ | \$ |
| TOTAL DEBT | \$ | \$ | \$ | \$ |
| TAX AND REVENUE ANTICIPATION NOTES (§501) | | | | |
| | \$ | \$ | \$ | \$ |
| TOTAL DEBT AND TAX AND REVENUE | | <u> </u> | <u> </u> | |
| ANTICIPATION NOTES | \$ | \$ | \$ | \$ |
| | | <u> </u> | 14 | LT |

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

Credits are more fully defined in section 208(b) of the Local Government Unit Debt Act.

| Purpose (List Each Issue or Loan) | Year of Issue | Gross Debt Outstanding December 31, | Credits Against | Total Net Debt December 31, |
|---|---------------------|---|--------------------|-----------------------------|
| GENERAL OBLIGATION BONDS AND NOTES | | 19 Omit Cents | Debt Omit Cents | 19 Omit Cents |
| Electoral | | ¢ | \$ | \$ |
| | | + | Ψ | ΙΨ |
| | | | - | |
| Non-electoral | | | | |
| | | | | |
| | | | | |
| Bond Anticipation Notes (§408) | | | | |
| Small Borrowing for Capital Purposes (§409) | | | | |
| Unfunded Debt (§509) TOTAL GENERAL ÖBLIGATION DEBT | | | | |
| TOTAL GENERAL OBLIGATION DEBT REVENUE BONDS AND NOTES | | \$ | \$ | \$ |
| Electoral | | \$ | \$ | \$ |
| | | | | |
| | | | | |
| Non-electoral | | | | |
| | | | | |
| | | | | |
| TOTAL REVENUE DEBT | | \$ | \$ | \$ |
| LEASE RENTAL DEBT | | | | |
| | | | | |
| TOTAL LEASE RENTAL DEBT | | \$ | \$ | \$ |
| TOTAL DEBT TAX AND REVENUE ANTICIPATION NOTES (§501) | | \$ | \$ | \$ |
| TAX AND KEVENUE ANTICIPATION NOTES (3501) | | \$ | \$ | + |
| TOTAL DEBT AND TAX AND REVENUE | | +* | Ψ | * |
| ANTICIPATION NOTES | | \$ | \$ | \$ |

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

| | 19 | 19 | 19 | TOTAL | |
|--|----|----|----|-------|--|
| Total Revenues and Other Financing Sources—All moneys received by the local government unit in a fiscal year from whatever source derived | | | | | |
| 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 | | | | | |
| (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. | · | | | | |
| Subtotal Adjusted Revenues | | | | | |
| Total Adjusted Revenues for Three Years Ending December 31, 19 | | | | | |
| Borrowing Base = Total Adjusted Revenues for Three Years Ending December 31, 19 = 3 | | | | | |

| Acc't No. | Classification | | Govern | nmental Fund | Types | |
|--------------|--|------------|--------------------|---|---------------------|------------------------|
| | | General | Special Revenue | Debt Service | Capital Projects | Special Assessments |
| | | General | Revenue | Service | Projects | Assessments |
| | ASSETS AND OTHER DEBITS, DECEMBER 31 | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| | Current Assets | | | | | |
| 100&20 | † Cash and Investments | \$ 3/873 | \$ 4539 | \$ | \$ | \$ |
| | Receivables | | | | | |
| 140-44 | Taxes Receivable | | | | , | |
| 145 | Accounts Receivable | | | | | |
| 121-25 | | | | | | |
| | Other Current Assets | | | | | |
| 161-65 | Fixed Assets | | | | | |
| | Other Debits | | | | | |
| 181 | Amounts Available in Debt Serv. Funds | | | | | |
| 182 | Amounts to be Provided for Retirement | | | | | |
| | ofGeneral LongTerm Debt | | | | | |
| | † Total Assets and Other Debits | \$ 3/873 | \$ 4539 | \$ | \$ | \$ |
| | | | | | | |
| | LIABILITIES AND OTHER CREDITS, DECEMBER 31 | | | | | |
| | Current Liabilities | | | | | |
| 210 | Payroll Taxes & Other Payroll With. | \$ | \$ | \$ | \$ | \$ |
| | Other Current Liabilities | T | , | <u>. </u> | | i ' |
| 261-69 | | | | | | |
| | Total Liabilities | \$ | \$ | \$ | \$ | \$ |
| | | 4 | 7 | Y | 4 | 7 |
| | FUND AND ACCOUNT GROUP EQUITY, DECEMBER 31 | | | | | |
| 281-84 | Contributed Capital | \$ | \$ | * | . | • |
| 290 | Investment in General Fixed Assets | • | 7 | • | 7 | 7 |
| | tFund Balance | 3/873 | 4539 | | | |
| | tRetained Earnings | 0/8/ | 7001 | | | |
| | † Total Fund and Account Group Equity | \$ 3/873 | \$ 4539 | \$ | \$ | \$ |
| | † Total Liabilities and Other Credits | 7/012 | ¥ 1001 | <u> </u> | * | |
| | and Fund and Account Group Equity | \$ 31873 | \$ 4539 | \$ | \$ | \$ |

For definitions see Instructions and $\underline{\text{Schedules }} \text{ A.}$

Schedule C-1

| Acc't No. | Classification | Propr Fund | | Fiduciary Fund Types | Account | | Total |
|--------------|--|---------------|---------------------|-------------------------|----------------------|------------------------|---|
| | | Enterprise | Internal Service | Trust and Agency | Gen. Fixed Assets | Gen. Long Term Debt | (Memorandum only) |
| | ASSETS AND OTHER DEBITS, DECEMBER 31 | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| | Current Assets | | | | | | |
| 100&20 | † Cash and Investments | \$ | \$ | \$ 3584 | \$ | \$ | \$ 39996 |
| | Receivables | | | | | | |
| 140-44 | | | | | | | |
| 145 | Accounts Receivable | | | | | | |
| 121-25 | Special Assessments, including liens | | | | | | |
| | Other Current Assets | | | | | | |
| 161-65 | Fixed Assets | | | | | | |
| | Other Debits | | | | | | |
| 181 | Amounts Available in Debt Serv. Funds | | | | | | |
| 182 | Amounts to be Provided for Retirement | | | | | | |
| | of General LongTerm Debt | | | | | | |
| | † Total Assets and Other Debits | \$ | \$ | \$ 3584 | \$ | \$ | \$ 39996 |
| | | | | | | | 211 |
| | LIABILITIES AND OTHER CREDITS, DEC. 31 | | | | | | |
| | Current Liabilities | | | | | | |
| 210 | Payroll Taxes & Other Payroll With. | \$ | \$ | \$ | \$ | \$ | \$ |
| | Other Current Liabilities | | | | | | |
| 261-69 | LongTerm Debt | | | | | | |
| | Total Liabilities | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | | |
| | FUND AND ACCOUNT GROUP EQUITY, DEC. 31 | | | | | | |
| 281-84 | Contributed Capital | \$ | \$ | \$ | \$ | S | \$ |
| 290 | Investment in General Fixed Assets | | | | <u></u> | | |
| 271-79 | tFund Balance | | | 3584 | | | 39996 |
| | tRetained Earnings | | | 5501 | | | |
| | † Total Fund and Account Group Equity | \$ | \$ | \$ 3584 | \$ | \$ | \$ 39996 |
| | † Total Liabilities and Other Credits | 7 | <u>T</u> | - | T | T | , <u>) </u> |
| | and Fund and Account Group Equity | \$ | \$ | \$ 3584 | \$ | \$ | \$ 39996 |

For definitions see Instructions and $\underline{\text{Schedules A}}$.

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

| Acc't No. | Classification | Governmental Fund Types | | | | |
|--------------|--|-------------------------|--------------|------------|------------|-------------|
| .,,,, | | | Special | Debt | Capital | Special |
| | | General | Revenue | Service | Projects | Assessments |
| | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents | Omit Cents | Omit Cents | Omit Cents |
| 300 | Taxes | \$ 114935 | \$ | \$ | \$ | \$ |
| 320 | Licenses and Permits | 3416 | | | | |
| 330 | Fines and Forfeits | 9630 | | | | |
| 340 | Interest, Rents, and Royalties | 2293 | 1790 | | | |
| 350 | Intergovernmental Revenues | 10659 | 188790 | | | |
| 360 | Charges for Services | 2973 | | | | |
| 380 | Miscellaneous Revenues | 8083 | 779 | | | |
| 390 | Other Financing Sources | 10100 | 41000 | | | |
| | Total Revenues and Other Financing Sources | \$ 161089 | \$ 232359 | \$ | \$ | \$ |
| | EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | | | | | |
| 400 | General Government | \$ 23862 | \$ | \$ | \$ | \$ |
| 410 | Public Safety | 22761 | 42753 | | | |
| 420 | Health and Welfare | | | | | |
| 426 | Public WorksSanitation | 1440 | | | | |
| 430 | Highways, Roads, and Streets | 41062 | 180959 | | | |
| 440 | Other Public Works and Enterprises | | | | | |
| 450 | CultureRecreation | 800 | | | | |
| 460 | Conservation and Development | | | | | |
| 470 | Debt Service | 12106 | 4835 | | | |
| 480 | Miscellaneous Expenditures or Expenses | 31705 | 939 | | | |
| 490 | Other Financing Uses | 41000 | 6995 | | | |
| | Total Expenditures or Expenses and Other | | | | | |
| | Financing Uses | \$ 174736 | \$ 236481 | \$ | \$ | \$ |
| | EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | (13647) | \$ (4122) | \$ | \$ | \$ |

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

| Acc't | Classification | Propr | ietary | Fiduciary | |
|-------|---|------------|------------|------------|-------------|
| No. | · | Fund | Types | Fund Types | Total |
| | | | Internal | Trust and | (Memorandum |
| | | Enterprise | Service | Agency | only) |
| | DEVENUES AND OTHER EXMANDING COMPOSES | | 0 : 1 0 1 | | A : 1 A . |
| 200 | REVENUES AND OTHER FINANCING SOURCES | Omit Cents | Omit Cents | Omit Cents | |
| 300 | Taxes | \$ | \$ | \$ | \$ 114935 |
| 320 | Licenses and Permits | | | | 2416 |
| 330 | Fines and Forfeits | | | | 9630 |
| 340 | Interest, Rents, and Royalties | | | 73 | 4156 |
| 350 | Intergovernmental Revenues | | | 3098 | 202547 |
| 360 | Charges for Services | | | | 2973 |
| 380 | Miscellaneous Revenues | | | | 8862 |
| 390 | Other Financing Sources | | | | 51100 |
| | Total Revenues and Other Financing Sources | \$ | \$ | \$ 317L | \$ 396619 |
| | EXPENDITURES OR EXPENSES AND OTHER FINANCING USES | | | | |
| 400 | General Government | \$ | \$ | \$ | \$ 23862 |
| 410 | Public Safety | | | | 65514 |
| 420 | Health and Welfare | | | | |
| 426 | Public WorksSanitation | | | | 1440 |
| 430 | Highways, Roads, and Streets | | | | 222021 |
| 440 | Other Public Works and Enterprises | | | , | Olosoforti |
| 450 | CultureRecreation | | | | 800 |
| 460 | Conservation and Development | | | | |
| 470 | Debt Service | | | | 16946 |
| 480 | Miscellaneous Expenditures or Expenses | | | 5 | 32644 |
| 490 | Other Financing Uses | | | 3105 | 51100 |
| | Total Expenditures or Expenses and Other | | | 0/00 | 01100 |
| | Financing Uses | \$ | \$ | \$ 3110 | \$ 414327 |
| | EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING | ¢ | ¢ | \$ | \$ |
| | SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER | 1 4 | \$ | Φ | , \ |
| · | FINANCING USES | | | 61 | (17708) |

AUDITOR'S REPORT

To the: Board of Supervisors of Great Bend Township
President Judge of the Court of Common Pleas
Secretary of Community Affairs
Secretary of Transportation

I, the undersigned, the duly appointed, qualified auditor of the Township of Great Bend for the year ended December 31, 1991, have audited, adjusted, and settled the various funds and account groups of the Township of Great Bend for the year ended December 31, 1991, listed in the foregoing table of contents. Except as set forth in the following paragraph, my audit, adjustment, and settlement was made in accordance with law rather than with generally accepted auditing standards.

Sufficient evidence did not exist to support certain opening balances at the beginning of the year that would have been carried forward from the prior year. The available evidence indicated the need for adjustment to these opening balances, and the appropriate adjustments have been made. It was, however, impractical to determine what adjustments would be necessary in the financial statements of the preceding year to restate results of operations for the preceding year.

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 opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the Township of Great Bend at December 31, 1991, and the results of operations of such funds for the year then ended in accordance with law.

Mary Lou Swank

Certified Public Accountant.

Hop Bottom, PA February 29, 1992

CONTROLLER'S/AUDITORS'* CERTIFICATE

To the: Governing Body of the Local Government

| Subscribed and sworn to before me this day of, 19 Signed: | (SEAL) *Cross out one. |
|---|---|
| me this day of | , in the second |
| | Control fer / Add Lot 3 |
| Subscribed and sworn to before | Controller / Additions |
| | |
| | Controller/Auditors* |
| | |
| Si gned: | |
| accordance with law. | · |
| present the financial position of the and the results of operations of successful assendance with law | at December 31, 19 , |
| In my/our* opinion, the afo | rementioned financial statements |
| These financial statements disclosures required by generally ac | |
| generally accepted accounting princi | |
| financial statements are not intende and results of operations of this lo | d to present the financial position |
| earned, and certain expenditures or rather than when a liability is incu | expenses are recognized when paid rred. Accordingly, the accompanying |
| and the related assets are recognize | d when received rather than when |
| local government's policy is to prep | TED ACCRUAL/ACCRUAL BASIS) This vare its financial statements on the ments; consequently, certain revenues |
| My/Our* audit, adjustment, and settl law rather than with generally accep | ement was made in accordance with |
| and account groups of the ended December 31, 19 , listed | for the year in the foregoing table of contents. |
| have audited, adj | usted, and settled the various funds |
| I/We,* the undersigned, the ment), qualified, and acting control | duly elected (or appointed replace- |
| | |
| Secretary of Transportation | |
| President Judge of the Cour Secretary of Community Affa Secretary of Transportation | irs |