Fax (717) 783-1402

GORDON BOROUGH ANNUAL AUDIT AND FINANCIAL REPORT DECEMBER 31, 2013

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	BALANCE S	HEE	T Dece	mb	er 31, 20	13			· .
					overenies.		Mer.		
ASSET	S AND OTHER DEBITS	Ger	neral Fund	Spe	cial Revenue		apital ojects	Debt	Service
100-120	Cash and Investments	1	155,271		138,927				
140-144	Tax Receivable								
121-149	Accounts Receivable (excluding taxes)							· ·	
130	Due From Other Funds								
150-159	Other Current Assets								
160-169	Fixed Assets						÷		
180-199	Other Debits								
TOTAL A	SSETS AND OTHER DEBITS	\$	155,271	\$	138,927	\$	-	\$	-

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

FUND AND ACCOUNT GROUP EQUITY										
281-284	Contributed Capital			-,						
290	Investment in General Fixed Assets									
270-289	Fund Balance/Retained Earnings 12/31		155,271		138,927					
291-299	Other Equity						•			
TOTAL FU	IND AND ACCOUNT GROUP EQUITY	\$	155,271	\$	138,927	\$	-	\$	•	

	BALANCI	E SHEET	Decen	nber 31,	, 2013		
						89:(602.2	
ASSET	S AND OTHER DEBITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	Gen Long Term Debt	Memorandum Only
100-120	Cash and Investments	412,602					706,800
140-144	Tax Receivable						-
121-149	Accounts Receivable (excluding taxes)						-
^130	Due From Other Funds						-
150-159	Other Current Assets						-
160-169	Fixed Assets						-
180-199	Other Debits						-
TOTAL A	ASSETS AND OTHER DEBITS	\$ 412,602	\$ -	\$ -	\$ -	\$ -	\$ 706,800

LIABILI	LIABILITIES AND OTHER CREDITS												
210-229	Payroll Taxes and Other Payroll Withholdings					T				T]	-
200-239	All Other Current Liabilities				•								-
^230	Due To Other Funds												-
200-269	Long Term Liabilities												_
240-259	Current Portion Long-Term Debt & Other Credits												-
TOTAL L	IABILITIES AND OTHER CREDITS	\$	-	\$		\$	-	\$	-	\$	-	\$	-

FUND A	ND ACCOUNT GROUP EQUITY					•		
281-284	Contributed Capital							
^-290	Investment in General Fixed Assets	1						***
270-289	Fund Balance/Retained Earnings 12/31	412,602						706,800
291-299	Other Equity		•	·				~
TOTAL F	UND AND ACCOUNT GROUP EQUITY	\$ 412,602	\$ _	\$ -	\$ -	\$	-	\$ 706,800

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 706,800

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2013

	REVENUESE			្តែនៅ នៃវត្ត(បញ្ជានិស្តី វត្តិស្តី និស្តី		1
AXES	e de la companya de La companya de la co	General Fu	nd	Special Revenue	Capital Projects	Debt Service
301.00	Real Estate Taxes	90,3	311			
305.00	Occupation Taxes/ Levies under Municipal Code					
308.00	Residence Taxes/Levied by Cities 3rd Class					
309.00	Regional Asset District Sales Tax					
310.00	Per Capita Taxes					
310.10	Real Estate Transfer Taxes	2,4	149			
310.20	Earned Income/Wage Taxes	77,	147			
310.30	Business Gross Receipts Tax					
310.40	Occupation Taxes(levied under Act 511)			-		
310.50	Local Services Tax	4,:	263			
310.60	Amusement/Admission Taxes					
310.70	Mechanical Device Taxes					
310.90	Other Local Enabling Act/Act 511/Taxes					
OTAL TA	XES	\$ 174,	170	\$ -	\$ -	\$ -

LICENSE	S AND PERMITS					
320-322	All Other Licenses and Permits	2,060				
321.80	Cable Television Franchise Fees					
TOTAL LIC	CENSES AND PERMITS	\$ 2,060	\$ -	\$ -	\$.	-

FINES AND FORFEITS				
330-332 Fines and Forfeits	1,099			
TOTAL FINES AND FORFEITS	\$ 1,099	\$ ı	\$ -	\$ -

	<u></u>				
341.00	Interest Earnings	1,103	691		
342.00	Rents and Royalties	2,160			
TOTAL IN	TEREST, RENTS AND ROYALTIES	\$ 3,263	\$ 691	\$ -	\$ -

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2013

	REVERUES DE LA COMP		 		Envir Konvander i See See
TAXES	The state of the s	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				90,311
305.00	Occupation Taxes/ Levies under Municipal Code				-
308.00	Residence Taxes/Levied by Cities 3rd Class				-
309.00	Regional Asset District Sales Tax				-
310.00	Per Capita Taxes				_
310.10	Real Estate Transfer Taxes				2,449
310.20	Earned Income/Wage Taxes		<u> </u>		77,147
310.30	Business Gross Receipts Tax				
310.40	Occupation Taxes(levied under Act 511)				***
310.50	Local Services Tax				4,263
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Enabling Act/Act 511/Taxes				_
			,		-
					-
					-
					_
					-
TOTAL T	AXES	\$ -	\$ -	\$ -	\$ 174,170

LICENSE	ES AND PERMITS				******	
320-322	All Other Licenses and Permits					2,060
321.80	Cable Television Franchise Fees					-
TOTAL L	CENSES AND PERMITS	\$ _	\$ -	\$	\$	2,060

FINES AND FORFEITS	·	·		·		
330-332 Fines and Forfeits						1,099
TOTAL FINES AND FORFEITS	\$	-	\$ -	\$	-	\$ 1,099

INTEREST, RENTS AND ROYALTIES				
341.00 Interest Earnings	4,267			6,061
342.00 Rents and Royalties				2,160
TOTAL INTEREST, RENTS AND ROYALTIES	\$ 4,267	\$ •	\$ -	\$ 8,221

STATEMENT OF REVENUES A	ND EYPE	נוחו	TURES Dece	mher 31	2013	
	IND EXITE) Šia		· 经股份基金。	, 2013	
RGOVERNMENTAL REVENUES:			ero)yddaninddar Baran			
		CHARLEST THE MARK		Capital		
	General Fund	s	pecial Revenue	Projects	Debt Service	ce
Community Development						
All Other Federal Capital and Operating Grants]			
National Forest						
All Other Federal Shared Revenue and Entitlements						
Federal Payments in Lieu of Taxes						
# <u>-</u>	\$ -	\$	-	\$ -	\$	
					•	
Highways and Streets				· · · · · · · · · · · · · · · · · · ·		
Community Development						
Recycling/Act 101						
All Other State Capital and Operating Grants						
Public Utility Realty Tax (PURTA)						
Motor Vehicle Fuel Tax and State Road Turnback			17,735			
Alcoholic Beverage Licenses						
General Municipal Pension System State Aid						
Foreign Fire Insurance Tax Distribution	3,94	8		٠		
Local Share Assessment/Gaming Proceeds						
Marcellus Shale Impact Fee Distribution						
All Other State Shared Revenues and Entitlements						
State Payments in Lieu of Taxes						
ATE	\$ 3,94	8 \$	17,735	\$ -	\$	-
	\$ 3,94	8 \$	17,735	\$ -	\$	_
Highways and Streets						
All Other Local Government Unit Capital				1		
		+				
					[
Local Government Unit and Authorities	†					
Payments in Lieu of Taxes						
	Highways and Streets Community Development All Other Federal Capital and Operating Grants National Forest All Other Federal Shared Revenue and Entitlements Federal Payments in Lieu of Taxes DERAL Highways and Streets Community Development Recycling/Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax and State Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Aid Foreign Fire Insurance Tax Distribution Local Share Assessment/Gaming Proceeds Marcellus Shale Impact Fee Distribution All Other State Shared Revenues and Entitlements State Payments in Lieu of Taxes FATE GOVERNMENT UNITS Highways and Streets All Other Local Government Unit Capital and Operating Grants Local Government Unit Shared Payments for Contracted Intergovernmental Services	General Fund Highways and Streets Community Development All Other Federal Capital and Operating Grants National Forest All Other Federal Shared Revenue and Entitlements Federal Payments in Lieu of Taxes DERAL Highways and Streets Community Development Recycling/Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax and State Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Aid Foreign Fire Insurance Tax Distribution Local Share Assessment/Gaming Proceeds Marcellus Shale Impact Fee Distribution All Other State Shared Revenues and Entitlements State Payments in Lieu of Taxes ATE SOVERNMENT UNITS Highways and Streets All Other Local Government Unit Capital and Operating Grants Local Government Unit Shared Payments for Contracted Intergovernmental Services Local Government Unit and Authorities	RGOVERNMENT AB REVENUES General Fund General Fund S Highways and Streets Community Development All Other Federal Capital and Operating Grants National Forest All Other Federal Shared Revenue and Entitlements Federal Payments in Lieu of Taxes DERAL Highways and Streets Community Development Recycling/Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax and State Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Aid Foreign Fire Insurance Tax Distribution All Other State Shared Revenues and Entitlements State Payments in Lieu of Taxes ATE \$ 3,948 \$ GOVERNMENT UNITS Highways and Streets All Other Local Government Unit Capital and Operating Grants Local Government Unit Shared Payments for Contracted Intergovernmental Services Local Government Unit and Authorities	Highways and Streets Community Development All Other Federal Capital and Operating Grants National Forest All Other Federal Shared Revenue and Entitlements Federal Payments in Lieu of Taxes DERAL Highways and Streets Community Development Recycling/Act 101 All Other State Capital and Operating Grants National Forest All Other Federal Shared Revenue and Entitlements Federal Payments in Lieu of Taxes DERAL * * * - Highways and Streets Community Development Recycling/Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax and State Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Aid Foreign Fire Insurance Tax Distribution All Other State Shared Revenues and Entitlements State Payments in Lieu of Taxes ATE \$ 3,948 \$ 17,735 SOVERNMENT UNITS Highways and Streets All Other Local Government Unit Capital and Operating Grants Local Government Unit Shared Payments for Contracted Intergovernmental Services Local Government Unit and Authorities	Highways and Streets Community Development	Highways and Streets Community Development

S	TATEMENT OF REVENUES AN	ID EXPEN	DITURES De	cember 31	, 201	3
	RGOVERNMENTAL REVENUES TO					
O I NU S	Resychanical Action (a)					
FEDERAL		-		Trust and	Memo	randum
		Enterprise	Internal Service	Agency	,	Only
351.03	Highways and Streets				<u> </u>	-
351.09	Community Development					-
351.00	All Other Federal Capital and Operating Grants					
352.01	National Forest					<u></u>
352.00	All Other Federal Shared Revenue and Entitlements					
353.00	Federal Payments in Lieu of Taxes		,			_
TOTAL FE	DERAL	\$ -	\$ -	\$ -	\$	=
						•
STATE			_			
354.03	Highways and Streets				ļ	-
354.09	Community Development				<u> </u>	-
354.15	Recycling/Act 101					
354.00	All Other State Capital and Operating Grants					
355.01	Public Utility Realty Tax (PURTA)					_
355.02	Motor Vehicle Fuel Tax and State Road Turnback					17,73
355.04	Alcoholic Beverage Licenses					-
355.05	General Municipal Pension System State Aid					
355.07	Foreign Fire Insurance Tax Distribution					3,94
355.08	Local Share Assessment/Gaming Proceeds					_
355.09	Marcellus Shale Impact Fee Distribution					-
355,00	All Other State Shared Revenues and Entitlements					_
356,00	State Payments in Lieu of Taxes					
TOTAL ST	TATE	\$ -	\$ -	\$ -	\$	21,68
LOCAL G	SOVERNMENT UNITS					
357.03	Highways and Streets					_
257.00	All Other Local Government Unit Capital					
357.00	and Operating Grants					_
0.50.00	Local Government Unit Shared Payments					
358.00	for Contracted Intergovernmental Services					-
	Local Government Unit and Authorities				1	
359.00	Payments in Lieu of Taxes					-
TOTALIO	OCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$	

\$

21,683

TOTAL INTERGOVERNMENTAL REVENUES

S	TATEMENT OF REVENUES A	AND E	EXPENI	DITURES De	cember	31, 2013
				East of a second of the second		
				Eleganization meta		
189	REVENUES MAY				Capita	
		Gener	al Fund	Special Revenue	Projec	
HARGES	S FOR SERVICES	000				
361.00	General Government		T			
362.00	Public Safety					
363.20	Parking					
363.00	All Other Charges for Highways & Street Service					
364.10	Wastewater/Sewage Charges					
364.30	Solid Waste Collection & Disposal Charge (trash)		1			
364.60	Host Municipality Benefit Fee for Solid Waste Facility					
364.00	All Other Charges for Sanitation Services					
365.00	Health		T T			
366.00	Human Services				İ	
367.00	Culture and Recreation		1			
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	1				
TOTAL CH	IARGES FOR SERVICES	\$	-	\$ -	\$	- \$ -
			·			
						•
	IFIED OPERATING REVENUES				1	<u>.</u>
383.00	Assessments	ļ				
386.00	Escheats (sale of personal property)					
387.00	Contributions and Donations from Private Sectors		5,747		000000000000000000000000000000000000000	********************************
388.00	Fiduciary Fund Pension Contributions	 			***********	
389.00	All Other Unclassified Operating Revenues	<u> </u>	150			
TOTAL U	NCLASSIFIED OPERATING REVENUES	\$	5,897	-	\$	\$
· —						
OTHER F	FINANCING SOURCES					· T
391.00	Proceeds of General Fixed Asset Disposition					
392.00	Interfund Operating Transfers					
393.00	Proceeds of General Long-Term Debt	<u> </u>				
394.00	Proceeds of Short-Term Debt					
395.00	Refunds of Prior Year Expenditures	<u> </u>	2,893			
TOTAL O	THER FINANCING SOURCES	\$	2,893	_	\$	- \$ -
		1.		T 4	-	1.
TOTAL R	EVENUES	\$	193,330	\$ 18,42	26 \$	- \$ -

	REVENIGES				ediale/Activ		
		Enterpris	se	Internal Service	Trust and Agency	Men	norandum Only
HARGES	FOR SERVICES						
361.00	General Government						-
362.00	Public Safety						-
363.20	Parking						-
363.99	All Other Charges for Highways & Street Service		ľ				-
364,10	Wastewater/Sewage Charges	140,	585				140,58
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			h. 777		1	_
373.00	Gas System						
374.00	Housing System						_
375.00	Markets						
377.00	Transit Systems				1		
378.00	Water System						_
379.00	All Other Charges for Service					1	_
	ARGES FOR SERVICES	\$ 140	,585	\$ -	\$ -	\$	140,58
INCL ASS	IFIED OPERATING REVENUES						
383.00	Assessments						_
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors					+	5,74
388.00	Fiduciary Fund Pension Contributions	*************************************	*****		8	1	
389.00	All Other Unclassified Operating Revenues	***************************************	0000000	·····	9		15
	ICLASSIFIED OPERATING REVENUES	\$	-	\$ -	\$ -	\$	5,89
	INANCING SOURCES	1 4					
391,00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers		1,431		···		4,43
393.00	Proceeds of General Long-Term Debt	_	0,000				670,00
394.00	Proceeds of Short-Term Debt	1	,,,,,,,,,		 		
395.00	Refunds of Prior Year Expenditures					+	2,89
380.00	THER FINANCING SOURCES	\$ 674	1,431	\$ -	\$ -	\$	677,3

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2013 e for it is the state of the contract of the c Capital General Fund Special Revenue **Projects Debt Service GENERAL GOVERNMENT** Legislative (Governing) Body 400.00 401.00 Executive (Manager or Mayor) 600 2,500 402.00 Auditing Services/Financial Administration 5.544 403.00 Tax Collection 404.00 Solicitor/Legal Services 4,175 21,520 405.00 Secretary/Clerk 11,257 406.00 Other General Government Administration 407.00 IT Network Services-Data Processing Engineering Services 14,655 408.00 General Government Buildings and Plant 15,213 409.00 TOTAL GENERAL GOVERNMENT 75,464 | \$ \$ \$ **PUBLIC SAFETY** 30,250 410.00 Police 16,964 411.00 Fire 412.00 Ambulance/Rescue 749 UCC and Code Enforcement 413.00 Planning and Zoning 414.00 415.00 Emergency Management & Communications Militia and Armories 416.00 Examination of Licensed Occupations 417.00 418.00 Public Scales(weights and measures) Other Public Safety 419.00 47,963 \$ \$ TOTAL PUBLIC SAFETY

HEALTH AND HUMAN SERVICES		
420-425 Health and Human Services		

PUBLIC \	WORKS - SANITATION				
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal	5,198			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
TOTAL PL	JBLIC WORKS - SANITATION	\$ 5,198	\$ -	\$ -	\$ -

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2013 loldiside. Trust and Memorandum **Enterprise** Internal Service Agency Only GENERAL GOVERNMENT 400.00 Legislative/Governing Body 401.00 Executive/Manager or Mayor 600 Auditing Services/Financial Administration 402.00 2,500 403.00 Tax Collection 5,544 404.00 Solicitor/Legal Services 3,484 7,659 405.00 Secretary/Clerk 21,520 406.00 Other General Government Administration 1,301 12,558 IT Network Services-Data Processing 407.00 **Engineering Services** 14,655 408.00 General Government Buildings and Plant 409.00 15,213 TOTAL GENERAL GOVERNMENT \$ 4,785 \$ \$ \$ 80,249 **PUBLIC SAFETY** 410.00 Police 30,250 411.00 Fire 16,964 412.00 Ambulance/Rescue 413.00 UCC and Code Enforcement 749 414.00 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** \$ \$ \$ 47.963

PUBLIC V	VORKS - SANITATION				 		
426.00	Recycling Collection and Disposal						-
427.00	Solid Waste Collection and Disposal						5,198
428.00	Weed Control						_
429.00	Wastewater/Sewage Collection and Treatment		75,623				75,623
TOTAL PU	BLIC WORKS - SANITATION	S.	75.623	\$ -	\$ -	S	80.821

HEALTH AND HUMAN SERVICES

Health and Human Services

420-425

S	TATEMENT OF REVENUES	AND FXI	PEN	DITUR	ES Dec	ember 3	31, 2013	
	TATEMENT OF REVENOES			6.694				
				- E(6)/(:	(KINDER)			
	EXADEMBINUTES IN		60 Bia					
	《西西沙》,《西西西西	General F	und	Special	Revenue	Capital Projects	Debt 9	Service
PUBLIC W	ORKS - HIGHWAYS AND STREETS	90,10,01,		•				
430.00	General Services - Administration							
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal				1,400			
433.00	Traffic Control Devices							
434.00	Street Lighting	10),327					
435.00	Sidewalks and Crosswalks				·			
436.00	Storm Sewers and Drains	<u>-</u>						
437.00	Repairs of Tools and Machinery							
438.00	Maintenance & Repairs of Roads & Bridges	†	1,740		130			
439.00	Highway Construction and Rebuilding Projects	1			17,939		_	
	BLIC WORKS - HIGHWAYS AND STREETS	\$ 12	2,067	\$	19,469	\$	- \$	-
		1 *			,	<u> </u>		
PUBLIC W	ORKS - OTHER SERVICES							
440.00	Airports							
441.00	Cemeteries							····
442.00	Electric System	1						
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							
	BLIC WORKS - OTHER SERVICES	\$	-	\$		\$	- \$	-
				1 7		<u> </u>	······································	
CULTURI	E AND RECREATION							
451.00	Culture-Recreation-Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation			<u> </u>		†		
454.00	Parks		654			†		
455.00	Shade Trees	-		1				
456.00	Libraries		25	 				
457.00	Civil and Military Celebrations	1		1		<u> </u>		
458.00	Senior Citizen Centers			1	,			
459.00	All Other Culture and Recreation							
	JLTURE AND RECREATION	\$	679	\$	-	\$	- \$	
TOTAL CO	DETURE AND RECREATION	Ψ	0/3	Ψ		_ Ψ	<u>- Ψ</u>	
COMMIN	NITY DEVELOPMENT							
461.00	Conservation of Natural Resources	1					j"	
461.00	Community Development and Housing			1		1		
463.00	Economic Development			 				
464.00	Economic Opportunity					1		
465-469				+				
	OMMUNITY DEVELOPMENT	\$	-	\$		\$	- \$	

ST	ATEMENT OF REVENUES A	ND EXPEN	DITURES De	cember 31	. 201	3
The second	EXPENDITURES		Mark College	Marie Marie		
n sayara Magaziran	EAPENDITORES	Enterprise	Internal Service	Trust and Agency		orandum Only
PUBLIC WO	ORKS - HIGHWAYS AND STREETS			,		,
430.00	General Services - Administration	1				_
431.00	Cleaning of Streets and Gutters					-
432.00	Winter Maintenance - Snow Removal					1,400
433.00	Traffic Control Devices					_
434.00	Street Lighting					10,327
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					1,870
439.00	Highway Construction and Rebuilding Projects					17,939
TOTAL PUB	LIC WORKS - HIGHWAYS AND STREETS	\$ -	\$ -	\$	\$	31,530
DUDLIC W	ORKS - OTHER SERVICES			,		
440.00		1		T	T	
441.00	Airports 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				+	-
	BLIC WORKS - OTHER SERVICES	\$ -	- s	\$ -	\$	
					•	
CULTURE	AND RECREATION			-		-
451.00	Culture-Recreation-Administration					-
452.00	Participant Recreation					-
453.00	Spectator Recreation					-
454.00	Parks					65
455.00	Shade Trees	<u> </u>				-
456.00	Libraries					. 2
457.00	Civil and Military Celebrations					
458.00	Senior Citizen Centers					
459.00	All Other Culture and Recreation					-
TOTAL CL	JLTURE AND RECREATION	\$ -	\$		\$	67
COMMIN	NITY DEVELOPMENT					
461.00	Conservation of Natural Resources					
462.00	Community Development and Housing					
463.00	Economic Development			1	1	
464.00	Economic Opportunity		·	+	_	<u> </u>
465-469						-
700-400	DMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$	

S	STATEMENT OF REVENUES A	AND	EXPEN	DITURES Dec	ember 31	, 2013
			l was falled			Talkan Pinga Labara (1986)
				n delektrikishirida Tarih	Malannina.	
	EXPENDITURES, LANGUE CONTROL					
		Gene	eral Fund	Special Revenue	Capital Projects	Debt Service
DEBT SE	RVICE	Ocile	ararr unu	Opecial Neverlue	1 10,000	Debt Service
471.00	Debt Principal (short-term and long-term)		5,872			-,
472.00	Debt Interest (short-term and long-term)		3,761	·		
475.00	Fiscal Agent Fees		0,101	· · · · · ·		
	EBT SERVICE	\$	9,633	\$ -	\$ -	\$ -
. •			0,000]		L. Y	
		·			-	
:MPLOY	ER PAID BENEFITS & WITHHOLDING	HEM	18		1	r ⁻
481.00	Employer Paid Withholding Taxes &		0.044			
400.00	Unemployment Compensation		2,941			
482.00	Judgements and Losses		-			
483.00	Pension/Retirement Fund Contributions		T 077			
484.00	Worker Compensation Insurance		7,877	<u>-</u>		
						l l
487.00	Group Insurance and Other Benefits		2,037	•	 	
	R PAID BENEFITS & WITHHOLDING ITEMS	\$	2,037 12,855	\$ -	\$ -	\$ -
EMPLOYER	R PAID BENEFITS & WITHHOLDING ITEMS	\$		\$	\$ -	\$ -
EMPLOYER INSURAN	R PAID BENEFITS & WITHHOLDING ITEMS	\$	12,855	\$ -	\$ -	\$ -
EMPLOYER	R PAID BENEFITS & WITHHOLDING ITEMS	\$		\$ -	\$ -	\$ -
INSURAN 486.00	NCE Insurance, Casualty and Surety	\$	12,855	\$ -	\$ -	\$ -
NSURAN 486.00	NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES	\$	12,855	\$ -	\$ -	\$ -
NSURAN 486.00 UNCLAS 488.00	NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid	\$	12,855	\$ -	\$ -	\$ -
NSURAN 486.00 UNCLAS 488.00 489.00	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures		12,855			
NSURAN 486.00 UNCLAS 488.00 489.00	NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid	\$	12,855	\$ - \$ \$ -	\$ -	\$ -
NSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures		12,855			
NSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES		12,855			
NSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues		6,875			
INSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN OTHER F 491.00 492.00	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers		12,855			
INSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN OTHER F 491.00 492.00 493.00	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers All Other Financing Uses	\$	6,875	\$ -	\$ -	\$ -
INSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN OTHER F 491.00 492.00 493.00	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers		6,875	\$ -	\$ -	
INSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN OTHER F 491.00 492.00 493.00 TOTAL O	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers All Other Financing Uses THER FINANCING USES	\$	6,875 6,875 4,431	\$ - \$	\$ -	\$ -
NSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN OTHER F 491.00 492.00 493.00 TOTAL O	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers All Other Financing Uses	\$	6,875	\$ - \$	\$ -	\$ -
NSURAN 486.00 UNCLAS 488.00 489.00 TOTAL UN 0THER F 491.00 492.00 493.00 TOTAL O	R PAID BENEFITS & WITHHOLDING ITEMS NCE Insurance, Casualty and Surety SIFIED OPERATING EXPENDIURES Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures CLASSIFIED OPERATING EXPENDITURES FINANCING USES Refund of Prior Years Revenues Interfund Operating Transfers All Other Financing Uses THER FINANCING USES	\$	6,875 6,875 4,431	\$ - \$	\$ -	\$ -

S	TATEMENT OF REVENUES A	ND E	EXPEN	DITURES De	cember 3	1, 20	13
		randa. Parti		agenter i jedini se s Mjenjajalni se s			
	EXPENDITURES				a Palana		
					Trust and	Mer	norandum
		Ent	terprise	Internal Service	Agency		Only
DEBT SE	RVICE						
471.00	Debt Principal (short-term and long-term)		665,085				670,957
472.00	Debt Interest (short-term and long-term)		32,241				36,002
475.00	Fiscal Agent Fees		24,100			ļ	24,100
TOTAL DE	BT SERVICE	\$	721,426	\$ -	\$ -	\$	731,059
EMPLOY	ER PAID BENEFITS & WITHHOLDING	ITEN	IS				
481.00	Employer Paid Withholding Taxes &					-	
401.00	Unemployment Compensation		1,288		,		4,229
482.00	Judgements and Losses	<u> </u>	200				200
483.00	Pension/Retirement Fund Contributions				·		_
484.00	Worker Compensation Insurance						7,877
487.00	Group Insurance and Other Benefits						2,037
EMPLOYER	R PAID BENEFITS & WITHHOLDING ITEMS	\$	1,488	\$ -	\$ -	\$	14,343
INSURAN					¥÷.	· · · · · · · · · · · · · · · · · · ·	
486.00	Insurance, Casualty and Surety				<u>L.</u>		6,875
UNCL AS	SIFIED OPERATING EXPENDIURES	-		70 - 1111			
488.00	Fiduciary Fund Benefits and Refunds Paid	******	***********	*************************************	3		
489.00	All Other Unclassified Expenditures	0000000	000000000000000000000000000000000000000	<u> </u>	1	+	
	CLASSIFIED OPERATING EXPENDITURES	\$	-	\$ -	\$ -	\$	-
				***************************************			1
	INANCING USES						
491.00	Refund of Prior Years Revenues	ļ				\bot	
492.00	Interfund Operating Transfers						4,431
493.00	All Other Financing Uses						-
TOTAL O	THER FINANCING USES	\$		-	\$ -	\$	4,431
TOTAL EX	(PENDITURES	\$	803,322	\$ -	\$ -	\$	997,956
EVCESS	DESIGN OF BEVENIUS OVER			1			
EXPENDIT	DEFICIT OF REVENUES OVER FURES	\$	15,961	\$ -	\$ -	\$	33,083
				*	-		

					DEBT S	DEBT STATEMENT					
Purpose	Bond(B) Note(N)	lssue Date	Maturity Date	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES	NDS AND	NOTES									
USDA RURAL DEVELOPMENT	z	1991	2031	880,000	650,397		650,397		l		1
MINERS BANK	z	2012	2022	75,000	75,000		5,872		69,128		69,128
MINERS BANK	z	2013		670,000	1	670,000	14,688		655,312		655,312
							,				
REVENUE BONDS AND NOTES	TES										
LEASE RENTAL DEBT/GENERAL LEASES	IERAL LE	\SES									
OTHER											
Transfer of the state of the st											
The state of the s											
					Total Bonds and	Total Bonds and Notes Outstanding	En.			[<u>.</u>	724,440

Total Bonds and Notes Outstanding Capitalized Lease Obligations Other Debt TOTAL OUTSTANDING DEBT

724,440

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government			
Health			
Housing		1	
ibraries			· · · · · · · · · · · · · · · · · · ·
Wass Transit			
Parks			
Police			
Recreation			
Sewer			· · · · · · · · · · · · · · · · · · ·
Solid Waste			
Streets/Highways		17,939	17,939
Water			····································
Other (Please specify)			
			· · · · · · · · · · · · · · · · · · ·
TOTAL CAPITAL EXPENDITU	RES	\$	17,939

EMPLOYEE COMPENSATION	N	
Total salaries, wages, commissions, etc. paid this year	\$	40,359
(including all employees and elected officials)		

LETTICH AND ZIPAY

CERTIFIED PUBLIC ACCOUNTANTS 2500 WEST END AVENUE, SUITE 10 POTTSVILLE, PA 17901 570-622-8761

NORMAN R. LETTICH, CPA ELIZABETH C. ZIPAY, CPA MEMBERS: AMERICAN INSTITUTE OF CPAS PENNSYLVANIA INSTITUTE OF CPAS

INDEPENDENT AUDITOR'S REPORT

Borough Council
Borough of Gordon
Commonwealth of Pennsylvania

We have audited the accompanying financial statements of the general fund and special revenue funds, included in the Department of Community and Economic Development's (DCED) prescribed form of the Borough of Gordon, Commonwealth of Pennsylvania, as of and for the year ended December 31, 2013, which collectively comprise the basic financial statements as shown in the DCED prescribed form.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements included in DCED's prescribed form in accordance with the cash basis of accounting, which is permitted, by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services as described in section entitled "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles". This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements included in DCED's prescribed form based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements included in the DCED's prescribed form are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Borough's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we express no such opinion. An audit also includes

evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made, by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described below, the Borough prepared these financial statements included in DCED's prescribed form using the cash basis of accounting that is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the cash basis of accounting and accounting principles generally accepted in the United States of America are that revenues are recorded when received rather than earned and expenditures are recognized when paid rather than when incurred. Fixed assets, improvements, and infrastructure assets are not capitalized instead; capital acquisitions and construction are reflected as expenditures. Accounts payable, accrued expenses, and long-term debt are not recognized as liabilities under the cash basis. When the proceeds of the debt are received, they are recorded as revenues and other financing sources. As the debt and expenses are paid, the principal payments are recorded as expenditures.

Also, management of the Borough of Gordon, Commonwealth of Pennsylvania has not presented a management's discussion and analysis and budget versus actual report that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Borough of Gordon, Commonwealth of Pennsylvania as of December 31, 2013, or the changes in its financial position for the year then ended.

Opinion on Cash Basis of Accounting used to prepare the DCED prescribed form

In our opinion, the financial statements included in the prescribed form referred to above present fairly, in all material respects, the respective assets, liabilities, and fund balances of the general fund and special revenue funds of the Borough of Gordon, Commonwealth of Pennsylvania, as of December 31, 2013 and its revenues and expenditures for the year then ended, on the basis of accounting described in the fourth paragraph above.

Other-Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The DCED required accompanying financial information listed as "Debt Statement, Statement of Capital Expenditures, and Employee Compensation Schedule" is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of the Borough of Gordon, Commonwealth of Pennsylvania, and for filing with the Pennsylvania Department of Community and Economic Development and the Schuylkill County Clerk of Courts and is not intended to be and should not be used by anyone other than these specified parties.

Jettico and Zipay Lettich and Zipay

Certified Public Accountants

March 24, 2015