



2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: _____ County: _____

Municipality of: _____ County: _____

Section I – Introduction

Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

One Form

All municipalities are required to submit forms electronically to DCED. The online form contains the same categories as in previous years: assets, liabilities, revenues and expenditures. Enter data only for those funds that your municipality uses. Leave the remaining columns blank. The online form will automatically calculate the amounts in the "Total" column.

Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- DO NOT submit a paper copy of this report to DCED. Reports must be submitted online at: munstats.pa.gov/forms (Please see the e-filing instructions on page 7.)
- The online system will automatically round all figures to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
- Appointed independent auditors should attach their own opinion in the "Final Review" step of the online form. Additionally, appointed independent auditors should place a checkmark in Section II at the bottom of the "Final Review" step, then choose the "Appointed Auditor/CPA" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected controllers should place a checkmark in the box in Section I at the bottom of the "Final Review" step of the online form, then choose the "Controller" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected Auditors must place a check mark in the box in Section 1 of the "Final Review" step of the online form, then choose the "Elected Auditor" title from the dropdown and provide the name and phone number for **at least 2 of the 3 elected auditors**. If you appointed an auditor to fill an elected auditor position, please choose the "Elected Auditor" title, not the "Appointed Auditor/CPA" title when submitting online.
- If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

Types of Fund Groups Used in Governmental Accounting

Following is a listing of the types of "fund groups" that are used in governmental accounting. Please report information on those funds used in your municipality.

FUND OR ACCOUNT	DESCRIPTION
Governmental Funds	
1. General Fund	Accounts for all financial resources except those required to be accounted for in another fund. Includes transactions for general governmental services provided by the executive, legislative and judicial operations of the governmental entity, public safety, public works, codes enforcement/zoning and parks and recreation.
2. Special Revenue Funds (includes state liquid fuels)	Accounts for the proceeds of revenue sources that are restricted for specified purposes. Includes resources and expenditures for operations such as public libraries, recreation, fire houses and equipment and pensions when a separate tax or a portion of the real estate tax is specifically designated by ordinance/resolution.
3. Capital Projects Funds	Accounts for financial resources for the acquisition or construction of major capital projects that benefit many citizens such as municipal buildings, roads and water/sewer and storm water systems.
4. Debt Service Funds	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This fund is used for servicing the long-term debt of the government.
Proprietary Funds	
5. Enterprise Funds	Accounts for operations of government units that charge for services provided to the general public. Includes those activities financed in a manner similar to private business enterprises where the intent of the governing body is to recover the costs of providing goods or services to the general public on a continuing basis through user charges. Examples include water systems, sewer systems, refuse operations, convention center, sports arenas, municipal electric utilities and municipal bus companies.
6. Internal Service Funds	Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit. The services are usually provided on a cost-reimbursement basis and are offered only to other government agencies, not the general public. Examples are municipal motor vehicle pools, city print shops and central purchasing operations.
Fiduciary Funds	
7. Trust Funds	Accounts for assets held in a trustee capacity. Examples of a trust fund are a trust created from a citizen's gift for the use in the development of a city park system and pension funds that are held either by the local government or a third party on behalf of employees. (Please see "Pension Reporting" under "Other Information" for additional information.)
8. Agency Funds	Accounts for assets held by a government unit in an agency capacity for employees or for other government units. Example: the city employees' payroll withholding for health insurance premiums. These accounts are imprest accounts.
Account Groups (Balance Sheet Only)	
9. General Fixed Assets Account Group	This account group maintains a record of fixed assets acquired by the governmental-type funds. Proprietary funds maintain their own fixed assets in their account.
10. General Long-Term Debt Account Group	This account group maintains a record of the unmatured, general long-term liabilities of the governmental-type funds.

Section II – Instructions for Completing the Annual Audit and Financial Report

General Directions

Reporting Entity. Include only the principal municipal government and its integral boards and commissions. Do not include any authorities created under the Municipality Authority Act of 1945 or Authorities created under special legislation. Under Pennsylvania law, these must be reported separately. However, do include lease rental debt incurred by the municipality when it undertakes to pay authority debt through annual lease rental payments.

Dollar Amounts. Round all figures to the nearest dollar amount.

Account Code Numbers. Code numbers that are located in the far-left column correspond to the account code numbers found in the Chart of Accounts for Pennsylvania Municipalities issued by DCED.

Balance Sheet

Balance Sheet. A summary of the financial position of the municipal government at the end of the year. Elected auditors who wish to balance funds should use the Balancing Worksheet at the end of the instructions. If your municipality operates on a cash basis and does not account for its fixed assets, enter only the cash balance amounts.

Cash. Checking, savings account balances, certificates of deposit and petty cash.

Investments. Long-term investments of reserve funds and investments of pension funds under control of the municipality.

Liabilities. Amounts owed, but not yet paid, by the municipality as of December 31.

Fund Balance/Retained Earnings. The positive (or negative) net worth of the fund. Equals assets minus liabilities.

Revenues

Taxes. Include all taxes levied directly by the municipality for its own use. Include in each category of tax revenues current and delinquent taxes. If the municipality levies a tax not already listed, include the name of the tax and the amount collected in the spaces provided.

Residence Taxes. Only taxes for Cities of the Third Class are to be placed in account number 308.00. All other municipalities that collect such a tax should place the information in the Per Capita Taxes line (310.00).

Assign county sales tax allocations to account number 357.00.

Assign assessments for streetlights to account number 383.00.

Assign fees for garbage collection to account number 364.30.

Assign assessments for fire hydrants to account number 383.00.

Do not include taxes collected for other governments, such as the school district.

Real Estate Taxes. Includes all general purpose and special millages including, but not limited to, debt service, fire and library taxes. Do not place special assessments here. Special assessments belong in account number 383.00

305.00 Occupation Taxes/Levied under Municipal Code. Applies only to boroughs and first class townships.

309.00 Regional Asset District Sales Tax. This applies only to municipalities within Allegheny County.

310.30 Business Gross Receipts Taxes. This includes Mercantile and Business Privilege Taxes, formerly reported on line 310.30 and 308.00, respectively.

310.40 Occupation Taxes/Act 511. These are flat rate or millage occupation taxes billed directly to residents of the municipality. Do not include the Emergency & Municipal Services Tax withheld by employers.

310.50 Local Services Tax (formerly Emergency & Municipal Services/Occupational Privilege Tax). This tax is levied on all persons working within the municipality and withheld by the employer at the place of work.

310.60 Amusement/Admission Taxes. Includes amusement taxes.

320-322 Licenses and Permits. Payments for municipal authorizations, including business licenses, bicycle licenses and junkyard permits. This does not include mechanical device tax revenues.

321.80 Cable Television Franchise Fees. These fees are reported separately from other Licenses and Permits earned by the municipality.

330-332 Fines and Forfeits. Penalties imposed for violation of municipal ordinances. Do not include interest and penalties for delinquent taxes or utility services. Include deposits or escrow funds forfeited for nonperformance of obligations.

341.00 Interest Earnings. Interest paid on bank deposits or other investments, including gains from sale of investments.

342.00 Rents and Royalties. Charges for use of municipal property or equipment. Do not include sewer or water user fees here.

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Intergovernmental Revenues. These are receipts from other governments — federal, state and local — in the form of grants, entitlements or payments in lieu of taxes. **Do not include loans from state or federal agencies; these should be listed as proceeds of general long-term debt. (393.00)**

351.00 All Other Federal Capital and Operating Grants. Do not include Capital and Operating Grants for Highways and Street (351.03) and Community Development (351.09). All other Federal Capital and Operating Grants are reported on line 351.

352.00 All Other Federal Shared Revenue and Entitlements. National Forest (352.01) is reported separately, while the rest are reported on line 352.

354.00 All Other State Capital and Operating Grants. Do not include State Capital and Operating Grants for Highways and Streets (354.03) and Community Development (354.09). All other State Capital and Operating Grants are reported on line 354.

355.01 Public Utility Realty Tax (PURTA). Include the annual allocation.

355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback. Include annual liquid fuels tax distribution as well as road turnback maintenance payments from the state.

355.05 General Municipal Pension System State Aid. Include the annual allocation received under ACT 205.

355.00 All Other State Shared Revenues and Entitlements. Include all State Shared Revenues and Entitlements not specified (excludes 355.01 through 355.05).

355.07 Foreign Fire Insurance Tax Distribution. If your municipality receives a Foreign Fire Insurance Tax Distribution from the State that is deposited into the General Fund before being forwarded to the fire company, then the distribution should be reported on this line.

355.08 Local Share Assessment/Gaming Proceeds. If your municipality receives a local share assessment and/or gaming proceeds from the state under Act 1 of 2010, these should be reported on line 355.08. Expenditures related to this revenue line item should be reported on the appropriate expenditure lines.

355.09 Marcellus Shale Impact Fee Distribution. If your municipality receives an impact fee distribution from the PUC for “Unconventional gas wells” as defined in Act 13 of 2012, these should be reported on line 355.09. Expenditures related to this revenue line item should be reported on the appropriate expenditure lines.

Local Government Units. Include payment from other legally separate governmental entities as specified.

357.00 All Other Local Government Unit Capital and Operating Grants. Include municipal allocation of county sales tax revenues here. Do not include payments from other municipalities or municipal authorities for bulk water purchases or sewage transportation and treatment — include these as wastewater/sewage and water system earnings. Show school district share of crossing guard expenses as public safety earnings (362.00). Do not include grants for Highways and Streets (357.03).

358.00 Local Government Units Shared Payments for Contracted Intergovernmental Services. Include payments from contracts for police services, fire services, UCC and Code Enforcement Services and Public Works Services.

Charges for Service. These are payments from customers for the provision of specific services to a person or entity. They can include revenues from another governmental unit for specific services provided.

361.00 General Government. Include zoning and land development fees and charges for collecting taxes for other political subdivisions.

362.00 Public Safety. Include hazmat incident charges, payments from other municipalities for intermittent police protection services, automatic alarm fees, building permits and emergency 911 telephone charges. Building-and construction-related permits are reported here.

363.20 Parking. Include revenues from parking meters, parking permits, parking lots and parking facilities, etc.

363.00 All Other Charges for Highway & Streets Services. Do not include Parking (363.20).

364.10 Wastewater/Sewage Charges. Include current and delinquent sewer usage charges, connection/tapping fees, reserve capacity fees. Also include payments from other municipalities or authorities for sewage treatment or transportation.

364.30 Solid Waste Collection and Disposal Charge (Trash). Include recycling fees. Do not include sewage charges.

364.00 All Other Charges for Sanitation Services. Do not include Wastewater/Sewage Charges (364.01), Solid Waste Collection (Trash) and Disposal Charge (364.30) and Host Municipality Benefit Fee for Solid Waster Facility (364.60).

367.00 Culture and Recreation. Include user fees and rental payments for use of facilities.

378.00 Water System. Include current and delinquent water usage charges, tapping fees and connection fees.

379.00 Other Charges for Services. Include revenues from water transportation and terminals, etc. Report revenues from cable television franchise fees from private cable operators under licenses and permits (321.80).

Unclassified Operating Revenues. These are sources of funds not shown elsewhere. The use of these Unclassified Operating Revenues category should be limited.

383.00 Assessments. Charges against properties benefited from public works improvements, such as street improvement, sidewalks, water or sewer line extension. Place annual street lighting assessments and annual fire hydrant assessments here.

388.00 Fiduciary Fund Pension Contributions. To be used only in the Fiduciary column to record receipt by the pension plan of the municipality's pension contribution and employee contributions.

389.00 All Other Unclassified Operating Revenues. The amount reported on **this line should not be more than 1% of Total Revenue within each fund.** Use of this account should be kept to a minimum.

391.00 Proceeds of General Fixed Asset Disposition. Include revenues from sale of municipal real estate, machinery or equipment, as well as insurance compensation for property losses.

392.00 Interfund Operating Transfers. To be used when transferring fiscal resources from one fund to another. Do not include Interfund Loans. Do not show payments to or from a municipal authority as Interfund Transfers. For intergovernmental revenues, see instructions under Local Government Units. **The total on line 392 must equal the total reported on line 492.**

393.00 Proceeds of General Long-Term Debt. Funds generated from borrowings for a period longer than one year.

394.00 Proceeds of Short-Term Debt. Funds generated from borrowings to be repaid within the fiscal year. Include Tax and Revenue Anticipation Notes here.

395.00 Refunds of Prior Year Expenditures. 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.

Expenditures

General Government. Costs related to the central administration of the municipal government as distinct from individual operating departments.

402.00 Auditing Services/Financial Administration. Include salary of elected auditors, expenditures for contracted auditing and bookkeeping.

403.00 Tax Collection. Include compensation of elected tax collector and expenditures for collection of Act 511 taxes.

408.00 Engineering Services. Include engineer, architect, surveyor, etc. Do not include engineering costs related to a particular functional area such as highways or sewers.

Public Safety. Includes expenditures for protection of persons and property.

410.00 Police. Include payments for contracted police service from other municipalities, municipal share of regional police department costs and expenditures for individual municipal police departments.

411.00 Fire. Include expenditures made directly by the municipality on behalf of a volunteer fire department for such items as utilities, insurance and equipment, workers' compensation costs for volunteer firefighters and fire relief fund allocations. Report outgoing Foreign Fire/Fire Relief on this line.

412.00 Ambulance/Rescue. Use if separate from Police and Fire.

413.00 UCC and Code Enforcement. Expenditures for building and housing code administration.

419.00 All Other Public Safety. (including crossing guards, etc.)

Health and Human Services. Include expenditures for dog law enforcement and vector control, as well as public health activities.

Public Works. Include all costs attributable to an individual public works category.

427.00 Solid Waste Collection and Disposal (garbage).

429.00 Wastewater/Sewage Collection and Treatment. Include payments to other municipalities or municipal authorities for the transmission and treatment of municipal sewage, including Sewage Enforcement Officer (SEO). Expenses associated with the operation of a municipal building do not belong here. Place these expenses in line 409.00.

Public Works – Other Services. Include expenditures for municipally-owned cable television systems. Expenses for street lighting belong in account 434.00.

448.00 Water System. Include expenditures for fire hydrants. Expenses for mowing should be listed in Account 438.00 (Public Works).

Culture and Recreation. Expenditures for activities to improve the quality of life in the community. The three accounts listed below have been added to the Chart of Accounts:

452.00 Participant Recreation. Include expenditures for recreation centers, playgrounds, swimming pools, golf course, etc.

453.00 Spectator Recreation. Include expenditures for botanical gardens, museums, art galleries, zoos, etc.

457.00 Civil and Military Celebrations. Include expenditures for holiday decorations, community specific celebrations, parades, etc.

Community Development.

461.00 Conservation of Natural Resources. Include expenditures for purchase of open space development rights, etc.

462.00 Community Development and Housing. Expenditures for housing rehabilitation, assistance to low-cost housing projects, allocations to community development corporations and other nonprofit groups for community development projects.

463.00 Economic Development. Include expenditures for Main Street programs, tourist promotion, allocations to industrial development corporations and other nonprofit groups for economic development projects.

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Debt Service. Expenditures to pay down debt obligations.

471.00 Debt Principal. The portion of the payment that reduces the outstanding principal of the debt for those municipalities that do not record the debt as a liability. The category includes principal paid on both short-term debt (for example: Tax Anticipation Revenue Note) and long-term debt. Where the municipality makes a single payment for capital leases or lease rental payments to a municipal authority and is unable to divide between principal and interest, enter the entire amount here.

Employer Paid Benefits and Withholding Items. Include expenditures only when the municipal accounting system does not permit their allocation to particular departments. If possible, the employee benefits and employer share of the withholding taxes should be shown for each functional area for which personnel costs are incurred.

Insurance. Include expenditures for all insurance costs except those for employee health benefits. The employee health insurance is reported on line 487.00, if not allocated to the particular department for which the health insurance cost is incurred.

Unclassified Operating Expenditures

488.00 Fiduciary Fund Benefits and Refunds Paid. Expenditures made by the pension plan for benefits paid out or refunds given. The amount will only appear in the Fiduciary Fund Type column and not in any other column.

489.00 All Other Unclassified Expenditures. Include Management/Administrative Fees or any other account which does not closely fit the expenditure categories. The amount reported on **this line should not be more than 1% of Total Expenditure within each fund.** Use of this account should be kept to a minimum.

Other Financing Uses. These are other uses of municipal funds that are not considered expenditures.

491.00 Refund of Prior Year Revenues. Include only refunds of revenues in a prior year(s). Can include tax refunds.

492.00 Interfund Operating Transfers. Shifting financial resources from one fund to another. **The total on line 492.00 must equal the total reported on line 392.00.**

Excess/Deficit of Revenue over Expenditures. On a fund-by-fund basis, subtract total expenditures from total revenues. This figure will reflect your operating position for the year.

Other Information

Because the Commonwealth of Pennsylvania is a cooperating state with the United States Bureau of the Census, certain information is requested on this form to meet the needs of the Census Bureau in gathering information nationwide. This cooperative program prevents the submission of duplicative financial report forms from both the state and local governments.

Debt Statement. Enter the appropriate information for each separate bond, note or capital lease. Show municipal liability for authority debt guaranteed by the municipal government through a lease rental agreement. Do not include compensated absences. The Maturity Year is required. The Current Year Accretion on Compound Interest Bonds will not be used by most municipalities.

Pension Reporting. The following chart serves as a guide for the treatment of pension reporting.

General Fund Reporting

This fund shows the pension activity at the municipal level. It includes pension money received from the State, which flows through your General Fund.

355.05 Act 205 State disbursed pension revenue. i.e., Act 147 (Ad-Hoc), Act 205, Act 64.

483.00 Outgoing transfer to the financial institution that manages your pension fund. This amount includes the State pension revenue as well as any additional employer/employee contributions to the pension plan.

As an alternative to using line 483.00, a municipality may show the pension expense under the appropriate employee account (police, fire, administrative staff, etc.).

Fiduciary Fund (Trust and Agency) Reporting*

This fund shows the pension activity by the financial institution that manages your pension fund. This data is obtained from the annual financial statement provided to your municipality by that institution.

388.00 Incoming pension revenue from all sources received by the financial institution. i.e., State pension revenue from the municipality's General Fund (reported on line 355.05), plus any additional employer/employee contributions to the pension fund.

341.00 Any kind of investment gain

482.00 Any kind of investment loss

488.00 Pension payout to retirees, including refunds to former employees

489.00 Pension fund management fees & miscellaneous expenses/deductions

*The year-end balance (value) of the pension fund should be shown in the Fiduciary Fund (Trust & Agency) on line 100-120 of the Balance Sheet.

Statement of Capital Expenditures. The Statement of Revenues and Expenditures in the main portion of the Report includes both capital and operating expenditures together. However, in order to provide needed data to the Census Bureau, please isolate and restate capital expenditures here. List by principal functional category. To identify capital expenditures, use the municipality's own definition. **Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment).**

Employee Compensation. Total W-2 wages, salaries, commissions and other compensation paid during the year to municipal officers and employees, including elected officials. Include compensation paid to the elected tax collector. **Note: These are personnel costs already shown in a different manner in the Statement of Revenues and Expenditures. Use data from the W-3 statement.**

Borrowing Base Certificate. The Borrowing Base Certificate is being provided as a management tool and will assist you in determining your borrowing capacity. **Completion of this form is optional.**

Management Letter. It is suggested that the elected auditor take an advisory role in the improvement of the municipal financial procedures, especially as they relate to internal controls as defined by Generally Acceptable Accounting Principles as deemed appropriate, and that any findings and recommendations be submitted in a separate management letter accompanying the Annual Audit and Financial Report. This letter, which should be addressed to the local governing body, should indicate its purpose and reference the Annual Financial Report. **This letter is optional and should not be submitted with the Annual Audit and Financial Report to the Governor's Center for Local Government Services.**

E-filing Instructions

Registered E-filers

If you have already registered to e-file with DCED, please go to munstats.pa.gov/forms/ and enter your existing username and password, and click "Log In."

New E-filers

Those who are e-filing for the first time must complete a registration form by going to: munstats.pa.gov/forms/ and click the "Register" button in the lower left corner of the *Log in to Municipal Statistics* box. Once the online registration form is completed, it must be signed by the appropriate municipal official. For your convenience and quick approval, you may fax the completed authorization form to us at 717-783-1402. During the registration process you can now set up your own password. The password you choose must be at least eight characters in length with at least one upper case character, one lower case character, and one number. You will not be able to use this password until DCED receives your completed *E-filer Authorization Form* and activates your e-filing privileges in the Municipal Statistics System. When logging in to the Municipal Statistics System, always make sure you are entering your user name and password in the *Log in to Municipal Statistics* box to e-file your information.

An existing PA Powerport user with username and password

If you have not registered with DCED, but have a PA Powerport username and password from other online state systems, you will use it for DCED by registering on-line at: munstats.pa.gov/forms/ Click the "Log in" button in the lower right corner of the *Log in to Municipal Statistics* page, after entering your PA Powerport username and password. You will automatically be directed to the registration page. Please follow the directions for "New E-Filers" above.

Please Note – In order to function correctly, the Municipal Statistics website requires the following:

- Microsoft Internet Explorer 9 or later (also compatible with Google Chrome web browser)
- You may e-file from any computer with Internet Explorer.

Call with Questions – Should you have any question, please contact the Municipal Statistics Office at 1-888-223-6837.

Section III – Balancing Worksheet

Cash Basis - Elected Auditors Only

	Special Revenue						
	<i>(Including State</i>		Capital				
	General Fund	<i>Liquid Fuels)</i>	Projects	Debt Service	Proprietary	Fiduciary	Total
1 Opening Cash/Investments Balance January 1 (Accounts: 100-120)							
2 Revenues							
3 Total Available (sum 1+2)							
4 Expenditures							
5 *Ending Cash/Investments Balance December 31 (Accounts 100-120)							

*** This figure should match your ending cash on line 100-120 (pages 10 and 11) in the respective funds.**

DCED verifies that the ending cash/investments balance (accounts 100-120) agrees to the calculated balance taking last year's ending cash/investments balance and adding the current year's revenues and subtracting the current year's expenditures.

Note: If a prior period adjustment has occurred, please include an explanation on the Balance Sheet.

Section IV – Annual Audit and Financial Report Form

This section contains the Annual Audit and Financial Report form. For your convenience, the form may be photocopied as often as necessary.

State law requires that every municipality and home rule community annually complete and submit the Annual Audit and Financial Report in its entirety (including the cover page) to:

Pennsylvania Department of Community and Economic Development
 Governor's Center for Local Government Services
 Commonwealth Keystone Building
 400 North Street, 4th Floor
 Harrisburg, PA 17120-0225
 Tel: 1-888-223-6837 or 717-787-8169
 Fax: 717-783-1402

Following is a listing of the entities that are required to file the Annual Audit and Financial Report:

- Cities: Director of Accounts and Finance
- Boroughs: Elected Auditors, Independent Auditor, or Controller
- First Class Townships: Elected Auditors, Independent Auditor, or Controller
- Second Class Townships: Elected Auditors or Independent Auditor
- Home Rule Communities: In accordance with charter

Following is a listing of where these entities, as well as the deadlines, must file the Annual Audit and Financial Report:

Entity	Where Report Must Be Filed	Filing Deadline
Cities	DCED (address appears above) City Council	March 1 Stated Meeting during March
Boroughs and Townships	DCED (address appears above) Clerk of Courts or Prothonotary Municipal Secretary	April 1 April 1 April 1
Home Rule Communities	DCED (address appears above) Other entities - In accordance with charter	April 1

BALANCE SHEET

December 31, 2016

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
100-120 Cash and Investments				
140-144 Tax Receivable				
121-129				
145-149 Accounts Receivable (excluding taxes)				
130 Due From Other Funds				
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$	\$	\$	\$

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings				
200-209				
231-239 All Other Current Liabilities				
230 Due To Other Funds				
260-269 Long-Term Liabilities				
240-259 Current Portion of Long-Term Debt & Other Credits ..				
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$	\$	\$

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31				
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$	\$	\$	\$

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

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	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments						
140-144 Tax Receivable						
121-129						
145-149 Accounts Receivable (excluding taxes)						
130 Due From Other Funds						
131-139						
150-159 Other Current Assets						
160-169 Fixed Assets						
180-189 Other Debits						
TOTAL ASSETS AND OTHER DEBITS	\$	\$	\$	\$	\$	\$

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings						
200-209						
231-239 All Other Current Liabilities						
230 Due To Other Funds						
260-269 Long-Term Liabilities						
240-259 Current Portion of Long-Term Debt & Other Credits						
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$	\$	\$	\$	\$

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						
290 Investment in General Fixed Assets						
270-289 Fund Balance/Retained Earnings on 12/31						
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$	\$	\$	\$	\$	\$

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

REVENUES	GOVERNMENTAL FUNDS			
TAXES	Special Revenue			
	General Fund	(Including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes				
305.00 Occupation Taxes (levied under municipal code)				
308.00 Residence Taxes (levied by cities of the 3 rd Class)				
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes				
310.20 Earned Income Taxes/Wage Taxes				
310.30 Business Gross Receipts Taxes				
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**				
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				
310.90 Other Local Tax Enabling Act/Act 511 Taxes				
TOTAL TAXES	\$	\$	\$	\$

LICENSES & PERMITS				
320-322 All Other Licenses and Permits				
321.80 Cable Television Franchise Fees				
TOTAL LICENSES & PERMITS	\$	\$	\$	\$

FINES & FORFEITS				
330-332 Fines and Forfeits				
TOTAL FINES & FORFEITS	\$	\$	\$	\$

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings				
342.00 Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES	\$	\$	\$	\$

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
TAXES					
301.00 Real Estate Taxes					
305.00 Occupation Taxes (levied under municipal code)					
308.00 Residence Taxes (levied by cities of the 3 rd Class)					
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)					
310.00 Per Capita Taxes					
310.10 Real Estate Transfer Taxes					
310.20 Earned Income Taxes/Wage Taxes					
310.30 Business Gross Receipts Taxes					
310.40 Occupation Taxes (levied under Act 511)					
310.50 Local Services Tax**					
310.60 Amusement/Admission Taxes					
310.70 Mechanical Device Taxes					
310.90 Other Local Tax Enabling Act/Act 511 Taxes					
TOTAL TAXES	\$	\$	\$	\$	

LICENSES & PERMITS				
320-322 All Other Licenses and Permits				
321.80 Cable Television Franchise Fees				
TOTAL LICENSES & PERMITS	\$	\$	\$	\$

FINES & FORFEITS				
330-332 Fines and Forfeits				
TOTAL FINES & FORFEITS	\$	\$	\$	\$

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings				
342.00 Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES	\$	\$	\$	\$

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	General Fund	Special Revenue	Capital	Debt Service
		(Including State Liquid Fuels)	Projects	
351.03 Highways and Streets				
351.09 Community Development				
351.00 All Other Federal Capital and Operating Grants				
352.01 National Forest				
352.00 All Other Federal Shared Revenue & Entitlements				
353.00 Federal Payments in Lieu of Taxes				
TOTAL FEDERAL	\$	\$	\$	\$

STATE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03 Highways and Streets				
354.09 Community Development				
354.15 Recycling/Act 101				
354.00 All Other State Capital and Operating Grants				
355.01 Public Utility Realty Tax (PURTA)				
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				
355.04 Alcoholic Beverage Licenses				
355.05 General Municipal Pension System State Aid				
355.07 Foreign Fire Insurance Tax Distribution				
355.08 Local Share Assessment/Gaming Proceeds				
355.09 Marcellus Shale Impact Fee Distribution				
355.00 All Other State Shared Revenues & Entitlements				
356.00 State Payments in Lieu of Taxes				
TOTAL STATE	\$	\$	\$	\$

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets				
357.00 All Other Local Governmental Units Capital and Operating Grants				
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS	\$	\$	\$	\$

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
FEDERAL					
351.03 Highways and Streets					
351.09 Community Development					
351.00 All Other Federal Capital and Operating Grants					
352.01 National Forest					
352.00 All Other Federal Shared Revenue & Entitlements					
353.00 Federal Payments in Lieu of Taxes					
TOTAL FEDERAL	\$	\$	\$	\$	

STATE					
354.03 Highways and Streets					
354.09 Community Development					
354.15 Recycling/Act 101					
354.00 All Other State Capital and Operating Grants					
355.01 Public Utility Realty Tax (PURTA)					
355.02 – 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback					
355.04 Alcoholic Beverage Licenses					
355.05 General Municipal Pension System State Aid					
355.07 Foreign Fire Insurance Tax Distribution					
355.08 Local Share Assessment/Gaming Proceeds					
355.09 Marcellus Shale Impact Fee Distribution					
355.00 All Other State Shared Revenues & Entitlements					
356.00 State Payments in Lieu of Taxes	\$	\$	\$	\$	
TOTAL STATE					

LOCAL GOVERNMENT UNITS					
357.03 Highways and Streets					
357.00 All Other Local Governmental Units Capital and Operating Grants					
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services					
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes					
TOTAL LOCAL GOVERNMENT UNITS	\$	\$	\$	\$	

TOTAL INTERGOVERNMENTAL REVENUES					\$
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2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue	Capital	Debt Service
		(Including State Liquid Fuels)	Projects	
361.00 General Government				
362.00 Public Safety				
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services ..				
364.10 Wastewater/Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash) ..				
364.60 Host Municipality Benefit Fee for Solid Waste Facility ..				
364.00 All Other Charges for Sanitation Services				
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation				
368.00 Airports				
369.00 Bars				
370.00 Cemeteries				
372.00 Electric System				
373.00 Gas System				
374.00 Housing System				
375.00 Markets				
377.00 Transit Systems				
378.00 Water System				
379.00 All Other Charges for Service				
TOTAL CHARGES FOR SERVICE	\$	\$	\$	\$

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors ..				
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$	\$	\$	\$

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers**				
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$

TOTAL REVENUES	\$	\$	\$	\$
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** The total of line 392.00 must match the total of line 492.00
 *** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				
362.00 Public Safety				
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services ..				
364.10 Wastewater/Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash) ..				
364.60 Host Municipality Benefit Fee for Solid Waste Facility ..				
364.00 All Other Charges for Sanitation Services				
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation				
368.00 Airports				
369.00 Bars				
370.00 Cemeteries				
372.00 Electric System				
373.00 Gas System				
374.00 Housing System				
375.00 Markets				
377.00 Transit Systems				
378.00 Water System				
379.00 All Other Charges for Service				
TOTAL CHARGES FOR SERVICE	\$	\$	\$	\$

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors ..				
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$	\$	\$	\$

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers**				
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES	\$	\$	\$	\$

TOTAL REVENUES	\$	\$	\$	\$
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** The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services/Financial Administration				
403.00 Tax Collection				
404.00 Solicitor/Legal Services				
405.00 Secretary/Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services				
409.00 General Government Buildings and Plant				
TOTAL GENERAL GOVERNMENT	\$	\$	\$	\$

PUBLIC SAFETY				
410.00 Police				
411.00 Fire				
412.00 Ambulance/Rescue				
413.00 UCC and Code Enforcement				
414.00 Planning and Zoning				
415.00 Emergency Management & Communications				
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety				
TOTAL PUBLIC SAFETY	\$	\$	\$	\$

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services				

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal				
427.00 Solid Waste Collection and Disposal (trash)				
428.00 Weed Control				
429.00 Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION	\$	\$	\$	\$

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				
401.00 Executive (Manager or Mayor)				
402.00 Auditing Services/Financial Administration				
403.00 Tax Collection				
404.00 Solicitor/Legal Services				
405.00 Secretary/Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				
408.00 Engineering Services				
409.00 General Government Buildings and Plant				
TOTAL GENERAL GOVERNMENT	\$	\$	\$	\$

PUBLIC SAFETY				
410.00 Police				
411.00 Fire				
412.00 Ambulance/Rescue				
413.00 UCC and Code Enforcement				
414.00 Planning and Zoning				
415.00 Emergency Management & Communications				
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety				
TOTAL PUBLIC SAFETY	\$	\$	\$	\$

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services				

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal				
427.00 Solid Waste Collection and Disposal (garbage)				
428.00 Weed Control				
429.00 Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION	\$	\$	\$	\$

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration				
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance - Snow Removal				
433.00 Traffic Control Devices				
434.00 Street Lighting				
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains				
437.00 Repairs of Tools and Machinery				
438.00 Maintenance & Repairs of Roads & Bridges				
439.00 Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$	\$	\$	\$

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports				
441.00 Cemeteries				
442.00 Electric System				
443.00 Gas System				
444.00 Markets				
445.00 Parking				
446.00 Storm Water and Flood Control				
447.00 Transit System				
448.00 Water System				
449.00 Water Transport and Terminals				
TOTAL PUBLIC WORKS - OTHER SERVICES	\$	\$	\$	\$

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration				
452.00 Participant Recreation				
453.00 Spectator Recreation				
454.00 Parks				
455.00 Shade Trees				
456.00 Libraries				
457.00 Civil and Military Celebrations				
458.00 Senior Citizens' Centers				
459.00 All Other Culture and Recreation				
TOTAL CULTURE AND RECREATION	\$	\$	\$	\$

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources				
462.00 Community Development and Housing				
463.00 Economic Development				
464.00 Economic Opportunity				
465.00 – 469.00 All Other Community Development				
TOTAL COMMUNITY DEVELOPMENT	\$	\$	\$	\$

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00 General Services - Administration					
431.00 Cleaning of Streets and Gutters					
432.00 Winter Maintenance - Snow Removal					
433.00 Traffic Control Devices					
434.00 Street Lighting					
435.00 Sidewalks and Crosswalks					
436.00 Storm Sewers and Drains					
437.00 Repairs of Tools and Machinery					
438.00 Maintenance & Repairs of Roads & Bridges					
439.00 Highway Construction and Rebuilding Projects					
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$	\$	\$	\$	

PUBLIC WORKS - OTHER SERVICES					
440.00 Airports					
441.00 Cemeteries					
442.00 Electric System					
443.00 Gas System					
444.00 Markets					
445.00 Parking					
446.00 Storm Water and Flood Control					
447.00 Transit System					
448.00 Water System					
449.00 Water Transport and Terminals					
TOTAL PUBLIC WORKS - OTHER SERVICES	\$	\$	\$	\$	

CULTURE AND RECREATION					
451.00 Culture-Recreation Administration					
452.00 Participant Recreation					
453.00 Spectator Recreation					
454.00 Parks					
455.00 Shade Trees					
456.00 Libraries					
457.00 Civil and Military Celebrations					
458.00 Senior Citizens' Centers					
459.00 All Other Culture and Recreation					
TOTAL CULTURE AND RECREATION	\$	\$	\$	\$	

COMMUNITY DEVELOPMENT					
461.00 Conservation of Natural Resources					
462.00 Community Development and Housing					
463.00 Economic Development					
464.00 Economic Opportunity					
465.00 – 469.00 All Other Community Development					
TOTAL COMMUNITY DEVELOPMENT	\$	\$	\$	\$	

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				
472.00 Debt Interest (short-term and long-term)				
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$	\$	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions				
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits				
EMPLOYER-PAID BENEFITS & WITHHOLDING ITEMS	\$	\$	\$	\$

INSURANCE				
486.00 Insurance, Casualty and Surety				

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	\$	\$	\$

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$	\$	\$	\$

TOTAL EXPENDITURES	\$	\$	\$	\$
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$	\$	\$	\$
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				
472.00 Debt Interest (short-term and long-term)				
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	\$	\$	\$	\$

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions				
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits				
EMPLOYER-PAID BENEFITS & WITHHOLDING ITEMS	\$	\$	\$	\$

INSURANCE				
486.00 Insurance, Casualty and Surety				

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	\$	\$	\$

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$	\$	\$	\$

TOTAL EXPENDITURES	\$	\$	\$	\$
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$	\$	\$	\$
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | DEBT STATEMENT

DEBT STATEMENT

Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest	Outstanding Year End	Plus (less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES											
REVENUE BONDS AND NOTES											
											\$
											\$
											\$
											\$
											\$
											\$
											\$
											\$
											\$
											\$
											\$
LEASE RENTAL DEBT/GENERAL LEASES											
											\$
											\$
											\$
											\$
											\$
OTHER											
											\$
											\$
											\$
											\$

Total bonds and notes outstanding	\$
Capitalized lease obligations	
Other debt	
TOTAL OUTSTANDING DEBT	\$

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets/Highways			
Water			
Other (Please specify)			

TOTAL CAPITAL EXPENDITURES*			\$ <input type="text"/>

**Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment).*

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year
*(including all employees and elected officials)*** \$

***Use income from box 16 of the W-3 Statement*

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

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, 2016. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards.

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality'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 municipality 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 municipality of _____ for the year ended December 31, 2016 and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed**: _____ (Print Name)
_____ (Print Name)
_____ (Print Name)

Contact Phone Number: (____) - ____ - _____

Notary Only
Subscribed and sworn to before me this ____ day of _____, _____.
Signed: _____ (Witness)



Independent Public Accountants and Certified Public Accountants should submit opinions resulting from such audits in lieu of this page.

**Must be signed by the controller or at least two of the three elected auditors and affixed with either a notary or municipal seal

Section V – Borrowing Base Certificate – Section 8002

The borrowing base is the arithmetic average of total revenues received for the three proceeding fiscal years as set forth in a certificate stating the total revenues for each year and stating the average. Any authorized official of the local government unit or an independent accountant may execute the certificate. The computation of the borrowing base must be done in accordance with the definition of revenues in Section 8002. The following method may be used:

BORROWING BASE CERTIFICATE

Prepared as of: (date) _____

	FISCAL YEAR		
	20____	20____	20____
Total Revenues Received (money from all sources)	\$ _____	\$ _____	\$ _____
Less:			
(1) State and Federal subsidies and reimbursements related to a particular project financed by debt	\$ _____	\$ _____	\$ _____
(2) Revenues, receipts, assessments, etc., pledges for self-liquidation debt	\$ _____	\$ _____	\$ _____
(3) Interest on monies in sinking funds pledges for debt	\$ _____	\$ _____	\$ _____
(4) Grants and gifts-in-aid measured by construction or acquisition of specific projects	\$ _____	\$ _____	\$ _____
(5) Nonrecurring receipts	\$ _____	\$ _____	\$ _____
SUBTOTAL	\$ _____	\$ _____	\$ _____
TOTAL NET REVENUES	\$ _____		
BORROWING BASE	\$ _____		
(Total Net Revenues divided by three)			

