

COMMONWEALTH OF PENNSYLVANIA

ANNUAL AUDIT and FINANCIAL REPORT

County of Susquehanna

City of _____

Borough of _____

Township of Great Bend

_____ of _____

for the year

1991

DISTRIBUTION AND FILING DATES

Cities:

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

Boroughs and Townships

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

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INSTRUCTIONS

A. PURPOSE

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

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

B. GENERAL COMMENTS

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

C. FUNDS AND ACCOUNTS

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

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

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

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

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

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

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

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

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

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

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

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

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

D. SCHEDULES

This form includes three schedules. These are:

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

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

1. Schedule A-1: The General Fund is a Governmental Fund type used to account for all financial resources except those required to be accounted for in another fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

E. BALANCE SHEET

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

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.

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

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

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

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

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

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

E. REVENUES AND OTHER FINANCING SOURCES

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

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

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

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

F. EXPENDITURES OR EXPENSES AND OTHER FINANCING USES

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

490 Other Financing Uses.

491 Refunds of Prior Year Revenues. Report here when not accounted for as a debit to a Revenue account or as a Prior Period Adjustment by a debit to a Fund Equity account.

492 Interfund Operating Transfers. Recurring periodic transfers between funds made primarily for the purpose of shifting resources from one fund to another. For a more complete explanation, please see account number 392.

G. EXPENSE COST OBJECTS

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

H. ADDITIONAL INFORMATION

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

For information on training, contact:

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

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

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

For technical assistance, contact:

Municipal Statistics and 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 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 45520	
120 +	Investments		
	Receivables		
140-44	Taxes Receivable		
145	Accounts Receivable		
121-25	Special Assessments Receivable		
136&39	Accrued Interest Receivable		
130	Due from Other Funds		
135	Due from Other Governments		
133	Advances to Other Funds		
150	Inventory of Materials and Supplies		
	Other Assets		
+	Total Assets		\$ 45520
	LESS: LIABILITIES, JANUARY 1		
200	Payables		
200.10	Vouchers Payable	\$	
200.20	Accounts Payable		
200.30	Judgments Payable		
200.60	Contracts Payable		
201	Accrued Wages Payable		
210	Payroll Taxes and Other Payroll Withholdings Payable		
230	Due to Other Funds		
235	Due to Other Governments		
252	Deferred Revenues		
	Other Current Liabilities		
	Total Liabilities		\$
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1		
279 +	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)		\$ 45520
	REVENUES AND OTHER FINANCING SOURCES		
	TAXES	>Tax Rate <	Omit Cents
301.00	Real Estate Taxes		\$ 102907
305.00	Occupation Taxes		
	(levied under municipal code--NOT Act 511)		1120
308.00	Residence Taxes		
	(levied by cities of the third class)		
	Local Tax Enabling Act (Act 511) Taxes		
310.00	Per Capita Taxes		3999
310.10	Real Estate Transfer Taxes		6909
310.20	Earned Income Taxes ("Wage" Taxes)		
310.30	Mercantile Taxes		
310.40	Occupation Taxes		
	(levied under Local Tax Enabling Act (Act 511)		
310.50	Occupational Privilege Taxes		
310.60	Admissions Taxes		
310.70	Mechanical Devices Taxes		
310.80	Business Privilege Taxes		
310.90	Other Local Tax Enabling Act (Act 511) Taxes		

Acc't No.	Classification		Total
	Revenues and Other Financing Sources--Continued		
319.00	TAXES--Penalties and Interest on Delinquent Taxes	Omit Cents	Omit Cents
319.01	Real Property Taxes	\$	
319.05	Occupation Tax (levied under municipal code)		
319.08	Residence Tax (levied by cities of the third class)		
319.10	Per Capita Tax		
319.12	Earned Income Tax		
	Other Local Tax Enabling Act (Act 511) Taxes (Please list)		
319.			
319.			
319.			
319.			
319.			
300.00	TOTAL TAXES		\$ 114935
	LICENSES AND PERMITS		
320.00	TOTAL LICENSES AND PERMITS		\$ 2416
	FINES AND FORFEITS		
330.00	TOTAL FINES AND FORFEITS		\$ 9630
	INTEREST, RENTS, AND ROYALTIES		
341.00	Interest Earnings	\$ 2193	
342.00	Rents and Royalties	100	
340.00	TOTAL INTEREST, RENTS, AND ROYALTIES		\$ 2293
	INTERGOVERNMENTAL REVENUES		
351.00	Federal Capital and Operating Grants		
351.03	Highways and Streets	\$	
351.09	Urban Redevelopment and Assistance		
351.99	All Other Federal Capital and Operating Grants		
352.00	Federal Shared Revenues and Entitlements		
352.08	National Forest Products (for Roads through County)		
352.99	All Other Federal Shared Revenues and Entitlements		
353.00	Federal Payments in Lieu of Taxes		
354.00	State Capital and Operating Grants		
354.03	Highways and Streets		
354.09	Urban Redevelopment and Assistance		
354.99	All Other State Capital and Operating Grants		
355.00	State Shared Revenues and Entitlements		
355.01	Public Utility Realty Tax	1845	
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	
357.00	Local Government Units Capital and Operating Grants		
357.03	Highways and Streets		
357.99	All Other Local Government Units Capital and Operating Grants		
358.00	Local Government Units Shared Revenues and Entitlements		
359.00	Local Government Units Payments in Lieu of Taxes		
350.00	TOTAL INTERGOVERNMENTAL REVENUES		\$ 10659

Acc't No.	Classification Revenues and Other Financing Sources--Continued					Total
	CHARGES FOR SERVICES (Departmental Charges or Earnings)					Omit Cents
					Omit Cents	
361.00	General Government			\$		
362.00	Public Safety					
363.00	Highways and Streets					
363.20	Parking (Parking Meters, Parking Permits, etc.)					
363.99	All Other Charges for Highways and Streets Services			2973		
364.00	Sanitation					
364.10	Wastewater (Sewerage) Charges (where not in enterprise fund)					
364.30	Solid Waste Collection and Disposal (Garbage, etc.) Charges					
364.99	All Other Charges for Sanitation Services					
365.00	Health					
367.00	Culture--Recreation					
378.00	Water System (where not accounted for in enterprise fund)					
379.00	Other Charges for Services					
360.00	TOTAL CHARGES FOR SERVICES					\$ 2973
	MISCELLANEOUS REVENUES					
383.00	Special Assessments (where not in Special Assessment Funds) (List purpose)			\$		
387.00	Contributions and Donations from Private Sources					
389.00	Other Miscellaneous Revenues			8083		
380.00	TOTAL MISCELLANEOUS REVENUES					\$ 8083
	OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Dispositions			\$		
392.00	Interfund Operating Transfers			10100		
393.00	Proceeds of General Long--Term Debt					
394.00	Proceeds of Tax and Revenue Anticipation Notes (where not credited to a Liability account--see Notes at end of Fund)					
395.00	Refunds of Prior Year Expenditures					
390.00	TOTAL OTHER FINANCING SOURCES					\$ 10100
	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of Accounts 300, 320, 330, 340, 350, 360, 370, 380, and 390)					\$ 161089
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					\$ 206609
	EXPENDITURES AND OTHER FINANCING USES	Personal Services .10--.19	Other Operating Expenditures .20--.59	Capital Construction .60--.69	Capital Purchases .70--.79	
	GENERAL GOVERNMENT	Omit Cents	Omit Cents	Omit Cents	Omit Cents	
400	Legislative (Governing) Body	\$ 3175	\$ 1628	\$	\$	\$ 4803
401	Executive (Mayor or Manager)					
402	Financial Administration	1950	19			1969
403	Tax Collection	5096	509			5605
404	Law (Solicitor, etc.)	750				750
405	Clerk/Secretary	5514	334			5848
406	Personnel Administration					
407	Data Processing					
408	Engineer					
409	Gen. Gov't Buildings & Plant	4887				4887
	TOTAL GENERAL GOVERNMENT	\$ 21372	\$ 2490	\$	\$	\$ 23862

Acc't No.	Classification Expenditures and Other Financing Uses	Personal Services .10--.19	Other Oper- ating Ex- penditures .20--.59	Capital Construc- tion .60--.69	Capital Purchases .70--.79	Total
	PUBLIC SAFETY	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
410	Police	\$	\$	\$	\$	\$
411	Fire	3344	18574			21918
412	Ambulance/Rescue	843				843
413	Protective Inspection					
414	Planning and Zoning					
415	Emergency Management					
416	Militia and Armories					
417	Exam. of Licensed Occupations					
418	Public Scales					
419	Other Public Safety					
	TOTAL PUBLIC SAFETY	\$ 4187	\$ 18574	\$	\$	\$ 22761
	HEALTH AND WELFARE					
421	Health	\$	\$	\$	\$	\$
422	Government Unit Hospitals					
423	Other Hospitals					
424	Public Comfort Stations					
425	Welfare					
	TOTAL HEALTH AND WELFARE	\$	\$	\$	\$	\$
	PUBLIC WORKS--SANITATION					
427	Solid Waste (Garbage, etc.)	\$	\$	\$	\$	\$
428	Weed Control					
429	Wastewater (Sanitary Sewers)	1440				1440
	TOTAL SANITATION	\$ 1440	\$	\$	\$	\$ 1440
	PUBLIC WORKS--HIGHWAYS					
	Highway Maintenance:					
430	General Services	\$ 1299	\$ 4150	\$	\$	\$ 5449
431	Cleaning of Streets					
432	Snow and Ice Removal	11003				11003
433	Traffic Signals, Signs, etc.	591				591
434	Street Lighting	1655				1655
435	Sidewalks and Crosswalks					
436	Storm Sewers and Drains					
437	Repairs of Tools & Machinery	4558				4558
438	Highways and Bridges	11722	6084			17806
439	Construction and Rebuilding					
	TOTAL HIGHWAYS, ROADS, ETC.	\$ 30828	\$ 10234	\$	\$	\$ 41062
	OTHER PUB. WORKS & ENTERPRISES					
440	Airports	\$	\$	\$	\$	\$
441	Cemeteries					
442	Electric System					
443	Gas System					
444	Markets					
445	Parking Facilities					
446	Storm Water and Flood Control					
447	Transit System					
448	Water System					
449	Water Transport & Terminals					
	TOTAL OTHER PUBLIC WORKS	\$	\$	\$	\$	\$

Acc't No.	Classification Expenditures and Other Financing Uses	Personal Services .10--.19	Other Op- erating Ex- penditures .20--.59	Capital Construc- tion .60--.69	Capital Purchases .70--.79	Total
	CULTURE--RECREATION	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
451	Administration	\$	\$	\$	\$	\$
452	Participant Recreation		500			500
453	Spectator Recreation					
454	Parks					
455	Shade Trees					
456	Libraries		150			150
457	Civil & Military Celebrations					
458	Senior Citizens' Centers					
459	Other Culture--Recreation		150			150
	TOTAL CULTURE--RECREATION	\$	\$ 800	\$	\$	\$ 800
	CONSERVATION AND DEVELOPMENT					
461	Conserv. of Natural Resources	\$	\$	\$	\$	\$
463	Urban Redevelopment & Housing					
465	Econ. Development & Assist.					
466	Economic Opportunity					
468	Other Conserv. & Development					
	TOTAL CONSERV. & DEVELOPMENT	\$	\$	\$	\$	\$
	DEBT SERVICE*					
471	Debt Principal*	\$	\$ 10356	\$	\$	\$ 10356
471	Tax Anticipation Note Princ.*					
472	Debt Interest*		1750			1750
472	Tax Anticipation Note Inter.*					
475	Fiscal Agent's Fees					
	TOTAL DEBT SERVICE	\$	\$ 12106	\$	\$	\$ 12106
	MISCELLANEOUS EXPENDITURES					
481	Intergov'tmental Expenditures	\$	\$	\$	\$	\$
482	Judgments and Losses					
483	Retirement Fund Contributions					
484	Workers Compensation Contrib.					
485	Unemployment Compensation					
486	Insurance Premiums		19824			19824
487	Other Employee Benefits	11881				11881
489	Other Misc. Expend. (list)					
	TOTAL MISCELLANEOUS EXPEND.	\$ 11881	\$ 19824	\$	\$	\$ 31705
	OTHER FINANCING USES					
491	Refunds of Prior Year Expend.	\$	\$	\$	\$	\$
492	Interfund Operating Transfers		41000			41000
	TOTAL OTHER FINANCING USES	\$	\$ 41000	\$	\$	\$ 41000
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 69708	\$ 105028	\$	\$	\$ 174736

*See Notes on next page.

Acc't No.	Classification	Total
	ASSETS, DECEMBER 31	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 31873
120 +	Investments	
	Receivables	
140-44	Taxes Receivable	
145	Accounts Receivable	
121-25	Special Assessments Receivable	
136&39	Accrued Interest Receivable	
130	Due from Other Funds	
135	Due from Other Governments	
133	Advances to Other Funds	
150	Inventory of Materials and Supplies	
	Other Assets	
+	Total Assets	\$ 31873
	LESS: LIABILITIES, DECEMBER 31	
200	Payables	
200.10	Vouchers Payable	\$
200.20	Accounts Payable	
200.30	Judgments Payable	
200.60	Contracts Payable	
201	Accrued Wages Payable	
210	Payroll Taxes and Other Payroll Withholdings Payable	
230	Due to Other Funds	
235	Due to Other Governments	
252	Deferred Revenues	
	Other Current Liabilities	
	Total Liabilities	\$
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31	\$
279 +	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)	\$ 31873
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$ 206609

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

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

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

Acc't No.	Classification					Total
	ASSETS, JANUARY 1					Omit Cents
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)				\$ 7408	
120 †	Investments					
130	Due from Other Funds					
	Other Assets					
†	Total Assets					\$ 7408
	LESS: LIABILITIES, JANUARY 1					
200	Payables				\$	
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$
271-78	LESS: FUND BALANCE RESERVES, JANUARY 1					\$
279 †	UNRESERVED FUND BALANCE, JANUARY 1 (Assets less Liabilities less Reserves)					\$ 7408
	REVENUES AND OTHER FINANCING SOURCES					
341	Interest Earnings				\$ 1274	
355.05	Liquid Fuels Tax & Fuel Use Tax from State Motor License Fund				52439	
355.14	Turn Back of Roads Maintenance Payment from State				3375	
363.50	Charges for Contracted Highway and Street Work					
	Other Revenues					
392	Other Financing Sources--Interfund Operating Transfers					
	TOTAL REVENUES AND OTHER FINANCING SOURCES					\$ 57088
	TOTAL AVAILABLE (Reserved and Unreserved Fund Balances plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)					\$ 64496
	EXPENDITURES AND OTHER FINANCING USES	Personal Services	Other Operating Expenditures	Capital Construction	Capital Purchases	
	PUBLIC WORKS--					
	HIGHWAYS, ROADS, AND STREETS	.10--.19	.20--.59	.60--.69	.70--.79	
	Highway Maintenance	Omit Cents	Omit Cents	Omit Cents	Omit Cents	
430	General Services	\$ 1968	\$ 57	\$	\$	\$ 2025
431	Cleaning of Streets & Gutters					
432	Snow and Ice Removal	7572				7572
433	Traffic Signals, Signs, etc.	121				121
434	Street Lighting					
435	Sidewalks and Crosswalks					
436	Storm Sewers and Drains					
437	Repairs of Tools & Machinery	8647				8647
438	Highways and Bridges	29375	11540		814	41739
439	Hwy. Construction & Rebuilding					
492	Interfund Operating Transfers					
	TOTAL EXPENDITURES	\$ 47683	\$ 11597	\$	\$ 814	\$ 60094
	ASSETS, December 31					
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)				\$ 4402	
120 †	Investments					
130	Due from Other Funds					
	Other Assets					
†	Total Assets					\$ 4402
	LESS: LIABILITIES, DECEMBER 31					
200	Payables				\$	
230	Due to Other Funds					
	Other Liabilities					
	Total Liabilities					\$
271-78	LESS: FUND BALANCE RESERVES, DECEMBER 31					\$
279 †	UNRESERVED FUND BALANCE, DEC. 31 (Assets less Liabilities less Reserves)					\$ 4402
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Reserved and Unreserved Fund Balances) (Should equal Total Available)					64496

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

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

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N O T I C E

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

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

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

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

		INDUSTRIAL PARK PROJECT	
Acc't No.	Classification	02. Street- Lighting Tax Fund*	03. Fire Protection Tax Fund*
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 253	\$
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$ 253	\$
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 253	\$
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate <	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings	262	
351-53	Intergovernmental Revenues--Federal		
354-56	--State	120886	
357-59	--Local Government Units		
	Other Revenues		
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 121148	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$ 121401	\$
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police		
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets	120865	

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

		INDUSTRIAL PARK PROJECT	
Acc't No.	Classification	02. Street- Lighting Tax Fund*	03. Fire- Protection Tax Fund*
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please List)		
	RETURN OF INTEREST	531	
	BANK SERVICE CHARGE	5	
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 121401	\$
	ASSETS, DECEMBER 31		
100 †	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 0	\$
120 †	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$ 0	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 †	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 0	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal 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. <u>POLICE</u> Fund	Total All Special Revenue Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 1000	\$ 8661
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$ 1000	\$ 8661
	LESS: LIABILITIES, JANUARY 1		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 1000	\$ 8661
	REVENUES AND OTHER FINANCING SOURCES	>Tax Rate<	
301	Taxes--Real Property	\$	\$
305	--Occupation Taxes (levied under municipal code)		
341	Interest Earnings	254	1790
351-53	Intergovernmental Revenues--Federal		
354-56	--State		176700
357-59	--Local Government Units	12090	12090
	Other Revenues	779	779
392	Other Financing Sources--Interfund Operating Transfers	41000	41000
	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 Unexpended)	\$ 55123	\$ 241020
	EXPENDITURES AND OTHER FINANCING USES (list type of project)		
400-09	General Government--	\$	\$
410	Public Safety--Police	42753	42753
411	--Fire		
412-18	--Other Public Safety		
419	--Corrections		
421	Health and Welfare--Health		
422&23	--Hospitals		
424&25	--Other Health and Welfare		
427	Public Works--Sanitation--Solid Waste (Garbage, Refuse, etc.)		
428	--Weed Control		
429	--Wastewater (Sewerage)		
430-39	Public Works--Highways, Roads, and Streets		170959

Acc't No.	Classification (Please list type of special revenue fund)	0. <u>POLICE</u> Fund	Total All Special Revenue Funds
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal	3750	3750
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest	1085	1085
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
	RETURN OF INTEREST		531
	BANK SERVICE CHARGE		5
	EMPLOYEE BENEFITS	403	403
490-99	Other Financing Uses	6995	6995
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 54986	\$ 236481
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 137	\$ 4539
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
	Total Assets	\$ 137	\$ 4539
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 137	\$ 4539
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$ 55123	\$ 241020

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

Acc't No.	Classification (Please list type of capital project fund)	1_.	1_.
	Expenditures and Other Financing Uses--Continued	Fund	Funds
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
†	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

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

Acc't No.	Classification	30. Capital Reserve Fund	Total All Capital Projects Funds
	Expenditures and Other Financing Uses--Continued		
440-49	Public Works--Other Public Works & Enterprises--(Please list)	Omit Cents	Omit Cents
		\$	\$
451-54	Culture--Recreation--Parks and Recreation		
455	--Shade Trees		
456	--Libraries		
457-59	--Other Culture--Recreation		
460-69	Conservation and Development--		
471	Debt Service--Debt Principal		
471.70	--Tax and Revenue Anticipation Note Principal		
472	--Debt Interest		
472.70	--Tax and Revenue Anticipation Note Interest		
475	--Fiscal Agent's Fees		
480-89	Miscellaneous Expenditures--(Please list)		
490-99	Other Financing Uses		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
130	Due from Other Funds		
135	Due from Other Governments		
140	Taxes Receivable		
	Other Assets		
+	Total Assets	\$	\$
	LESS: LIABILITIES, DECEMBER 31		
200	Payables	\$	\$
230	Due to Other Funds		
235	Due to Other Governments		
	Other Liabilities		
	Total Liabilities	\$	\$
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance) (Should equal Total Available)	\$	\$

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

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

35

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

Acc't No.	Classification (To be used when a special assessment is levied. If a special tax is levied, account and report in a special revenue fund)	13. Street Lighting Omit Cents	14. Fire Protection Omit Cents
	ASSETS, JANUARY 1		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Unit		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
409	General Government--General Government Buildings and Plant	\$	\$
411&12	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

Acc't No.	Classification (Please list type of special assessment fund)	1. Fund Omit Cents	Total All Spec. Assmt Funds Omit Cents
	ASSETS, JANUARY 1		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, JANUARY 1		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, JANUARY 1	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	REVENUES AND OTHER FINANCING SOURCES		
341	Interest Earnings	\$	\$
351-53	Intergovernmental Revenues--Federal		
354-56	--State		
357-59	--Local Government Units		
383	Special Assessments (specify)		
392	Other Financing Sources--Interfund Operating Transfers		
393	--Proceeds of General Long--Term Debt*		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$	\$
	EXPENDITURES AND OTHER FINANCING USES		
409	General Government--General Government Buildings and Plant	\$	\$
411&12	Public Safety--Police and Fire		
427	Public Works--Sanitation--Solid Waste Collection and Disposal		
429	--Sanitation--Wastewater Collection and Disposal		
430-39	--Highways (Incl. Bridges, Lighting, & Drainage)		
446	--Storm Water Management and Flood Control		
448	--Water System		
471	Debt Service--Debt Principal		
472	--Debt Interest		
492	Other Financing Uses--Interfund Operating Transfers		
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	\$
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$	\$
120 +	Investments		
121-25	Special Assessments Receivable		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230&35	Due to Other Funds and Other Governments		
241&42	Matured Bonds, Notes, and Interest Payable		
252	Deferred Revenues		
255&61	Bonds and Notes Payable (Current and Long--Term Liabilities)		
273	LESS: FUND BALANCE RESERVED FOR ENCUMBRANCES, DECEMBER 31	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$	\$
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$	\$

*If on Cash Basis

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

Acc't No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	
357-59	--Local Government Units	
378.00	Charges for Services--Charges for Water System Services	
383.00	Special Assessments (specify)	
	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	
392.00	Interfund Operating Transfers	
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES	
	Public Works and Public Enterprises--Water System	
448.10	Personal Services	\$
448.20	Other Operating Expenses	
448.60	Capital Construction (where not debited to an Asset account)*	
448.70	Capital Purchases (where not debited to an Asset account)*	
448.80	Depreciation Expense (where fund is on an accrual basis)*	
448.00	Total Public Works--Water System	\$
	Debt Service	
471.00	Debt Principal (where paid directly from Water Fund)	\$
472.00	Debt Interest (where paid directly from Water Fund)	
475.00	Fiscal Agent's Fees	
470.00	Total Debt Service	\$
	Miscellaneous Expenses	
481.00	Intergovernmental Expenses	\$
482.00	Judgments and Losses	
483.00	Retirement Pay and Pension Fund Contributions	
484.00	Workers Compensation Contributions	
485.00	Unemployment Compensation Contributions	
486.00	Other Insurance Premiums	
487.00	Other Employee Benefits	
480.00	Total Miscellaneous Expenses	\$
	Other Expenses (list)	\$
	Other Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	
490.00	Total Other Financing Uses	\$
	TOTAL EXPENSES AND OTHER FINANCING USES	\$

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

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

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

Acc't No.	Classification	Total
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents
341.00	Interest, Rents, and Royalties--Interest Earnings	\$
342.00	--Rents and Royalties	
351-53	Intergovernmental Revenue--Federal	
354-56	--State	
357-59	--Local Government Unit	
364.10	Charges for Services--Charges for Sanitation-Sewerage Chareges	
383.00	Special Assessments (specify)	
	Other Revenues (list)	
	Other Revenues (list)	
390.00	Other Financing Sources	
391.00	Proceeds of General Fixed Asset Dispositions	
392.00	Interfund Operating Transfers	
393.00	Proceeds of General Long--Term Debt	
395.00	Refunds of Prior Year Expenditures (not otherwise credited)	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$
	TOTAL AVAILABLE (Unreserved Retained Earnings plus Total Revenues and Other Financing Sources) (Should equal Total Expended and Unexpended)	\$
	EXPENSES AND OTHER FINANCING USES	
	Public Works and Public Enterprises--Wastewater 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 Works--Sanitation--Wastewater 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 Expenses (list)	\$
	Other Financing Uses	
491.00	Refunds of Prior Year Revenues (not otherwise debited)	\$
492.00	Interfund Operating Transfers	
490.00	Total Other Financing Uses	\$
	TOTAL EXPENSES AND OTHER FINANCING USES	\$

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

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

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

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

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

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

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

Acc't No.	Classification	65. Municipal Pension Fund	Total All Pension Trust Funds
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	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 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)	\$ 3523	\$ 3523
	REVENUES AND OTHER FINANCING SOURCES		
		>Tax Rate <	
301	Taxes--Real Property Taxes	\$	\$
340	Interest, Rents, and Royalties	73	73
355	Intergovernmental Revenues--State Shared Revenues (e.g., Foreign Fire and Casualty Insurance Taxes)		
389.10	Income from Employer Contributions		
389.20	Income from Member Deductions		
389.99	Other Public Employee Retirement System Revenues	3098	3098
392	Other Financing Sources--Interfund Operating Transfers		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 3171	\$ 3171
	TOTAL AVAILABLE (Unreserved Fund Balance plus Total Revenues and Other Financing Sources)	\$ 6694	\$ 6694
	EXPENDITURES AND OTHER FINANCING USES		
486	Insurance Premiums	\$	\$
488	Public Employee Retirement System Expenditures		
489.10	Annuities (Retirement, Survivor Benefit, Beneficiary, Permanent Disability, and Post Retirement Increases)		
489.20	Disability Benefits (Permanent and Temporary)		
489.30	Death Benefits (Pre-retirement and Post-retirement)		
489.99	Other Public Employee Retirement System Expenditures BANK CHG.	5	5
492	Other Financing Uses--Interfund Operating Transfers	3105	3105
	TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 3110	\$ 3110
	ASSETS, DECEMBER 31		
100 +	Cash (Checking, Savings, & Petty Cash Accounts, CDs, etc.)	\$ 3574	\$ 3574
120 +	Investments		
130	Due from Other Funds		
136	Interest Receivable on Investments		
	Other Assets		
	LESS: LIABILITIES, DECEMBER 31		
200	Current Payables		
230	Due to Other Funds		
236&38	Due to Terminated Employees and Deceased Employees Estates		
252	Deferred Revenues		
	Other Liabilities		
273	LESS: FUND BALANCE RESERVED FOR PENSION TRUST FUND MATTERS	\$	\$
279 +	UNRESERVED FUND BALANCE (Assets less Liabilities less Reserves)	\$ 3574	\$ 3574
	TOTAL EXPENDED AND UNEXPENDED (Total Expenditures and Other Financing Uses plus Unreserved Fund Balance)	\$ 6694	\$ 6694

Acc't No.		50. Firemen's Relief Fund	90. Payroll Fund
	ASSETS, JANUARY 1	Omit Cents	Omit Cents
100†	Cash (Checking, Savings, & Petty Cash Accounts)		\$
120†	Investments		
	LESS: LIABILITIES, JANUARY 1		
201	Payroll Payable		
210	Payroll Taxes and Other Payroll Withholdings		
279†	UNRESERVED FUND BALANCE, JANUARY 1		\$
	RECEIPTS DURING FISCAL YEAR		
	Foreign Fire Insurance Tax	\$	
	Personal Services Expenditures from Other Funds		\$
	Other Receipts		
	TOTAL RECEIPTS	\$	\$
	TOTAL AVAILABLE	\$	\$
	DISBURSEMENTS DURING FISCAL YEAR		
	Volunteer Firemen's Relief Associations	\$	
	Firefighters Pension Funds		
	Net Payroll		\$
	Federal Income Tax Withholdings		
	Social Security (FICA) Contributions		
	Earned Income Tax Withholdings		
	Hospitalization Insurance Premiums		
	Municipal Pension Fund Contributions		
	Police Pension Fund Contributions		
	Firefighters Pension Fund Contributions		
	State Income Tax Withholdings		
	Union Dues		
	Other Withholdings		
	Other Disbursements		
	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 No.	Asset Account 120--Investments--by Listed Funds	Investments at start of year	Investments at end of year	Net Increase	Net Decrease
		Omit Cents \$	Omit Cents \$	Omit Cents \$	Omit Cents \$
01.	General Fund				
02.	Street Lighting Tax Fund				
03.	Fire Protection Tax Fund				
04.	Other Special Revenue Fund--				
05.	Other Special Revenue Fund--				
06.	Water Fund				
07.	Electric Fund				
08.	Sewer Fund				
09.	Other Enterprise Fund--				
10.	Special Assessment Bond Fund--				
11.	Special Assessment Bond Fund--				
12.	Special Assessment Bond Fund--				
13.	Spec. Assessm. for Street Lighting Fund				
14.	Spec. Assessm. for Fire Protection Fund				
15.	General Obligation Bond Fund--				
16.	General Obligation Bond Fund--				
17.	General Obligation Bond Fund--				
18.	Other Capital Projects Fund--				
19.	Other Capital Projects Fund--				
20.	Sinking Fund--				
21.	Sinking Fund--				
22.	Sinking Fund--				
23.	Other Debt Service Fund--				
24.	Other Debt Service Fund--				
25.	Other Debt Service Fund--				
26.	Other Debt Service Fund--				
27.	Other Debt Service Fund--				
28.	Other Debt Service Fund--				
29.	Other Debt Service Fund--				
30.	Capital Reserve Fund				
35.	State Liquid Fuels Highway Aid Fund				
40.	Revolving Fund				
50.	Firemen's Relief Fund				
55.	Firefighters Pension Trust Fund				
60.	Police Pension Trust Fund				
65.	Municipal Pension Trust Fund				
85.	Federal Revenue Sharing Fund				
90.	Payroll Fund				
	Total	\$	\$	\$	\$

Schedule B-2

CASH AND INVESTMENT ASSETS AT END OF FISCAL YEAR

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

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

STATEMENT OF TAXES LEVIED PURSUANT TO MUNICIPAL CODE

52

Schedule B-3

I. ASSESSED VALUATION

A. Real Estate Taxable (see below)\$ 5896300
 B. Occupations\$ 299000
 C. Total taxable valuation\$ 6195300
 D. Value of Real Estate Exempt from Taxation\$ 312400
 E. Rate of Assessment (per cent of true value) 50 %

II. TAX RATE

A. General Purposes 14 mills
 B. Debt Purposes mills
 C. All other Purposes 5 mills
 D. Total tax rate 19 mills

III. CURRENT TAX LEVY

A. On Real Estate\$ 82548
 B. On Occupations\$ 1495
 C. Total levy\$ 84043

IV. TAXES COLLECTED AND OUTSTANDING

A. TOTAL TAXES COLLECTED DURING 1991

	Real Estate	Total	Occupations	Total
a. Discount collections.....	\$ <u>47743</u>		\$ <u>922</u>	
b. Face collections.....	\$ <u>20550</u>		\$ <u>78</u>	
c. Penalty collections (including penalties and interest).....	\$ <u>2861</u>		\$ <u>10</u>	
d. Prior years not returned or liened.....	\$ <u>4132</u>		\$ <u>109</u>	
e. Returned and liened.....	\$ <u>6109</u>	\$ <u>81395</u>	\$ <u>-0-</u>	\$ <u>1119</u>

B. TOTAL TAXES OUTSTANDING AT END OF 1991

a. Delinquent.....	\$ <u>9731</u>		\$ <u>246</u>	
b. Prior years - not returned and liened.....	\$ <u> </u>		\$ <u> </u>	
c. Returned and liened.....	\$ <u> </u>	\$ <u>9731</u>	\$ <u> </u>	\$ <u>246</u>

V. REAL ESTATE - ASSESSED VALUATIONS

(Complete to the Extent that Information is Available)

A. Real Estate- Taxable

Residential.....
 Industrial.....
 Commercial.....
 Mineral.....
 Agricultural.....
 Other.....
TOTAL Taxable 5896300

B. Real Estate - Nontaxable

Government- Federal..... 25000
 State..... 203100
 Municipal..... 7400
 School.....
 Authority.....
 Non-Government - Churches..... 21800
 Inst. of Learning.....
 Public Utilities..... 19300
 Other..... 35800
TOTAL Nontaxable 312400

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.

[illegible][illegible][illegible]

Fund No.	Fund	Transfers In Omit Cents	Transfers Out Omit Cents
01.	General Fund (to Debt Service Funds)(20.--29.)	\$	\$
01.	General Fund (to All Other Funds)	10100	41000
02.	Street Lighting Tax Fund		
03.	Fire Protection Tax Fund		
04.	Other Special Revenue Fund-- POLICE	41000	6995
05.	Other Special Revenue Fund--		
06.	Water Fund		
07.	Electric Fund		
08.	Sewer Fund		
09.	Other Enterprise Fund--		
10.	Special Assessment Bond Fund--		
11.	Special Assessment Bond Fund--		
12.	Special Assessment Bond Fund--		
13.	Special Assessment for Street Lighting Fund		
14.	Special Assessment for Fire Protection Fund		
15.	General Obligation Bond Fund--		
16.	General Obligation Bond Fund--		
17.	General Obligation Bond Fund--		
18.	Other Capital Projects Fund--		
19.	Other Capital Projects Fund--		
20.	Sinking Fund--		
21.	Sinking Fund--		
22.	Sinking Fund--		
23.	Other Debt Service Fund--		
24.	Other Debt Service Fund--		
25.	Other Debt Service Fund--		
26.	Other Debt Service Fund--		
27.	Other Debt Service Fund--		
28.	Other Debt Service Fund--		
29.	Other Debt Service Fund--		
30.	Capital Reserve Fund		
35.	State Liquid Fuels Highway Aid Fund		
40.	Revolving Fund		
50.	Firemen's Relief Fund		
55.	Firefighters Pension Trust Fund		
60.	Police Pension Trust Fund		
65.	Municipal (Non-uniformed) Pension Trust Fund		3105
85.	Federal Revenue Sharing Fund		
90.	Payroll Fund		
	Total	\$ 51100	\$ 51100
		Must equal Transfers Out	Must equal Transfers In

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

COMPARATIVE FEDERAL GENERAL REVENUE SHARING ACTUAL USE REPORT

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

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

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

Purpose (List Each Issue or Loan)	Year of Issue	Original Amount of Issue	Outstanding January 1, 19 or Issued During Year	Principal Paid During Year	Outstanding December 31, 19
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 ANTICIPATION NOTES		\$	\$	\$	\$

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

Schedule B-7

DEBT STATEMENT--Credits to Determine Net Debt

Purpose (List Each Issue or Loan)	Sinking Fund Balances	Assessments Receivable	Delinquent Taxes and Liens Collectible	Self-liqui- dating or Subsidized Debt
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 ANTICIPATION NOTES	\$	\$	\$	\$

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

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

Purpose (List Each Issue or Loan)	Surplus Cash	Other Accounts Receivable	Insurance Indemnifica- tion	Total Credits Against Debt
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 ANTICIPATION NOTES	\$	\$	\$	\$

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

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

Schedule B-7

DEBT STATEMENT--Summary of Debt

Purpose (List Each Issue or Loan)	Year of Issue	Gross Debt Outstanding December 31, 19	Total Credits Against Debt	Total Net Debt December 31, 19
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				
Electoral		\$	\$	\$
Non-electoral				
TOTAL REVENUE DEBT		\$	\$	\$
LEASE RENTAL DEBT				
TOTAL LEASE RENTAL DEBT		\$	\$	\$
TOTAL DEBT		\$	\$	\$
TAX AND REVENUE ANTICIPATION NOTES (§501)				
		\$	\$	\$
TOTAL DEBT AND TAX AND REVENUE ANTICIPATION NOTES		\$	\$	\$

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

DEBT STATEMENT—Calculation of Borrowing Base

Schedule B-7

69

	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 = $\frac{\text{Total Adjusted Revenues for Three Years Ending December 31, 19__}}{3} =$				

Schedule C-1

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
	ASSETS AND OTHER DEBITS, DECEMBER 31	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
	Current Assets					
100&20	† Cash and Investments	\$ 31873	\$ 4539	\$	\$	\$
	Receivables					
140-44	Taxes Receivable					
145	Accounts Receivable					
121-25	Special Assessments Receivable, 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 Long--Term Debt					
	† Total Assets and Other Debits	\$ 31873	\$ 4539	\$	\$	\$
	LIABILITIES AND OTHER CREDITS, DECEMBER 31					
	Current Liabilities					
210	Payroll Taxes & Other Payroll With.	\$	\$	\$	\$	\$
	Other Current Liabilities					
261-69	Long--Term Debt					
	Total Liabilities	\$	\$	\$	\$	\$
	FUND AND ACCOUNT GROUP EQUITY, DECEMBER 31					
281-84	Contributed Capital	\$	\$	\$	\$	\$
290	Investment in General Fixed Assets					
271-79	† Fund Balance	31873	4539			
287-89	† Retained Earnings					
	† Total Fund and Account Group Equity	\$ 31873	\$ 4539	\$	\$	\$
	† Total Liabilities and Other Credits and Fund and Account Group Equity	\$ 31873	\$ 4539	\$	\$	\$

For definitions see Instructions and Schedules A.

Acc't No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		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	Taxes Receivable						
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 Long--Term Debt						
	+ Total Assets and Other Debits	\$	\$	\$ 3584	\$	\$	\$ 39996
	LIABILITIES AND OTHER CREDITS, DEC. 31						
	Current Liabilities						
210	Payroll Taxes & Other Payroll With.	\$	\$	\$	\$	\$	\$
	Other Current Liabilities						
261-69	Long--Term Debt						
	Total Liabilities	\$	\$	\$	\$	\$	\$
	FUND AND ACCOUNT GROUP EQUITY, DEC. 31						
281-84	Contributed Capital	\$	\$	\$	\$	\$	\$
290	Investment in General Fixed Assets						
271-79	+ Fund Balance			3584			39996
287-89	+ Retained Earnings						
	+ Total Fund and Account Group Equity	\$	\$	\$ 3584	\$	\$	\$ 39996
	+ Total Liabilities and Other Credits and Fund and Account Group Equity	\$	\$	\$ 3584	\$	\$	\$ 39996

For definitions see Instructions and Schedules A.

Schedule C-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES OR EXPENSES, AND OTHER FINANCING SOURCES AND USES

Acc't No.	Classification	Governmental Fund Types				
		General	Special Revenue	Debt Service	Capital Projects	Special Assessments
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	Omit Cents	Omit Cents	Omit Cents	Omit Cents
300	Taxes	\$ 114935	\$	\$	\$	\$
320	Licenses and Permits	2416				
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 Works--Sanitation	1440				
430	--Highways, Roads, and Streets	41062	180959			
440	--Other Public Works and Enterprises					
450	Culture--Recreation	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 No.	Classification	Proprietary Fund Types		Fiduciary Fund Types	Total
		Enterprise	Internal Service	Trust and Agency	(Memorandum only)
	REVENUES AND OTHER FINANCING SOURCES	Omit Cents	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	\$	\$	\$ 3171	\$ 396619
	EXPENDITURES OR EXPENSES AND OTHER FINANCING USES				
400	General Government	\$	\$	\$	\$ 23862
410	Public Safety				65514
420	Health and Welfare				
426	Public Works--Sanitation				1440
430	--Highways, Roads, and Streets				222021
440	--Other Public Works and Enterprises				
450	Culture--Recreation				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 Financing Uses	\$	\$	\$ 3110	\$ 414327
	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES OR EXPENSES AND OTHER 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.

 CPA

Mary Lou Swank
Certified Public Accountant

Hop Bottom, PA
February 29, 1992

CONTROLLER'S/AUDITORS'* CERTIFICATE

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

I/We,* the undersigned, the duly elected (or appointed replacement), qualified, and acting controller/auditors* of the _____ have audited, adjusted, and settled the various funds and account groups of the _____ for the year ended December 31, 19____, listed in the foregoing table of contents. My/Our* audit, adjustment, and settlement was made in accordance with law rather than with generally accepted auditing standards.

(CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) This local government's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this local government in conformity with generally accepted accounting principles.

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

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

Signed: _____

Controller/Auditors*

Subscribed and sworn to before
me this _____ day of
_____, 19____.

(SEAL)

Signed: _____

*Cross out one.

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