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SPILMAN THOMAS & BATTLE, PLLC
ATTORNEYS AT LAW
PA PUC
SECRETARY'S BUREAU

Barry A. Naum
Direct Dial (717) 795-2742
bnaum@spilmanlaw.com

October 11, 2013

VIA HAND DELIVERY

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

Re: Application of Borough of Columbia for an Electric Generation Supplier License

Dear Secretary Chiavetta:

Please find enclosed for filing with the Pennsylvania Public Utility Commission ("PUC" or "Commission") (1) original; (1) copy and a CD-ROM of the Application for a Electric Generation Supplier ("EGS") License for Borough of Columbia ("Application"). Included is the filing fee of \$350.00.

As explained in the Application, the Borough of Columbia is seeking an EGS License in order to provide services to the Commonwealth of Pennsylvania, through the Department of General Services, pursuant to a number of agreements, including an Intergovernmental Power Purchase Agreement ("PPA"), beginning on or about January 1, 2014, and anticipates that such service will be restricted to a limited portion of the PPL Electric Utilities Corporation ("PPL") territory in the Harrisburg and Scranton areas. In order to accommodate potential contingencies, however, the Borough of Columbia is seeking an EGS License sufficient to provide services to other Governmental and Industrial customers throughout the Commonwealth.

As further explained in the Application and in the accompanying Certification of Publication, a number of photostatic copies of the published Notices of this Application have been included with this filing; however, in the interest of expediting the Commission's review of this Application, the Borough of Columbia respectfully requests that the Commission waive the requirement to *immediately* file photostatic copies of the outstanding published notices until such time as the Borough of Columbia receives these Notices from the remaining newspapers.¹ To the extent that the Commission does *not* waive this requirement, the Borough of Columbia would accept an EGS License restricted to the limited PPL territory covered by the newspapers whose photostatic copies of the Notice have been attached on this date, and would later file to amend its

¹ As noted in the Application and Certificate of Publication, these Notices have been published in all necessary newspapers of general circulation, but the Borough of Columbia has not yet received the requested photostatic copies.


Certificate of Service
October 11, 2013
Page 2

EGS License in order to reflect the broader Commonwealth territories represented by these remaining Notices.

Please contact me if you have any questions concerning this filing.

Sincerely,

SPILMAN THOMAS & BATTLE, PLLC

By 
Barry A. Naum

BAN/lhi
Enclosures

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SECRETARY'S BUREAU

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Application of **THE BOROUGH OF COLUMBIA**, for approval to offer, render, furnish, or supply electricity or electric generation services as an Electric Generation Supplier to the public in the Commonwealth of Pennsylvania (Pennsylvania).

To the Pennsylvania Public Utility Commission:

1. IDENTIFICATION AND CONTACT INFORMATION

- a. **IDENTITY OF THE APPLICANT:** Provide name (*including any fictitious name or d/b/a*), primary address, web address, and telephone number of Applicant:

**BOROUGH OF COLUMBIA
308 LOCUST STREET
COLUMBIA, PA 17512**

<http://www.columbiapa.net/hello-world/>

717-684-2467

- b. **PENNSYLVANIA ADDRESS / REGISTERED AGENT:** If the Applicant maintains a primary address outside of Pennsylvania, provide the name, address, telephone number, and fax number of the Applicant's secondary office within Pennsylvania. If the Applicant does not maintain a physical location within Pennsylvania, provide the name, address, telephone number, and fax number of the Applicant's Registered Agent within Pennsylvania.

N/A

- c. **REGULATORY CONTACT:** Provide the name, title, address, telephone number, fax number, and e-mail address of the person to whom questions about this Application should be addressed.

**SAMUEL F. SULKOSKY, BOROUGH MANAGER
308 LOCUST STREET
COLUMBIA, PA 17512**

**717-684-2467 (OFFICE)
717-449-0235 (CELL)
717-648-7764 (FAX)**

colamanager@comcast.net

- d. **ATTORNEY:** Provide the name, address, telephone number, fax number, and e-mail address of the Applicant's attorney. If the Applicant is not using an attorney, explicitly state so.

**BARRY A. NAUM, ESQ
SPILMAN THOMAS & BATTLE, PLLC
1100 BENT CREEK BOULEVARD, SUITE 101
MECHANICSBURG, PA 17050**

**717-795-2742 (PHONE)
717-795-2743 (FAX)**

bnaum@spilmanlaw.com

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- e. **CONTACTS FOR CONSUMER SERVICE AND COMPLAINTS:** Provide the name, title, address, telephone number, fax number, and e-mail of the person and an alternate person responsible for addressing customer complaints. These persons will ordinarily be the initial point(s) of contact for resolving complaints filed with the Applicant, the Electric Distribution Company, the Pennsylvania Public Utility Commission, or other agencies. The main contact's information will be listed on the Commission website list of licensed EGSs.

PRIMARY:

**GEORGIANNA SCHRECK,
FINANCE MANAGER
308 LOCUST STREET
COLUMBIA, PA 17512**

**717-648-2467 (PHONE)
717-648-7764 (FAX)**

colafinance@comcast.net

ALTERNATE:

**SAMUEL F. SULKOSKY,
BOROUGH MANAGER
308 LOCUST STREET
COLUMBIA, PA 17512**

**717-648-2467 (PHONE)
717-648-7764 (FAX)**

colamanager@comcast.net

2. BUSINESS ENTITY FILINGS AND REGISTRATION

- a. **FICTITIOUS NAME:** *(Select appropriate statement and provide supporting documentation as listed.)*

The Applicant will be using a fictitious name or doing business as ("d/b/a").

Provide a copy of the Applicant's filing with Pennsylvania's Department of State pursuant to 54 Pa. C.S. §311, Form PA-953.

or

The Applicant will not be using a fictitious name.

- b. **BUSINESS ENTITY AND DEPARTMENT OF STATE FILINGS:**

(Select appropriate statement and provide supporting documentation. As well, understand that Domestic means being formed within Pennsylvania and foreign means being formed outside Pennsylvania.)

The Applicant is a sole proprietor.

- If the Applicant is located outside the Commonwealth, provide proof of compliance with 15 Pa.C.S. §4124 relating to Department of State filing requirements.

or

The Applicant is a:

- domestic general partnership (*)
- domestic limited partnership (15 Pa. C.S. §8511)
- foreign general or limited partnership (15 Pa. C.S. §4124)
- domestic limited liability partnership (15 Pa. C.S. §8201)
- foreign limited liability general partnership (15 Pa. C.S. §8211)
- foreign limited liability limited partnership (15 Pa. C.S. §8211)

- Provide proof of compliance with appropriate Department of State filing requirements as indicated above.
- Give name, d/b/a, and address of partners. If any partner is not an individual, identify the business nature of the partner entity and identify its partners or officers.
- Provide the state in which the business is organized/formed and provide a copy of the Applicant's charter documentation.
- * If a corporate partner in the Applicant's domestic partnership is not domiciled in Pennsylvania.

or

The Applicant is:

- domestic corporation (15 Pa. C.S. §1308)
- foreign corporation (15 Pa. C.S. §4124)
- domestic limited liability company (15 Pa. C.S. §8913)
- foreign limited liability company (15 Pa. C.S. §8981)

Other (Describe): **MUNICIPAL CORPORATION**

- Provide proof of compliance with appropriate Department of State filing requirements as indicated above.

N/A.

Applicant is a Municipal Corporation "Borough," as defined and incorporated under the Borough Code, 53 P.S. §§ 45101, et seq. No Department of State compliance requirements apply.

- Provide the state in which the business is incorporated/organized/formed and provide a copy of the Applicant's charter documentation.

STATE OF INCORPORATION: PENNSYLVANIA

CORPORATE CHARTER ATTACHED AS "APPENDIX C" TO THIS APPLICATION.

- Give name and address of officers.

**LEO S. LUTZ, MAYOR
 MIKE BEURY, COUNCIL PRESIDENT
 MARY WICKENHEISER, VICE PRESIDENT
 MARY BARNINGER, COUNCILPERSON
 BARRY FORD, COUNCILPERSON
 KELLY MURPHY, COUNCILPERSON
 JODY GABLE, COUNCILPERSON
 JAMES SMITH, COUNCILPERSON**

**369 KINDERHOOK ROAD, COLUMBIA, PA 17512
 537 S. 13TH STREET, COLUMBIA, PA 17512
 620 CHESTNUT STREET, COLUMBIA, PA 17512
 613 MANOR STREET, COLUMBIA, PA 17512
 644 S. 9TH STREET, COLUMBIA, PA 17512
 825 WALNUT STREET, COLUMBIA, PA 17512
 631 CHESTNUT STREET, COLUMBIA, PA 17512
 1000 GRINNELL AVENUE, COLUMBIA, PA 17512**

3. AFFILIATES AND PREDECESSORS

(both in state and out of state)

- a. **AFFILIATES:** Give name and address of any affiliate(s) currently doing business and state whether the affiliate(s) are jurisdictional public utilities. If the Applicant does not have any affiliates doing business, explicitly state so. Also, state whether the applicant has any affiliates that are currently applying to do business in Pennsylvania.

N/A

- b. **PREDECESSORS:** Identify the predecessor(s) of the Applicant and provide the name(s) under which the Applicant has operated within the preceding five (5) years, including address, web address, and telephone number, if applicable. If the Applicant does not have any predecessors that have done business, explicitly state so.

N/A

4. OPERATIONS

- a. **APPLICANT'S PRESENT OPERATIONS:** (select and complete the appropriate statement)

The Applicant is presently doing business in Pennsylvania as a

- Municipal electric corporation
- Electric cooperative
- Local gas distribution company
- Provider of electric generation, transmission or distribution services

Other; Identify the nature of service being rendered.

MUNICIPAL CORPORATION – GOVERNMENTAL ENTITY

OR

The Applicant is not presently doing business in Pennsylvania.

- b. **APPLICANT'S PROPOSED OPERATIONS:** The Applicant proposes to operate as a (may check multiple):

- Generator of electricity

Supplier of electricity

- Aggregator engaged in the business of supplying electricity
- Broker/Marketer engaged in the business of supplying electricity services
- Electric Cooperative and supplier of electric power
- Other (Describe):

Definitions

- Supplier – an entity that sells electricity to end-use customers utilizing the jurisdictional transmission and distribution facilities of an EDC.

- Aggregator - an entity that purchases electric energy and takes title to electric energy as an intermediary for sale to retail customers.
- Broker/Marketer - an entity that acts as an intermediary in the sale and purchase of electric energy but does not take title to electric energy.

c. PROPOSED SERVICES: Describe in detail the electric services or the electric generation services which the Applicant proposes to offer.

This answer requires Applicant to disclose **HIGHLY CONFIDENTIAL** information that is separately provided to the Pennsylvania Public Utility Commission ("PUC") under seal as "**HIGHLY CONFIDENTIAL APPENDIX D**" to this Application.

By way of further, non-confidential, response, Applicant proposes to provide limited EGS services to a single Governmental retail customer, the Commonwealth of Pennsylvania, via its Department of General Services ("DGS"), pursuant to a bilateral Power Purchase Agreement ("PPA") to serve the DGS Account Portfolio (as defined in the PPA). As noted above, a complete description of the proposed services and a full and complete copy of the PPA (and attendant agreements) are attached as "**HIGHLY CONFIDENTIAL APPENDIX D**" to this Application.

Pursuant to this PPA, all sales of excess electricity will be conducted by an as-yet-to-be-determined "Electric Manager." Under the terms of the PPA, the "Electric Manager" will likely take title to such excess electricity and will conduct sales of such excess pursuant to its own PUC-approved EGS license. In the event, however, that Applicant's "Electric Manager" does not take title to the excess electricity, sales of such excess will be conducted by the "Electric Manager" under the limitations of Applicant's EGS license, as approved by the PUC.

d. PROPOSED SERVICE AREA: Provide a list of each Electric Distribution Company for which the Applicant proposes to provide service.

Pursuant to the PPA explained in Section 4(C), above, and included as part of the "**HIGHLY CONFIDENTIAL APPENDIX D**" to this Application, Applicant proposes to provide EGS services in a limited PPL service territory to a single retail customer, the Commonwealth's DGS. Under the PPA, all sales of excess electricity will be conducted by an as-yet-to-be-determined "Electric Manager" pursuant to the "Electric Manager's" separate, PUC-approved EGS license, or, alternatively, under the limitations of Applicant's EGS license, as approved by the PUC.

To the extent, however, that the DGS Portfolio (as defined in the PPA) expands beyond the limited PPL territory anticipated by the PPA, or to the extent that sales of excess energy might exceed the limited PPL service territory anticipated by the PPA, Applicant is seeking an EGS license sufficient to provide such service throughout the Commonwealth of Pennsylvania.

e. CUSTOMERS: Applicant proposes to provide services to:

- Residential Customers
- Small Commercial Customers - (25 kW and Under)
- Large Commercial Customers - (Over 25 kW)
- Industrial Customers
- Governmental Customers
- All of above
- Other (Describe):

Pursuant to the PPA explained in Section 4(C), above, and included as part of the "HIGHLY CONFIDENTIAL APPENDIX D" to this Application, Applicant proposes to provide EGS services in a limited PPL service territory to a single retail customer, the Commonwealth's DGS. Under the PPA, all sales of excess electricity will be conducted by an as-yet-to-be-determined "Electric Manager" pursuant to the "Electric Manager's" separate, PUC-approved EGS license, or, alternatively, under the limitations of Applicant's EGS license, as approved by the PUC, and restricted solely to other Governmental or Industrial customers.

f. **PROPOSED MARKETING METHOD** (check all that apply)

- Internal – Applicant will use its own internal resources/employees for marketing
- External EGS** – Applicant will contract with a PUC LICENSED EGS broker/marketer
- Affiliate – Applicant will use a NON-EGS affiliate marketing company and or individuals.
- External Third-Party – Applicant will contract with a NON-EGS third party marketing company and or individuals
- Other** (Describe):

Applicant does not intend to engage in any marketing activities. Applicant will be providing EGS services to a single Governmental retail customer, the Commonwealth's DGS, pursuant to the PPA explained in Section 4(C), above, and attached to this Application as "HIGHLY CONFIDENTIAL APPENDIX D."

Marketing for any necessary sales of excess energy will be conducted by the as-yet-to-be-determined "Electric Manager", who will likely be an entity separately licensed by the PUC as an EGS Broker/Marketer, or alternatively will conduct such sales of excess electricity in accordance with the limitations of Applicant's EGS license, as approved by the PUC, and restricted to other Governmental or Industrial customers.

g. **DOOR TO DOOR SALES:** Will the Applicant be implementing door to door sales activities?

- Yes
- No

If yes, will the Applicant be using a Third Party Verification procedure?

- Yes
- No

If yes, describe the Applicant's Third Party Verification procedures.

h. **START DATE:** Provide the approximate date the Applicant proposes to begin services within the Commonwealth.

1 JANUARY 2014

5. COMPLIANCE

- a. **CRIMINAL/CIVIL PROCEEDINGS:** State specifically whether the Applicant, an affiliate, a predecessor of either, or a person identified in this Application, has been or is currently the defendant of a criminal or civil proceeding within the last five (5) years.

Identify all such proceedings (active or closed), by name, subject and citation; whether before an administrative body or in a judicial forum. If the Applicant has no proceedings to list, explicitly state such.

N/A

- b. **SUMMARY:** If applicable; provide a statement as to the resolution or present status of any such proceedings listed above.

N/A

- c. **CUSTOMER/REGULATORY/PROSECUTORY ACTIONS:** Identify all formal or escalated actions or complaints filed with or by a customer, regulatory agency, or prosecutory agency against the Applicant, an affiliate, a predecessor of either, or a person identified in this Application, for the prior five (5) years, including but not limited to customers, Utility Commissions, and Consumer Protection Agencies such as the Offices of Attorney General. If the Applicant has no actions or complaints to list, explicitly state such.

N/A

- d. **SUMMARY:** If applicable; provide a statement as to the resolution or present status of any actions listed above.

N/A

6. PROOF OF SERVICE

- a. **STATUTORY AGENCIES:** Pursuant to Section 5.14 of the Commission's Regulations, 52 Pa. Code §5.14, provide proof of service of a signed and verified Application with attachments on the following:

Office of Consumer Advocate
5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17120

Office of the Attorney General
Bureau of Consumer Protection
Strawberry Square, 14th Floor
Harrisburg, PA 17120

Office of the Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Compliance
Harrisburg, PA 17128-0946

PROOF OF SERVICE IS ATTACHED TO THIS APPLICATION AS "APPENDIX E."

- b. **EDCs:** Pursuant to Sections 1.57 and 1.58 of the Commission's Regulations, 52 Pa. Code §§1.57 and 1.58, provide Proof of Service of the Application and attachments upon each of the Electric Distribution Companies the Applicant proposed to provide service in. Upon review of the Application, further notice may be required pursuant to Section 5.14 of the Commission's Regulations, 52 Pa. Code §5.14.

PROOF OF SERVICE IS ATTACHED TO THIS APPLICATION AS "APPENDIX E."

7. FINANCIAL FITNESS

- a. **BONDING:** In accordance with 66 Pa. C.S. Section 2809(c)(1)(i), the Applicant is required to file a bond or other instrument to ensure its financial responsibilities and obligations as an EGS. Therefore, the Applicant is...

Furnishing the original (along with copies) of an initial bond, letter of credit or proof of bonding to the Commission in the amount of \$250,000.

ATTACHED TO THIS APPLICATION AS "APPENDIX F."

- Furnishing the original (along with copies) of another initial security for Commission approval, to ensure financial responsibility.
- Filing for a modification to the \$250,000 requirement and furnishing the original (along with copies) of an initial bond, letter of credit or proof of bonding to the Commission in the amount of \$10,000. Applicant is required to provide information supporting an amount less than \$250,000. Such supporting information must include indication that the Applicant will not take title to electricity and will not pay electricity bills on behalf of its customers. Further details for modification may be described as well.

- b. **FINANCIAL RECORDS, STATEMENTS, AND RATINGS:** Applicant must provide sufficient information to demonstrate financial fitness commensurate with the service proposed to be provided. Examples of such information which may be submitted include the following:

- Actual (or proposed) organizational structure including parent, affiliated or subsidiary companies.

ATTACHED TO THIS APPLICATION AS "APPENDIX G."

- Published Applicant or parent company financial and credit information (i.e. 10Q or 10K). (SEC/EDGAR web addresses are sufficient)
- Applicant's accounting statements, including balance sheet and income statements for the past two years.

ATTACHED TO THIS APPLICATION AS "APPENDIX H."

- Evidence of Applicant's credit rating. Applicant may provide a copy of its Dun and Bradstreet Credit Report and Robert Morris and Associates financial form, evidence of Moody's, S&P, or Fitch ratings, and/or other independent financial service reports.

ATTACHED TO THIS APPLICATION AS "APPENDIX I."

- A description of the types and amounts of insurance carried by Applicant which are specifically intended to provide for or support its financial fitness to perform its obligations as a licensee.
- Audited financial statements exhibiting accounts over a minimum two year period.

ATTACHED TO THIS APPLICATION AS "APPENDIX J."

- Bank account statement, tax returns from the previous two years, or any other information that demonstrates Applicant's financial fitness.

- c. **ACCOUNTING RECORDS CUSTODIAN:** Provide the name, title, address, telephone number, FAX number, and e-mail address of Applicant's custodian for its accounting records.

**GEORGIANNA SCHRECK,
FINANCE MANAGER
308 LOCUST STREET
COLUMBIA, PA 17512**

**717-648-2467 (PHONE)
717-648-7764 (FAX)**

colafinance@comcast.net

- d. **TAXATION:** Complete the TAX CERTIFICATION STATEMENT attached as Appendix F to this application.

ATTACHED AS "APPENDIX K."

All sections of the Tax Certification Statement must be completed. Absence (submitting N/A) of any of the TAX identifications numbers (items 7A through 7C) shall be accompanied by supporting documentation or an explanation validating the absence of such information.

Items 7A and 7C on the Tax Certification Statement are designated by the Pennsylvania Department of Revenue. Item 7B on the Tax Certification Statement is designated by the Internal Revenue Service.

8. TECHNICAL FITNESS:

To ensure that the present quality and availability of service provided by electric utilities does not deteriorate, the Applicant shall provide sufficient information to demonstrate technical fitness commensurate with the service proposed to be provided.

- a. **EXPERIENCE, PLAN, STRUCTURE:** such information may include:

- Applicant's previous experience in the electricity industry.
- Summary and proof of licenses as a supplier of electric services in other states or jurisdictions.
- Type of customers and number of customers Applicant currently serves in other jurisdictions.

- Staffing structure and numbers as well as employee training commitments.
- Business plans for operations within the Commonwealth.
- Documentation of membership in PJM, ECAR, MAAC, other regional reliability councils, or any other membership or certification that is deemed appropriate to justify competency to operate as an EGS within the Commonwealth.
- Any other information appropriate to ensure the technical capabilities of the Applicant.

As explained in Section 4 of the "Intermunicipal Agreement for Lease of the SRMC Electrical Plant and Steam Sale and Purchase" agreement ("Lease and Steam Agreement") included as part of the "HIGHLY CONFIDENTIAL APPENDIX D" to this Application, Applicant will be contracting with a third party, pursuant to a "Management and Professional Services Agreement" ("MPSA"), to operate the Electrical Plant. A description of the third party operator is also included as part of the "HIGHLY CONFIDENTIAL APPENDIX D" attached to this Application.

As explained in Section 2 of the PPA included as part of the "HIGHLY CONFIDENTIAL APPENDIX D" to this Application, Applicant will likewise contract with an as-yet-to-be-determined "Electric Manager," who will be responsible for managing the various aspects of Applicant's EGS operations, to include, but not limited to: retail services; Net Electric Output management; capacity management; PJM coordination and membership; energy scheduling and market operations; etc.

- b. OFFICERS:** Identify Applicant's chief officers including names and their professional resumes.

For purposes of this Application, the chief officers responsible for Applicant's operations as an EGS are Samuel F. Sulkosky, Borough Manager, and Georgianna Schreck, Finance Manager. Resumes for Mr. Sulkosky and Ms. Schreck are attached to this Application as "APPENDIX L."

- c. FERC FILING:** Applicant has:

- Filed an Application with the Federal Energy Regulatory Commission to be a Power Marketer.
- Received approval from FERC to be a Power Marketer at Docket or Case Number _____.

Not applicable

9. DISCLOSURE STATEMENT:

Disclosure Statements: If proposing to serve Residential and/or Small Commercial (under 25 kW) customers, provide a Residential and/or Small Commercial disclosure statement. A sample disclosure statement is provided as Appendix G to this Application.

- Electricity should be priced in clearly stated terms to the extent possible. Common definitions should be used. All consumer contracts or sales agreements should be written in plain language with any exclusions, exceptions, add-ons, package offers, limited time offers or other deadlines

prominently communicated. Penalties and procedures for ending contracts should be clearly communicated.

Not applicable for an applicant applying for a license exclusively as a broker/marketer.

N/A.

Applicant is not proposing to provide service to Residential or Small Commercial customers. Applicant proposes to provide services to a single Governmental retail customer, the Commonwealth's DGS, pursuant to the PPA explained in Section 4(c), above, and attached to this Application as "HIGHLY CONFIDENTIAL APPENDIX D." As specified in the PPA, all sales of excess electricity will be conducted by an as-yet-to-be-determined "Electric Manager" pursuant to the "Electric Manager's" separate, PUC-approved EGS license, or, alternatively, under the limitations of Applicant's EGS license, as approved by the PUC, and restricted solely to other Governmental or Industrial customers. If necessary, however, and if it is determined after contracting with the "Electric Manager" that Applicant will need to facilitate the sale of excess electricity to Residential and Small Commercial customers under its EGS license, then Applicant will apply to amend its EGS license and provide the necessary Disclosure Statement at that time.

10. VERIFICATIONS, ACKNOWLEDGEMENTS, AND AGREEMENTS

- a. PJM LOAD SERVING ENTITY REQUIREMENT:** As a prospective EGS, the applicant understands that those EGSs which provide retail electric supply service (i.e. takes title to electricity) must provide either:

- proof of registration as a PJM Load Serving Entity (LSE), or
- proof of a contractual arrangement with a registered PJM LSE that facilitates the retail electricity services of the EGS.

The Applicant understands that compliance with this requirement must be filed within 120 days of the Applicant receiving a license. As well, the Applicant understands that compliance with this requirement may be filed with this instant application.

(Select only one of the following)

AGREED - Applicant has included compliance with this requirement in the instant application, labeled in correspondence with this section (10).

AGREED - Applicant will provide compliance with this requirement within 120 days of receiving its license

ACKNOWLEDGED - Applicant is not proposing to provide retail electric supply service at this time, and therefore is not presently obligated to provide such information

- b. STANDARDS OF CONDUCT AND DISCLOSURE:** As a condition of receiving a license, Applicant agrees to conform to any Uniform Standards of Conduct and Disclosure as set forth by the Commission. Further, the Applicant agrees that it must comply with and ensure that its employees, agents, representatives, and independent contractors comply with the standards of conduct and disclosure set out in Commission regulations at 52 Pa. Code § 54.43.

AGREED

c. **REPORTING REQUIREMENTS:** Applicant agrees to provide the following information to the Commission or the Department of Revenue, as appropriate:

- Retail Electricity Choice Activity Reports: The regulations at 52 Pa. Code §§ 54.201--54.204 require that all active EGSs report sales activity information. An EGS will file an annual report reporting for customer groups defined by annual usage. Reports must be filed using the appropriate report form that may be obtained from the PUC's Secretary's Bureau or the forms officer, or may be down-loaded from the PUC's internet web site.
- Reports of Gross Receipts: Applicant shall report its Pennsylvania intrastate gross receipts to the Commission on a quarterly and year to date basis no later than 30 days following the end of the quarter.
- The Treasurer or other appropriate officer of Applicant shall transmit to the Department of Revenue by March 15, an annual report, and under oath or affirmation, of the amount of gross receipts received by Applicant during the prior calendar year.
- Applicant shall report to the Commission the percentages of total electricity supplied by each fuel source on an annual basis:
- Applicant will be required to meet periodic reporting requirements as may be issued by the Commission to fulfill the Commission's duty under Chapter 28 pertaining to reliability and to inform the Governor and Legislature of the progress of the transition to a fully competitive electric market.

AGREED

d. **TRANSFER OF LICENSE:** The Applicant understands that if it plans to transfer its license to another entity, it is required to request authority from the Commission for permission prior to transferring the license. See 66 Pa. C.S. Section 2809(D). Transferee will be required to file the appropriate licensing application.

AGREED

e. **ASSESSMENT:** The Commission does not presently assess Electric Generation Suppliers for the purposes of recovery of regulatory expenses; see *PPL Energyplus, LLC v. Commonwealth*, 800 A.2d 360 (Pa. Cmwlth.2002).

ACKNOWLEDGED

f. **FURTHER DEVELOPMENTS:** Applicant is under a continuing obligation to amend its application if substantial changes occur to the information upon which the Commission relied in approving the original filing. See 52 Pa. Code § 54.34.

AGREED

g. FALSIFICATION: The Applicant understands that the making of false statement(s) herein may be grounds for denying the Application or, if later discovered, for revoking any authority granted pursuant to the Application. This Application is subject to 18 Pa. C.S. §§4903 and 4904, relating to perjury and falsification in official matters.

AGREED

h. NOTIFICATION OF CHANGE: If your answer to any of these items changes during the pendency of your application or if the information relative to any item herein changes while you are operating within the Commonwealth of Pennsylvania, you are under a duty to so inform the Commission, within twenty (20) days, as to the specifics of any changes which have a significant impact on the conduct of business in Pennsylvania. See 52 Pa. Code § 54.34.

AGREED

i. CEASING OF OPERATIONS: Applicant is also required to officially notify the Commission if it plans to cease doing business in Pennsylvania, 90 days prior to ceasing operations.

AGREED

j. Electronic Data Interchange: The Applicant acknowledges the Electronic Data Interchange (EDI) requirements and the relevant contacts for each EDC, as listed at appendix J.

AGREED

k. FEE: The Applicant has enclosed or paid the required initial licensing fee of \$350.00 payable to the Commonwealth of Pennsylvania.

PAYMENT ENCLOSED

11. AFFIDAVITS

a. APPLICATION AFFIDAVIT: Complete and submit with your filing an officially notarized Application Affidavit stating that all the information submitted in this application is truthful and correct.

APPLICATION AFFIDAVIT IS ATTACHED TO THIS APPLICATION AS "APPENDIX A."

b. OPERATIONS AFFIDAVIT: Provide an officially notarized affidavit stating that you will adhere to the reliability protocols of the North American Electric Reliability Council, the appropriate regional reliability council(s), and the Commission, and that you agree to comply with the operational requirements of the control area(s) within which you provide retail service.

OPERATIONS AFFIDAVIT IS ATTACHED TO THIS APPLICATION AS "APPENDIX B."

12. NEWSPAPER PUBLICATIONS

Notice of filing of this Application must be published in newspapers of general circulation covering each county in which the applicant intends to provide service. Below is a list of newspapers which cover the publication requirements for Electric Generation Suppliers looking to do business in Pennsylvania.

The newspapers in which proof of publication is required is dependent on the service territories the applicant is proposing to serve. The chart below dictates which newspapers are necessary for each EDC. If the applicant is proposing to serve the entire Commonwealth, please file proof of publication in all seven newspapers.

Please file with the Commission the Certification of Publication, along with a photostatic copy of the notice to complete the notice requirements.

Proof of newspaper publications must be filed with the initial application. Applicants **do not** need a docket number in their publication. Docket numbers will be issued when all criteria on the item 14 checklist (see below) are satisfied.

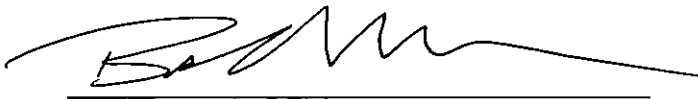
Certificate of Publication and accompanying photostatic copies of Notices are attached to this Application as "APPENDIX M."

As indicated in the Certificate of Publication, photostatic copies of the Notices published in The Patriot News, Scranton Times, and Erie Times, are attached as part of "APPENDIX M."

Because Applicant initially intends to provide EGS services in the limited PPL territory covered by The Patriot News and the Scranton Times, and in accordance with the requirement of 52 Pa. Code § 54.35 for publication in "newspapers of general circulation *covering each county in which the applicant intends to provide service*" (emphasis added), Applicant respectfully requests waiver of the requirement to *immediately* file photostatic copies of the published Notices in the remaining newspapers. As further indicated in the Certificate of Service, Applicant will augment the Certificate of Publication and file these remaining photostatic copies when they are received from the applicable newspapers in order to facilitate the Commission's approval of a Commonwealth-wide EGS License, as a contingency for the potential provision of such Commonwealth-wide EGS services as explained in Section 4, above.

13. SIGNATURE

Applicant: **BOROUGH OF COLUMBIA**

By: 

BARRY A. NAUM, ESQ
 SPILMAN THOMAS & BATTLE, PLLC
 1100 BENT CREEK BOULEVARD, SUITE 101
 MECHANICSBURG, PA 17050
bnaum@spilmanlaw.com
 717-795-2742

Title: **COUNSEL**

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14. CHECKLIST

Applicant: BOROUGH OF COLUMBIA

Applicant's Use	✓	Signature	
	✓	Filing Fee	
	✓	Application Affidavit	
	✓	Operations Affidavit	
	✓	Proof of Publication	
	✓	Bond or Letter of Credit	
	✓	Tax Certification Statement	
	N/A	Commonwealth Department of State Verification	
	✓	Certificate of Service	

PUC Secretary's Bureau Use

List of Appendices

Appendix A	Application Affidavit (Original)
Appendix B	Operations Affidavit (Original)
Appendix C	Corporate Charter
Appendix D	Explanation of Services and Transaction Agreements – Highly Confidential – Filed Separately Under Seal
Appendix E	Proof of Service (EDC and Statutory Parties)
Appendix F	Bond (Original and Two Copies)
Appendix G	Organizational Structure Chart
Appendix H	Balance Sheet and Income Statements
Appendix I	Dunn and Bradstreet Credit Rating
Appendix J	Audited Financial Statements
Appendix K	Tax Certification Statement
Appendix L	Resumes
Appendix M	<i>Certificate of Publication and Photostatic Copies of Notices</i>

APPENDIX A

APPLICATION AFFIDAVIT

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COMMONWEALTH OF PENNSYLVANIA :
: SS.
COUNTY OF LANCASTER :

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SECRETARY'S BUREAU

Samuel F. Sulkosky, Affiant, being duly [sworn/affirmed] according to law, deposes and says that:

He is the Borough Manager of Applicant, the Borough of Columbia;

That he is authorized to and does make this affidavit for said Applicant;

That the Applicant herein, Borough of Columbia, has the burden of producing information and supporting documentation demonstrating its technical and financial fitness to be licenses as an electric generation supplier pursuant to 66 PA. C.S. § 2809 (B).

That the Applicant herein, Borough of Columbia, has answered the questions on the application correctly, truthfully, and completely and provided supporting documentation as required.

That the Applicant herein, Borough of Columbia, acknowledges that it is under a duty to update information provided in answer to questions on this application and contained in supporting documents.

That the Applicant herein, Borough of Columbia, acknowledges that it is under a duty to supplement information provided in answer to questions on this application and contained in supporting document as requested by the Commission.

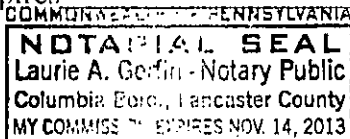
That the facts above set forth are true and correct to the best of his knowledge, information, and belief, and that he expects said Applicant to be able to prove the same at hearing.

Samuel F. Sulkosky
Signature of Affiant

Sworn and subscribed before me this 30th day of September, 2013.

Laurie A. Gerfin
Signature of official administering oath

My commission expires _____



APPENDIX B

OPERATIONS AFFIDAVIT

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OCT 11 2013

COMMONWEALTH OF PENNSYLVANIA :
: ss.
COUNTY OF LANCASTER :

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Samuel F. Sulkosky, Affiant, being duly [sworn/affirmed] according to law, deposes and says that:

He is the Borough Manager of the Borough of Columbia;

He is authorized to and does make this affidavit for said Applicant;

That Borough of Columbia, the Applicant herein, acknowledges that Borough of Columbia may have obligations pursuant to this Application consistent with the Public Utility Code of the Commonwealth of Pennsylvania, Title 66 of the Pennsylvania Consolidated Statutes; or with other applicable statutes or regulations including Emergency Orders which may be issued verbally or in writing during any emergency situations that may unexpectedly develop from time to time in the course of doing business in Pennsylvania.

That Borough of Columbia, the Applicant herein, asserts that he possesses the requisite technical, managerial, and financial fitness to render electric service within the Commonwealth of Pennsylvania and that the Applicant will abide by all applicable federal and state laws and regulation and by the decisions of the Pennsylvania Public Utility Commission.

That Borough of Columbia, the Applicant herein, certifies to the Commission that it is subject to, will pay, and in the past has paid, the full amount of taxes imposed by Articles II and XI of the Act of March 4, 1971 (P.L. 6, No. 2), known as Tax Reform Act of 1971 and any tax imposed by Chapter 28 of Title 66. The Applicant acknowledges that failure to pay such taxes or otherwise comply with the taxation requirements of Chapter 28, shall be cause for the Commission to revoke the license of the Applicant. The Applicant acknowledges that it shall report to the Commission its jurisdictional Gross Receipts and power sales for ultimate consumption, for the previous year or as otherwise required by the Commission. The Applicant also acknowledges that it is subject to 66 Pa. C.S. §506 (relating to the inspection of facilities and records).

As provided by 66 Pa. C.S. §2810 (C)(6)(iv), Applicant, by filing of this application waives confidentiality with respect to its state tax information in the possession of the Department of Revenue, regardless of the source of the information, and shall consent to the Department of Revenue providing that information to the Pennsylvania Public Utility Commission.

APPENDIX B (Continued)

That Borough of Columbia, the Applicant herein, acknowledges that it has a statutory obligation to conform with 66 Pa. C.S. §506, §2807 (C), §2807(D)(2), §2809(B) and the standards and billing practices of 52 PA. Code Chapter 56.

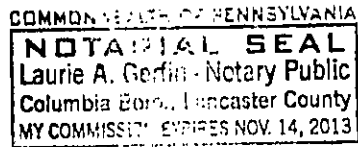
That the Applicant agrees to provide all consumer education materials and information in a timely manner as requested by the Bureau of Public Liaison or other Commission bureaus. Materials and information requested may be analyzed by the Commission to meet obligations under applicable sections of the law.

Jarrod F. Sulzbachy
Signature of Affiant

Sworn and subscribed before me this 30th day of September, 2013.

Laurie A. Gordin
Signature of official administering oath

My commission expires _____



ACT OF INCORPORATION.

AN ACT

To Incorporate the Borough of Columbia.

SECTION 1.—*Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That the act, entitled "An Act to incorporate the town of Columbia, in the county of Lancaster," approved February twenty-fifth, one thousand eight hundred and fourteen, and all supplements to said act, and all special acts of assembly heretofore passed, relating to the borough of Columbia, so far as they are applicable to the said borough, be and are hereby repealed, and in lieu thereof, the following law is enacted:*

SECTION 2. That the town of Columbia in the county of Lancaster, shall be and the same is hereby erected into a borough, which shall be a body politic and corporate, and called by the corporate name of the borough of Columbia, bounded and limited as follows, to wit: Beginning at a post on the outer edge of the towing path of the canal, one hundred and twenty-three perches above the old boundary line, and about three hundred feet below a point opposite the southern mouth of Point Rock tunnel, and directly opposite a prominent ledge of rocks in the hill; thence extending south eighty-seven and one-half degrees, east forty-five and one-half perches; thence south seventy-eight degrees east seventy perches to a post, in a field eight feet south of Furnace road fence; thence south eighty-five and one-fourth degrees east two

BOROUGH CHARTER.

187

hundred and nine and one-half perches, to J. H. Stehman's gate post; thence south forty-seven and three-fourths degrees east three hundred and twenty perches to a post; thence south seventy-two degrees west two hundred and fifty perches to the eastern bank of the Susquehanna, at low water mark; thence up the said river, by the several courses thereof, to the place of beginning.

SECTION 3. That the said corporation, by the name of the Borough of Columbia, shall have perpetual succession, the right to sue and be sued, to complain and defend in all courts of record and elsewhere, to make and use a common seal, and alter the same at pleasure, and to purchase, acquire, hold, sell and convey real and personal estate.

SECTION 4. The powers of the corporation shall be vested in a Chief Burgess, and the town council composed of nine members, and such other officers as may from time to time be authorized by the ordinances, or by laws, of the borough council.

SECTION 5. The said borough shall be divided into three wards, for all election purposes; that part of the borough north of the middle of Locust street, shall be called the First ward; that part between the middle of Locust street and the middle of Union street, shall be called the Second ward, and that part south of the middle of Union street, shall be called the Third ward; which wards shall be separate election districts, and hold their elections at separate windows of the town hall, in said borough.

SECTION 6. The election, on the first Monday of January, one thousand eight hundred and sixty-seven, shall be held and conducted by the officers of election, chosen, as provided by the general election laws of this commonwealth on the third Friday of March, one thousand eight hundred and sixty-six, to wit: The officers of the Upper ward for the First ward, and the officers of the Lower ward for the Second ward; and it shall further be

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the duty of the officers of the Lower ward to appoint similar officers for the additional district hereby created, viz: The Third ward in the following manner, viz: The judge shall appoint an additional judge, and each inspector and additional inspector, who shall be legal voters of the ward for which they are appointed, and who shall hold and conduct the election for the said Third ward.

SECTION 7. Rudolph Williams shall act as chief burgess until the first Monday in January, one thousand eight hundred and sixty-seven; the following persons shall be members of the borough council: Abram Bruner, Junior, Milton Wike and Hiram Wilson, until the first Monday in January, one thousand eight hundred and sixty-seven; John B. Bachman, Thomas R. Supplee and Philip Gossler, until the first Monday in January, one thousand eight hundred and sixty-eight, and David Mullien, Henry Brandt and Amos S. Green, until the first Monday in January, one thousand eight hundred and sixty-nine; and on the first Monday in January, one thousand eight hundred and sixty-seven, and on the first Monday in January, annually thereafter, said borough shall elect a chief burgess, to serve for one year, and three persons to serve as members of the borough council for the term of three years.

SECTION 8. The following persons shall be members of the school board: Samuel Grove, J. W. Steacy and James Barber, until the first Monday in January, one thousand eight hundred and sixty-seven; William G. Case, T. R. Vickroy and J. G. Hess, until the first Monday in January, one thousand eight hundred and sixty-eight, and John Cromlish, J. W. Fisher and Joseph Mifflin, until the first Monday in January, one thousand eight hundred and sixty-nine; and on the first Monday in January, one thousand eight hundred and sixty-seven, and on the first Monday in January, annually thereafter, said borough shall elect three persons, to serve as school directors, for the term

of three years; and if any vacancy happen it shall be filled by election, by the school board, until the next election.

SECTION 9. Charles A. Hook shall act as high constable of the borough, until the first Monday of January, one thousand eight hundred and sixty-seven; and on the first Monday in January, annually, thereafter, said borough shall elect one person, to serve as high constable, for one year.

POWERS OF CORPORATE OFFICERS.

SECTION 10. They shall have power:

First. To make such laws, ordinances, by-laws and regulations, not inconsistent with the laws of this commonwealth, as they shall deem necessary, for the good order and government of the borough.

Second. To survey, lay out, enact and ordain such roads, streets, lanes, alleys, courts and common sewers, as they may deem necessary, and vacate the same, or any part thereof, and to provide for, enact and ordain the widening and straightening of the same: *Provided*, That in case of any claim for damages, sustained by the owner, or owners, of lands, or buildings, by the opening of any new street, lane, or alley, the parties cannot agree upon the amount, the same shall be settled and paid for, as provided in section twenty-five of this act.

Third. To prohibit the erection, or construction of any building, or work, excavation, or other obstruction, to the opening, widening, straightening and convenient use thereof.

Fourth. To regulate the roads, streets, lanes, alleys, courts, common sewers, public squares, common grounds, foot-walks, pavements, gutters, culverts, and drains, and the heights, grades, widths, slopes and forms thereof; and they shall have all other needful jurisdiction over the same.

Fifth. To require, and direct the grading, curbing, paving and guttering, of the side, or foot-walks, by the owners of the lots of grounds, re-

spectively fronting thereon, in accordance with the general regulations prescribed.

Sixth. To cause the same to be done, on failure of the owners thereof, within the time prescribed by the general regulations, and to collect the cost of the work and materials, with twenty per centum advance thereon, from said owners, as claims are by law, recoverable, under the provisions of the law relative to mechanics' liens; and the particulars of such labor and materials, the name or names, of the actual, or reputed owner, or owners, as also, the occupier, or occupiers, of the premises, for the time being, shall be set forth in a statement, to be filed within ninety days after such expenses shall have been incurred.

Seventh. To make all needful regulations respecting the foundation and party-walls of buildings, and respecting vaults, cess-pools, sinks, drains, and partition fences.

Eighth. To enter upon the lands and premises of any person, or persons, for the purposes authorized by this act, by themselves, and their duly appointed officers and agents.

Ninth. To prohibit and otherwise regulate the running at large of horses, cattle, sheep, swine, dogs and other animals, and to authorize their seizure and sale, for the benefit of the borough.

Tenth. To authorize and direct the killing of dogs running at large, contrary to the regulations of the borough.

Eleventh. To make all needful regulations respecting markets and market days, the hawking and peddling of market produce and other articles, in the borough, and for the inspection and measurement, or weight of cord wood, hay, coal and other articles, sold or offered for sale in the borough.

Twelfth. To regulate annually, the scales, weights and measures, within the borough, according to the standard of the commonwealth.

Thirteenth. To define nuisances, and to prohibit

and remove any obstructions in the highways of the borough, and any nuisance, or offensive matter, whether in the highways, or in public or private ground, and to require the removal of the same, by the owner, or occupier of such grounds; in default of which, the borough council may remove, or abate, or cause the same to be done, and collect the cost thereof, with twenty per centum advance thereon, in the manner provided herein, for the cost of pavements, made by the borough council.

Fourteenth. To prohibit, within the borough the carrying on of any manufacture, art, trade, or business, which may be noxious or offensive, to the inhabitants; the manufacture, sale, or exposure of fire-works or other inflammable, or dangerous articles; and to limit and prescribe the quantities, that may be kept in one place, of gunpowder, fire-works, turpentine and other inflammable, or dangerous articles, and to prescribe such other safeguards as may be necessary.

Fifteenth. To prohibit, within the borough, the burial or interment, of deceased persons, or within such partial limits, within the same, as they may, from time to time, prescribe, and to regulate the depth of graves.

Sixteenth. To prevent the introduction of infectious, or contagious diseases; for which purpose their jurisdiction shall extend to any distance, within one mile of the limits of the borough; and to make such other regulations as may be necessary, for the health and cleanliness of the borough.

Seventeenth. To make regulations relative to the cause and management of fires, and within such limits within the borough, as they may deem proper to prescribe; and to appropriate money for the purchase of fire engines and hose, for the use of the borough, and to fire companies.

Eighteenth. To regulate and prohibit the exhibition of plays, shows, mountebanks, jugglers, and all exhibits, within the same.

Nineteenth. To establish a nightly watch, to light the streets, to provide a supply of water, for the use of inhabitants, to make all needful regulations for the protection of the pipes, lamps, reservoirs, and other constructions, or apparatus, and to prevent the waste of water so supplied.

Twentieth. To impose fines and penalties, incurring partial or total forfeiture; to remit the same; to provide or erect a lock-up house for the temporary detention of persons, committed by the proper corporate officers, or by the justices of the peace, within the borough; *Provided*, That no person shall be confined in such lock-up house for a longer period than forty-eight hours, at any one time.

Twenty-first. To appoint and remove such officers, prescribe their duties, and allow them such compensation as they may deem necessary, to secure the peace, order and well being of the inhabitants, and to enforce the ordinances and regulations of the borough.

Twenty-second. To prescribe such fees as they may deem proper, for the services of their officers, in the adjustment of the grades, curbs, lines, party walls, partition fences and the like, and to enforce the payment of the same.

Twenty-third. To lay and collect, annually, for borough purposes, any tax, not exceeding one cent on the dollar on the valuation assessed for county purposes, as now is, or may be provided by law; all property, offices, professions and persons made taxable, by the laws of the commonwealth, for county rates and levies, shall be taxable after the same manner for borough purposes: *Provided*, That the land lies within the limits of said borough, and not laid out in town lots, shall be assessed as first-rate farm land: *Provided*, That any land adjoining, or fronting on any street laid out and opened or which may be hereafter laid out and opened in said borough, shall be considered as town lots, for the distance of not more than two

hundred feet back, or from such street, and assessed as town property.

Twenty-fourth. To lay and collect annually, a tax on the owners of dogs and bitches, not exceeding one dollar on the owners of but one dog, and two dollars on the owner of but one bitch; and to lay and collect such additional tax on the owners of more than one dog, or bitch, and in such rates of increase as they may deem proper.

Twenty-fifth. To borrow money, for the use of the borough, and that any such loan shall not be subject to any other than state and national taxes.

Twenty-sixth. To place, erect and build market-houses, town hall, and other public buildings they may deem proper and necessary.

DUTIES OF CORPORATE OFFICERS.

SECTION 11. That it shall be the duty of the borough council, a majority of whom shall be a quorum,

First. To meet statedly, at least once a month, and within ten days after the election of any corporate officer.

Second. Before entering upon the duties of their offices, to take and subscribe an oath or affirmation, before any justice of the peace of the proper county, to support the constitution of the United States and of the commonwealth of Pennsylvania, and to perform the duties of their respective offices with fidelity; and the same shall be entered upon, or filed among the records of the borough: *Provided*, That the chief officer of the borough, having been first duly qualified, may administer to the other officers the said oaths and affirmations.

Third. To make full records of their proceedings, and to provide for the preservation thereof.

Fourth. To publish, by not less than twelve advertisements, to be put up in the most public places in the borough, every ordinance, at least ten days before the same shall take effect.

Fifth. To appoint a treasurer and secretary.

Sixth. To make a draft, or a plan, of the roads, streets, lanes, alleys and courts opened, or laid out, with every explanation necessary to a full understanding of the same; which draft, or plan, shall be kept in the council chamber of the borough, and shall be opened to public inspection when required of the secretary.

Seventh. To give due and personal notice to all persons, resident in the borough, directly interested therein, of any proposition to fix, or change, the roads, streets, lanes, alleys, or courts, and to designate a time and place when they shall be heard in relation thereto; and in the case of persons not residing in the borough, such notice shall be given to the occupants of the respective premises, by them held, affected by such proposition, or, if unoccupied by written or printed notices, conspicuously posted upon such premises.

Eighth. To appoint a time and place, of which due notice shall be given, for the hearing of appeals in relation to the assessment of taxes, by such corporate officers; not less than three of whom they may designate, who shall have power to grant such relief as may to them seem proper.

Ninth. To fix, from time to time, the amount of security to be given by the treasurer, high constable and the collector of borough taxes, and their compensation, and to direct the publication of the accounts of the treasurer annually, and as often as may be required by the borough council, and the mode of publication.

BOROUGH OFFICERS:

SECTION 12. That the corporate officers shall receive no compensation for their services in that capacity, excepting such as shall be especially authorized by the borough ordinances.

That the chief burgess, or other principal officer of the borough shall have power,

First. To enforce the by-laws, ordinances, rules and regulations of the borough.

Second. To exercise the power, jurisdiction and authority of justices of the peace, within the borough, for the suppression of riots, tumults, disorderly meetings, and in all criminal cases, for the punishment of vagrants and disorderly persons; he shall be entitled to the same fees for like services.

SECTION 13. That it shall be the duty of the chief burgess, or other principal officer, of the borough,

First. To preserve order and maintain the peace of the borough, to enforce the ordinances and regulations, to hear complaints, to remove, or abate, nuisances, and to exact a faithful performance of the duties of the officers appointed.

Second. To issue his warrant for the collection of taxes assessed, and fines and forfeitures imposed, by this act, or ordinances and regulations of the borough, and to demand and receive sufficient security, in the amount fixed by the borough council, from the treasurer, collector and high constable.

Third. All fines imposed by any by-law or ordinance, of the borough, shall be collected, for the use of the borough, and paid to the treasurer thereof.

SECTION 14. That in the absence of the principal borough officer, and in case of vacancy, or inability of the same, the officer, who may be designated by the by-laws of the borough council, for that purpose, shall exercise the like powers, and perform the same duties.

SECTION 15. That the secretary shall attend all the meetings of the borough council, keep full minutes of their proceedings, transcribe the by-laws, rules and regulations, and ordinances adopted, into a book kept for that purpose, and when signed by the presiding officer, shall attest the same, pre-serve the records and documents of the borough, keep the seal of the borough, certify copies of any book, paper, record, by-laws, rules,

regulations, ordinances, or proceedings of the borough council, under the seal thereof; which copies so certified, shall be good evidence of the act, or thing certified, and shall attest the execution of all instruments under the same, record the publication of all enactments, and attest the same by his signature thereto, and shall file of record, the proof of service of all notices, as required by this act, or supplements hereto; his certificate whereof shall be good evidence of such notice; he shall deliver over to his successor, the seal and books, papers and other things belonging to the borough; he shall receive such compensation for his services as the borough council may fix.

SECTION 16. That the treasurer shall give bond with surety, as required by the borough council, before entering upon his duties; he shall keep a just account of all his receipts and disbursements, and shall annually, and as often as may be required by the borough council, submit his accounts to the borough auditors to be audited, or examined by them, and shall publish the same in a manner directed by the borough council, and shall pay over all moneys remaining in his hands, and deliver all books, papers, accounts, and other things belonging to the borough, to his successor.

SECTION 17. That the collector of borough taxes shall have the same powers, and may be proceeded against by the borough treasurer, for neglect to pay over the amount of his duplicate, according to law, as provided in the case of collectors of county rates and levies.

SECTION 18. That the high constable shall give bond with surety, as required by the town council; he shall have the power and authority of constables of the several townships in said county; he shall serve the notices prescribed by this act, and attest the service of the same, by affidavit, in writing signed by him, and deposited with the secretary of the borough council; he shall give

notice of the election by setting up advertisements, in at least twelve of the most public places in said borough, ten days previously thereto, and he shall attend and see that the same is opened at the time, and in a manner directed by this act.

ELECTIONS.

SECTION 19. That every person entitled to vote for members of the general assembly, having resided in the borough one year, immediately preceding the election, and within one year paid a borough tax, shall be entitled to vote at the borough election; and after said election shall be closed, the judges, inspectors and clerks shall declare the person and persons, having the greatest number of votes, to be duly elected to their respective offices; and in case any two or more candidates shall have an equal number of votes, the preference shall be determined by lot, to be drawn by one of the inspectors, who shall be selected by the judges, in presence of the judges, inspectors and clerks; whereupon duplicate certificates of said election shall be signed by the said judges, one of which shall be transmitted and served by the borough constable to each of the persons elected, and the other filed among the records of the borough; and any vacancy in any borough office, caused by death, resignation, removal, or refusal to serve, the borough council may supply until the next election, by election at the next stated meeting, or any subsequent stated meeting: *Provided*, That the sons of persons qualified as aforesaid, between the ages of twenty-one and twenty-two years, shall be entitled to vote, although they shall not have paid taxes, having resided one year in the borough, immediately preceding the election.

SECTION 20. That if any person duly elected chief burgess, or member of the borough council, or appointed or elected high constable, or other officer, who shall refuse or neglect to take upon him the duties of the said office, every person so

refusing or neglecting, shall for every such offence, forfeit and pay the sum of ten dollars, for the use of the borough.

SECTION 21. That the elections provided by the general laws of this commonwealth, to be held on the third Monday of March, annually, shall, for the borough of Columbia, be changed and held at the town hall aforesaid, on the first Monday in January, annually, and the officers of such election shall, at the same time hold the election for borough officers.

SECTION 22. That only one justice of the peace shall be elected for each ward of said borough: *Provided*, That the present justices of the peace, for said borough, shall hold their offices, and act as such justices until the expiration of their terms, for which they were elected respectively; and no election for justices shall be held for said borough until the election next preceding the expiration of their respective terms of office, except in case of death, resignation, or removal of said justices, or any of them.

SECTION 23. That electors only shall be eligible to borough offices.

SECTION 24. That the officers elected shall serve until others are duly elected and qualified.

SECTION 25. That at any time hereafter, when the necessities of the borough, and the increase of the population thereof may require the same to be done, the borough council by an ordinance or ordinances, passed by the said council, may direct such, or so many, of any roads, streets, lanes and alleys, to be surveyed, laid out and opened, as the said council for the time being, may deem necessary to accommodate the desire for improvement and building thereon, by the inhabitants of the borough or by other persons; and after the said roads, streets, lanes and alleys shall be thus ordered to be surveyed, laid out and opened, the court of quarter sessions of the county of Lancaster, shall, upon the application, by petition, pre-

sented in open court, by any person authorized by the borough council, or by the owner or owners, of the lands occupied and taken, for the said roads, streets, lanes and alleys ordered to be opened as aforesaid, appoint six discreet and disinterested citizens, residents of the said borough, who being first duly sworn or affirmed according to law, shall inquire what damages the owner or owners, of the said lands, houses, or other buildings, shall, or may, sustain, by reason of the same being injured, taken, used and occupied for the purposes aforesaid: *Provided*, That in assessing said damages, no compensation shall be made, or allowed by the said citizens, to any person or persons, for houses, or other buildings, erected, or built, by any person, or persons, on any of the roads, streets, lanes, and alleys of the said borough, from and after the said roads, streets, lanes and alleys shall have been designated and laid out by the said borough council: *Provided also*, That it shall also be the duty of the said citizens in assessing such damages, to take into consideration the advantages which have accrued, or may thereafter accrue, to the owner, or owners of such lands, houses, or other buildings, erected thereon, before the designation thereof, by the said borough council, as aforesaid, by reason of the opening of the said roads, streets, lanes and alleys, and of the roads, streets, lanes and alleys adjoining thereto, or connected therewith; and if any five of the said citizens, being first duly sworn, or affirmed, to view the said premises, reasonable notice of such view having been first given to the commissioners of said county, or to any one of them, they, or any four of the said citizens, may make report of these proceedings thereon, to the said court; that upon the return of the valuation and assessments of damages as aforesaid, for lands, houses, or other buildings, injured, or so as aforesaid opened, taken, used and occupied, for any of the public roads, streets, lanes and alleys, within

the said borough, and the same having been approved of by the said court, the amount of damages, so awarded and approved by the said court, shall be paid within six months from and after the same shall have been so approved by the said court, by the county aforesaid.

SECTION 26. That the borough council shall have the power to prescribe rules and regulations, with respect to the landing of arks, boats, rafts, and other craft, at the shore, wharves and landing on the river Susquehanna, opposite the borough of Columbia, and removing nuisances therein and therefrom, and to inflict penalties for the breaches of such rules and regulations, not less than ten dollars, nor more than twenty-five dollars, for any one offense, which may be recovered before any justice of the peace, and to cause seizure to be made of so much of the contents of any ark, boat, raft, or craft, as shall be sufficient to satisfy the same, together with the legal costs, in case no owner shall be known.

SECTION 27. That all taxes, assessed by the borough council, shall be collected, by their collector, or agent, in same manner as is, or may be prescribed by the laws of this commonwealth, for collecting state and county taxes.

SECTION 28. That all taxes, rates and levies, which may hereafter be lawfully imposed, or assessed, by the borough council, on real estate, situate in said borough, shall be and they are hereby declared to be a lien on the said real estate, on which they may hereafter be imposed or assessed; and the said lien shall have priority to, and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility, which the said real estate may become charged with, or liable to; said liens may be entered of record, in the court of common pleas of Lancaster county: *Provided*, Said taxes shall not be paid three months after demand made for the same, by the collector, or agent, of the

borough, and to be recovered, as other debts are recoverable, in said court.

SECTION 29. The said borough shall have, use and enjoy the same powers, and authorities, and liberties, with regard to the licensing and regulation of wharves, or buildings in the nature of wharves, erected or extended, or to be erected or extended, into the water of the river Susquehanna, from, or opposite, any part of the said borough, that are, by law, vested in the board of wardens of the port of Philadelphia, with regard to such erections or extensions into the river Delaware and Schuylkill, with power to recover, before any of the magistrates, or courts, of Lancaster county, similar penalties to those provided in the act, entitled, "an Act to establish a board of wardens for the port of Philadelphia, and for the regulation of pilots and pilotages, and for other purposes therein mentioned," passed the twenty-ninth day of March, one thousand eight hundred and three, and the several supplements thereto; and the borough council, aforesaid, is, and shall be hereby invested, with all, and singular, the powers and authorities, jurisdictions, rights and immunities in and to, and over, the ends of each and every of the public streets and alleys of said borough, which extended to, or into, the river Susquehanna, as fully, to all intents and purposes, and to the like uses, as by the sixth section of an act, entitled, "an Act for the better regulation of the city of Philadelphia, and districts adjoining, and preserving the navigation of the river Schuylkill, passed the twenty-fifth day of March, one thousand eight hundred and five, is or are, granted to the corporation of the city of Philadelphia, respecting the ends of the streets and alleys which extended to, or into, the river Schuylkill.

SECTION 30. Where any structure, building, or erection, in the borough, aforesaid, shall, in the opinion of the borough council, become, or be, in-

jurious to the health, or dangerous to the property or lives of the citizens, it shall and may be lawful for the said council to declare the same a nuisance, and to require it to be removed; and if the owner, or occupier, of the ground, upon which such nuisance shall exist, shall neglect or refuse to remove the same, within six days after notice shall have been served upon him, or her, or in case no owner or occupier can be found after such notice shall have been affixed to some conspicuous part of the premises, the supervisor, or agent, of the said borough, shall proceed to remove or abate same; and the expenses of such removal, with all costs, shall be a lien upon the ground; and the proceedings to recover the same, shall be, in all respects, as is provided by law, in the case of mechanics' claims.

SECTION 31. In all cases of violation of any ordinance of said borough, relating to the licensing of shows, plays, concerts, or any exhibitions, it is directed that any person so offending, shall pay a fine not exceeding the sum of thirty dollars; and the chief burgess of said borough is hereby empowered to issue his warrant of arrest, directed to the constable of said borough, commanding him to cause any person accused of such offence, to appear before said burgess forthwith; and if it shall appear, upon a fair hearing, that such person so charged, is guilty of such offence, the said burgess shall require such offender to pay such fine as the said burgess, in his discretion, may judge right, not exceeding, in amount, the sum of thirty dollars, as aforesaid, with costs; and if any person, so fined, shall refuse to pay such fine and costs, or shall fail to give sufficient security for the payment of the same, the said burgess is hereby empowered to commit such person, so offending, to the borough lock-up, for such time as, in his discretion, he may fix, not exceeding forty-eight hours.

SECTION 32. That where judgment is obtained, before a justice of the peace of said borough, for

fines and penalties, against any person, for breach, or violation, of any ordinance, rule, or regulation, of the borough, execution may be issued thereon, and levy and sale made, without regard to any claim to exemption, under the act of April ninth, one thousand eight hundred and forty-nine, entitled "An act to exempt property, to the value of three hundred dollars, from levy and sale, on execution and distress for rent."

SECTION 33. That an act, entitled "An act relating to road laws, in Chester and Lancaster counties," approved April twenty-eighth, one thousand eight hundred and fifty-seven, is hereby repealed, so far as the same relates to the borough of Columbia, excepting so much as relates to any action, or proceedings, now pending in any of the courts of said county, respecting the laying out, or opening, of any roads, or streets, in said borough.

JAMES R. KELLEY,

Speaker of the House of Representatives.

DAVID FLEMING,

Speaker of the Senate.

APPROVED—The sixteenth day of April, Anno Domini, one thousand eight hundred and sixty-six.

A. G. CURTIN.

A SUPPLEMENT

To an act, entitled "An Act to incorporate the borough of Columbia," approved April sixteenth, one thousand eight hundred and sixty-six.

WHEREAS, An accurate survey of the boundary lines of the borough of Columbia has been made, and the northern boundary line thereof straightened; therefore,

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of*

Pennsylvania in General Assembly met, and it is hereby enacted by authority of the same, That the said borough be and is hereby bounded and limited as follows, to wit: Beginning at a point on the edge of the river wall of the towing-path of the Pennsylvania canal, three hundred and eighty-four (384) feet from the southern part of point rock tunnel, on the Pennsylvania railroad; thence extending south eighty-four and one-half degrees east, (S. 84½ degrees E.,) five thousand three hundred and thirteen (5,313) feet to corner stone at gate post between the barns of J. Houston Miffin; thence deflecting forty-one and seven-tenth degrees, (41 7-10 degrees E.,) to right south forty-three degrees east (S. 43 degrees E.,) five thousand two hundred and eighty-nine (5,289) feet, to a point on root of locust tree in Robert Crane's field; thence deflecting one hundred and sixteen and eight-hundredths degrees (116 8-100 degrees,) to right south seventy-three degrees west, (S. 73 degrees W.,) four thousand one hundred and eighty-four (4,184) feet, to a point in wharf of the Barber estate, on the Susquehanna river; thence up the said river, by the several courses thereof, to the place of beginning.

SECTION 2. That the word "twenty-six," in paragraph second, of section tenth of the act to which this is a supplement, be changed to "twenty-fifth;" and that the word "Monday," in the second line of section twenty-first, of the act to which this is a supplement, be changed to "Friday."

SECTION 3. That the terms of the school directors, elected on the first Monday in January, annually, shall commence on the first Monday of June, in each and every year; and that the term of William G. Case, J. G. Hess and Christian Bredeman shall be and hereby is extended to the first Monday in June, one thousand eight hundred and sixty-eight, and that of John Cromlish, J. W. Fisher and Joseph Miffin, to the first Monday in

June, one thousand eight hundred and sixty-nine, and that of Samuel Grove, S. W. Miffin and J. W. Steacy, to the first Monday in June, one thousand eight hundred and seventy.

SECTION 4. That the borough council of said borough shall have power to borrow money, not exceeding, in amount, one-twentieth of the assessed value of the real and personal estate of the borough, on the valuation assessed for county purposes, as now is, or may be, provided by law, for the grading of streets, building of market houses, purchase of fire apparatus, and for other improvements, and to issue bonds, or certificates of loan, for the payment of the same, in such amounts, and payable at such time, or times, and at such rate of interest, not exceeding seven per centum per annum; and to sell the same at such discount as the said council may determine, with, or without coupons attached; the said bonds, or certificates of loan, shall be and hereby are wholly free and exempt from taxation for any purpose: *Provided,* That no bond, or certificate of loan shall be issued for a less amount than one hundred dollars.

SECTION 5. That said borough council shall have power, from time to time, to fix and determine the line to which any wharf, or wharves may be extended into the river Susquehanna, and to establish rules for the regulation and enjoyment of said wharves.

SECTION 6. That nothing contained in the act to which this is a supplement shall be construed as in any way affecting, or repealing an act, entitled "An Act regulating auctions in the city of Lancaster, and other towns of this commonwealth," passed on the seventh day of April, one thousand eight hundred and thirty-two, nor the supplement thereto, approved the sixth day of April, one thousand eight hundred and thirty-three; but that the said acts of one thousand eight hundred and thirty-two and one thousand eight

hundred and thirty-three, as aforesaid, relating to auctions as aforesaid are, were, and shall be, and remain in full force and virtue, so far as concerns the said borough, the same as if the act, to which this is a supplement, had never been passed.

SECTION 7. That all acts, or parts of acts, inconsistent herewith, or supplied by this act, are hereby repealed.

JOHN P. GLASS,
Speaker of the House of Representatives.
LOUIS W. HALL,
Speaker of the Senate.

APPROVED—The fifth day of April, Anno Domini, one thousand eight hundred and sixty-seven.
JNO. W. GEARY.

A SUPPLEMENT

To an act to incorporate the borough of Columbia.
SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That so much of the twenty-fifth section of the act, entitled, "An Act to incorporate the borough of Columbia," passed the sixteenth day of April, Anno Domini, one thousand eight hundred and sixty-six, that refers to the payment of road damages by the county aforesaid, be amended by striking out the words, "by the county," and that all damages assessed, agreeably to the provisions of said section twenty-fifth, shall be paid as follows, viz: Two-fifths thereof by the said county of Lancaster, and the remaining three-fifths by the said borough of Columbia.*

JOHN P. GLASS,
Speaker of the House of Representatives.
LOUIS W. HALL,
Speaker of the Senate.

APPROVED—The eighth day of April, Anno Domini, one thousand eight hundred and sixty-seven.
JNO. W. GEARY.

AN ACT

Authorizing the borough of Columbia to borrow money to build a town hall, and hold an election to get the sense of the people as to the erection of said hall.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That the borough council of said borough shall have power to borrow a sum of money, not exceeding forty thousand dollars, for the purpose of building a town hall, and to issue bonds or certificates of loan for the payment of the same, in such amounts and payable at such time or times, and such rate of interest, not exceeding seven per centum per annum, and to sell the same at such discount as the said council may determine, with or without coupons attached; and the said bonds or certificates of loan shall be exempt from taxation for any purpose: *Provided, That no bond or certificate of loan shall be issued for a less sum than one hundred dollars: And provided further, That said borough council shall not borrow any money under this act, nor erect said town hall, unless the erection thereof be approved by two-thirds of the votes polled at an election, of which public notice by hand-bills shall be given for ten days, to be held by the said borough council, at the present town hall of said borough on the ninth day of April, one thousand eight hundred and seventy, between the hours of one and seven in the afternoon, at which election every person qualified to vote for members of the town council of said borough shall be allowed to vote; and the tickets shall be labelled on the outside, "town hall," and inside contain either the words, "for town hall," or "against town hall;" and the certificate of a majority of the said borough council, under the seal of the borough of Columbia, as to the result of said election, shall be conclusive,**

and if in favor of the town hall, such certificate shall be recorded in the recorder's office of Lancaster county, and the record thereof shall be evidence.

SECTION 2. That all elections for state, county and borough officers and school directors and other officers hereafter to be held in the borough of Columbia, shall be held at the following places: For the first ward, at the public house of Joseph H. Black, corner of Front and Walnut streets; for the second ward, at Wagner's tavern, south-west corner of Locust and Third streets; and for the third ward, at the public house of Valentine Mack, south-east corner of Fourth and Union streets: *Provided*, That this section shall not apply to the election to be held under the first section of this act.

BUTLER B. STRANG,
Speaker of the House of Representatives.

CHARLES H. STINSON,
Speaker of the Senate.

APPROVED—The fifth day of April, Anno Domini, one thousand eight hundred and seventy.
JNO. W. GEARY.

A SUPPLEMENT

To an act, entitled "An Act to incorporate the borough of Columbia," approved the sixteenth day of April, Anno Domini, one thousand eight hundred and sixty-six.

SECTION 1. *Be it enacted by the Senate, &c.* That the limits of the borough of Columbia be extended as follows, to wit: Beginning at a point in the northern boundary line, as now established, on the north side of Furnace road, north-east of Third street, and eighteen hundred and forty-five feet from the point at which said line strikes the Susquehanna river, and extending thence north eighty-eight and three-fourth degrees east, for a distance of five thousand and forty feet, to a stone;

thence south thirty-three and one-fourth degrees east, for a distance of four thousand three hundred and ninety-seven feet, to a point at the north-west corner of M. M. Strickler's lane, at its intersection with the Lancaster and Columbia turnpike; thence south eleven and three-fourth degrees west, for a distance of two thousand seven hundred and eleven feet, to a sycamore tree on Strickler's run; thence south seventy-three and one-eighth degrees west, two thousand four hundred and twenty-five feet, to a stone on the Susquehanna river; thence north forty-three degrees west, for a distance of fifteen hundred and eighty-four feet to a stone, and thence north fifty-eight degrees west, for a distance of seven hundred and nine feet, to a point on the Susquehanna river, in the southern boundary line as heretofore established.

WILLIAM ELLIOT,

Speaker of the House of Representatives.

JAMES S. RUTAN,

Speaker of the Senate.

APPROVED—The twenty-seventh day of March, Anno Domini, one thousand eight hundred and seventy-two.

JNO. W. GEARY.

AN ACT

Providing for the election of constables and assessors in the several wards of the borough of Columbia, in the county of Lancaster.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same*, That at the next ensuing borough election after the passage of this act, the duly qualified borough electors of each ward of the borough of Columbia shall elect one person to serve as constable, and one person to serve as assessor, for the period of one year, and annually thereafter continue so to elect a constable and assessor for each ward.

SECTION 2. That the constables and assessors thus elected, shall have all the rights and powers, perform all the duties now required of, and be entitled to like fees as those now allowed to other constables and assessors in the county of Lancaster.

SECTION 3. That so much of the act approved the sixteenth of April, one thousand eight hundred and sixty-six, incorporating the borough of Columbia, as may be in conflict with the provisions of this act is hereby repealed.

WILLIAM ELLIOT,
Speaker of the House of Representatives.

JAMES S. RUTAN,
Speaker of the Senate.

APPROVED—The fourth day of April, Anno Domini, one thousand eight hundred and seventy two.

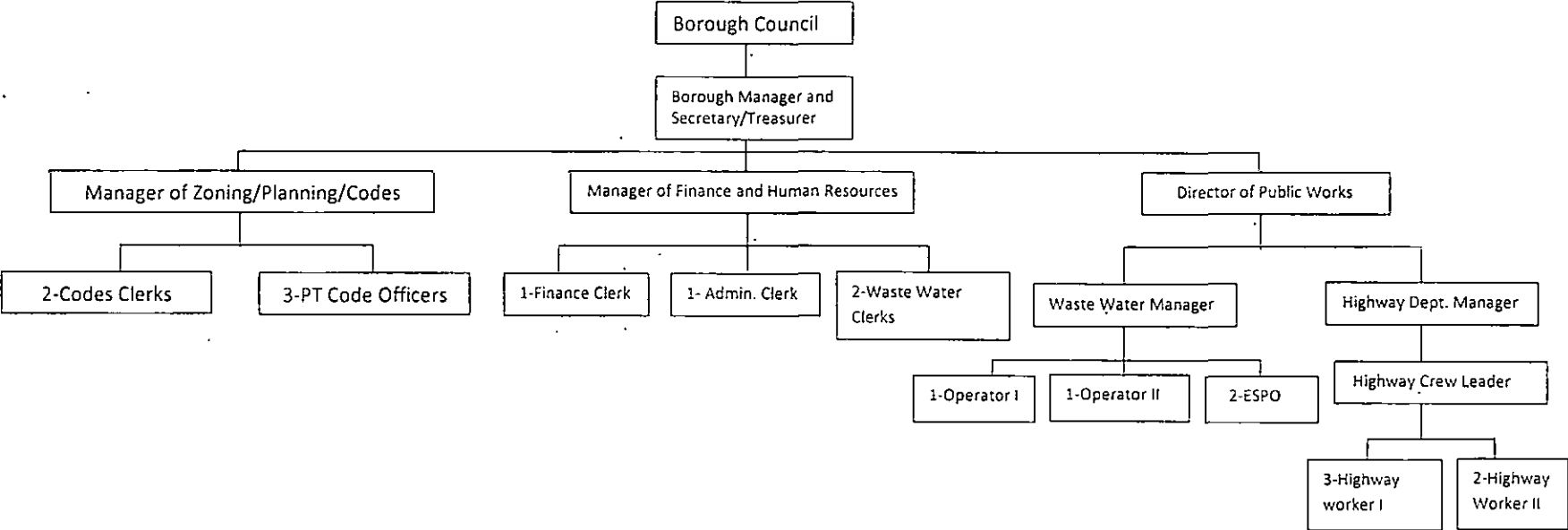
JNO. W. GEARY.



INDEX.

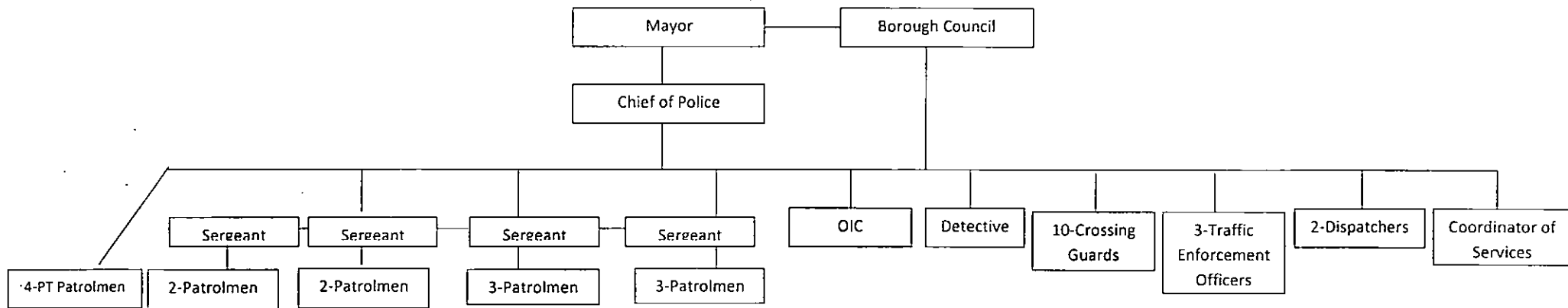
Act of Incorporation.....	184-220
Alley C, opening of.....	71
" C, grade of.....	101
" C, vacating part of.....	130
" D, vacating of part of.....	31
" E, fixing gradients of.....	66
" E, vacating of part of.....	31
" F, grade of.....	33
" F, made Spruce street.....	120
" F, opening and grading of.....	70, 71
" Furnace, grade of.....	152
" G, gradients of.....	62, 157, 158
" G, opening of.....	32, 60, 70
" Hop, made public.....	148
" Hop, grade of.....	163
" H, opening and grading of.....	70, 159, 162
" I, gradients of.....	157
" Malt, gradients of.....	155
" K, opening to the width of forty feet.....	65, 72
" T, gradients of.....	150
" T, opening of.....	110
" U, vacating of part of.....	31, 70
" V, extension of.....	80
" W, grades of fixed.....	154, 159
" W, moved south.....	149
" X, grades of fixed.....	154
" Y, opening of.....	110
" Y, grades of.....	160
" private, [Nunemacher], vacating of.....	70
Alleys and gutters, paving of.....	32
Alleys, private, how paved.....	151
Air ricks, use of prohibited.....	61
Appropriations for Fire Companies.....	45
Assemblages of boys and other persons in public places.....	50, 59

BOROUGH OF COLUMBIA ORGANIZATIONAL CHART 2013



RECEIVED
OCT 11 2013
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

COLUMBIA BOROUGH POLICE DEPARTMENT ORGANIZATION CHART 2013



APPENDIX H

RECEIVED

OCT 11 2013

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Run date: 09/23/2013 @ 15:33
Bus date: 09/19/2013

Columbia Live
Balance Sheet

Select.: A01.XXX.XXX
GLBALSH.L44 Page 1

01

Period ending 12/31/2012

Description	Balance
01.100.080 Cash in Office	225.00
01.100.103 Money Market-Invest	301,587.82
01.100.104 Cash In Bank - Reg	114,991.55
01.100.105 Money Market-Susquehanna	3,077,750.15
01.100.106 PLG11 Credit Card Account	1,657.51
01.100.107 Payroll Account	5,126.56
01.100.110 Cash Police Special Acct	3,392.19
Total Asset	<u>3,504,730.78</u>
01.210.220 Other Payroll Withheld	19.71
01.230.008 Due to Wastewater Fund	619,740.07
01.230.009 Due To Municipal Athy	(435,583.99)
01.230.018 Due to Capital Fund	17,587.55
01.250.010 Deposits/Spring Cleanup	4,035.20
01.250.011 Escrow -Pension OT Agreement	801.38
01.250.200 Fire Companies - Escrow-Radios	231,792.20
01.250.300 Deposits/Subdiv/Land Dev	11,400.01
01.250.800 Demolition Escrow	5,500.00
01.250.900 Police Youth Education Fund	1,562.01
Total Liability	<u>456,854.14</u>
01.279.940 Fund Balance Designated	3,392.19
01.279.999 Fund Balance Unreserved	2,268,192.73
	776,291.72
Total Net Assets	<u>3,047,876.64</u>
Total	<u>3,504,730.78</u>

01
 X

GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2012			
				Encumbered	Amount Remaining	% Used	
01.301.001 Transfer from Fund Balan	175,074.00	3,600.00	.00	.00	3,600.00	.00	
01.301.100 Property Taxes-Current Y	2,527,344.00	2,527,344.00	2,644,361.46	.00	(117,017.46)	104.63	
01.301.200 Property Taxes-Prior Yea	20,600.00	20,600.00	48,475.46	.00	(27,875.46)	235.32	
01.301.300 Property Taxes-Delinquen	170,000.00	170,000.00	182,963.25	.00	(12,963.25)	107.63	
01.301 Property Taxes	2,893,018.00	2,721,544.00	2,875,800.17	.00	(154,256.17)	105.67	
01.310.100 1% Deed Transfer Tax	150,000.00	150,000.00	124,059.49	.00	25,940.51	82.71	
01.310.210 .5% Earned Income Tax	632,895.00	750,624.00	823,976.11	.00	(73,352.11)	109.77	
01.310.430 Local Services Tax(prior	120,000.00	120,000.00	137,206.41	.00	(17,206.41)	114.34	
01.310 Local Taxes	902,895.00	1,020,624.00	1,085,242.01	.00	(64,618.01)	106.33	
01.321.200 Health License	2,000.00	2,000.00	3,810.00	.00	(1,810.00)	190.50	
01.321.310 Misc License	750.00	750.00	1,462.00	.00	(712.00)	194.93	
01.321.610 Peddler's License	500.00	500.00	1,050.00	.00	(550.00)	210.00	
01.321.800 Cable TV	115,000.00	115,000.00	115,717.34	.00	(717.34)	100.62	
01.321 Subtotal	118,250.00	118,250.00	122,039.34	.00	(3,789.34)	103.20	
01.331.109 State Police & Co Fines	22,000.00	22,000.00	15,817.84	.00	6,182.16	71.90	
01.331.112 Ordinance Violations Dis	94,000.00	94,000.00	80,838.28	.00	13,161.72	86.00	
01.331.300 Parking Fines	55,000.00	55,000.00	58,679.00	.00	(3,679.00)	106.69	
01.331 Subtotal	171,000.00	171,000.00	155,335.12	.00	15,664.88	90.84	
01.341.100 Interest Income	10,000.00	10,000.00	11,055.11	.00	(1,055.11)	110.55	
01.342.220 Mkt House Rental	400.00	.00	.00	.00	.00	.00	
01.342.230 Market House Stand Renta	53,640.00	22,300.00	22,298.11	.00	1.89	99.99	
01.342 Rents & Royalties	54,040.00	22,300.00	22,298.11	.00	1.89	99.99	
01.351.001 Act 205 Pension	162,336.00	162,336.00	203,838.25	.00	(41,502.25)	125.57	
01.351.002 Market Grants	2,000.00	.00	.00	.00	.00	.00	
01.351 Operating Grants	164,336.00	162,336.00	203,838.25	.00	(41,502.25)	125.57	
01.354.030 FEMA GRANT	.00	43,167.00	43,166.67	.00	.33	100.00	
01.354.040 Recycling Grant	11,000.00	11,000.00	11,786.00	.00	(786.00)	107.15	
01.354 Subtotal	11,000.00	54,167.00	54,952.67	.00	(785.67)	101.45	
01.355.010 Refund of Public Utility	5,500.00	5,500.00	5,398.14	.00	101.86	98.15	
01.355.080 Liquor License	4,800.00	4,800.00	4,450.00	.00	350.00	92.71	
01.355.990 Firemen's Relief	55,000.00	55,000.00	50,005.82	.00	4,994.18	90.92	
01.355 State Shared Rev & Entitlmt	65,300.00	65,300.00	59,853.96	.00	5,446.04	91.66	
01.357.020 Lancaster Co. Task Force	47,600.00	47,600.00	48,382.88	.00	(782.88)	101.64	
01.357.030 Police Grants & Reimbur	1,500.00	1,500.00	1,500.00	.00	.00	100.00	
01.357.031 Police Grant	.00	.00	4,853.98	.00	(4,853.98)	.00	
01.357 Subtotal	49,100.00	49,100.00	54,736.86	.00	(5,636.86)	111.48	
01.361.100 Code Dept Misc Services	500.00	500.00	245.00	.00	255.00	49.00	
01.361.310 Sub Division Land Dev Fe	1,000.00	1,000.00	2,000.00	.00	(1,000.00)	200.00	
01.361.330 Building Zoning Permits	20,000.00	20,000.00	24,786.71	.00	(4,786.71)	123.93	
01.361.340 Zoning Hearings	3,000.00	3,000.00	4,518.75	.00	(1,518.75)	150.63	
01.361.510 Sale of Material	5,500.00	5,500.00	3,165.05	.00	2,334.95	57.55	
01.361.620 County Tax Collection Fe	.00	.00	2,314.50	.00	(2,314.50)	.00	
01.361 Subtotal	30,000.00	30,000.00	37,030.01	.00	(7,030.01)	123.43	
01.362.110 Sale of Accident Reports	2,200.00	2,200.00	2,100.00	.00	100.00	95.45	

01
 X

GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2012		
				Encumbered	Amount Remaining	% Used
01.362.140 Crossing Gd/Police-School	14,553.00	14,553.00	14,245.52	.00	307.48	97.89
01.362.400 Rental Registration	29,250.00	29,250.00	42,000.00	.00	(12,750.00)	143.59
01.362.450 Certificate of Occupancy	2,100.00	2,100.00	1,350.00	.00	750.00	64.29
01.362.460 Drug Task Reimbursement	1,000.00	1,000.00	6,485.22	.00	(5,485.22)	648.52
01.362 Public Safety	49,103.00	49,103.00	66,180.74	.00	(17,077.74)	134.78
01.363.100 Street Openings	8,000.00	8,000.00	8,272.60	.00	(272.60)	103.41
01.363.210 Meter Receipts	41,000.00	41,000.00	45,384.32	.00	(4,384.32)	110.69
01.363.220 Contractor Parking Permi	800.00	800.00	830.00	.00	(30.00)	103.75
01.363.400 Recycling Income	25,000.00	25,000.00	16,316.80	.00	8,683.20	65.27
01.363.600 Code Lien Recovery	4,000.00	4,000.00	4,638.27	.00	(638.27)	115.96
01.363.700 Bid filing fees	500.00	500.00	270.00	.00	230.00	54.00
01.363 Highway & Streets	79,300.00	79,300.00	75,711.99	.00	3,588.01	95.48
01.380.001 Misc Revenues	5,000.00	5,000.00	7,751.74	.00	(2,751.74)	155.03
01.380.003 Market Misc	1,000.00	.00	.00	.00	.00	.00
01.380 Subtotal	6,000.00	5,000.00	7,751.74	.00	(2,751.74)	155.03
01.387.001 Contribution-Private Sou	1,050.00	1,050.00	3,989.22	.00	(2,939.22)	379.93
01.387.002 Contribution in Lieu of	12,800.00	12,800.00	17,200.00	.00	(4,400.00)	134.38
01.387.003 K-9 Campaign	2,600.00	2,600.00	3,657.72	.00	(1,057.72)	140.68
01.387.005 health Insurance co-pay	9,496.00	9,496.00	23,885.37	.00	(14,389.37)	251.53
01.387.006 Mkt Contributions-Privat	2,000.00	.00	.00	.00	.00	.00
01.387 Subtotal	27,946.00	25,946.00	48,732.31	.00	(22,786.31)	187.82
01.391.005 Bike Patrol Unit	.00	344.00	344.00	.00	.00	100.00
01.392.080 Wastewater Administratio	268,657.00	268,657.00	268,657.00	.00	.00	100.00
01.395.001 Refunds of Prior Year Ex	4,000.00	4,000.00	4,338.71	.00	(338.71)	108.47
Total Revenue	4,903,945.00	4,856,971.00	5,153,898.10	.00	(296,927.10)	106.11
01.400.112 Compensation to Council	8,400.00	8,400.00	8,300.00	.00	100.00	98.81
01.400.113 Compensation to Mayor	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.400.300 Conference & Training	2,000.00	2,000.00	654.96	.00	1,345.04	32.75
01.400 Legislative Body	11,600.00	11,600.00	10,154.96	.00	1,445.04	87.54
01.401.121 Borough Manager Salary	73,905.00	76,399.00	76,399.13	.00	(.13)	100.00
01.401.337 Travel & Entertainment	500.00	500.00	90.56	.00	409.44	18.11
01.401 Administration	74,405.00	76,899.00	76,489.69	.00	409.31	99.47
01.402.120 Finance Manager Salary	44,160.00	45,650.00	45,650.05	.00	(.05)	100.00
01.402.140 Clerical Salary	143,504.00	143,504.00	143,080.24	.00	423.76	99.70
01.402.141 Clerical Salary Overtime	1,000.00	2,000.00	1,724.87	.00	275.13	86.24
01.402.210 Office Supplies	7,500.00	7,530.00	7,527.52	.00	2.48	99.97
01.402.300 Conference & Training	1,200.00	1,200.00	978.27	.00	221.73	81.52
01.402.302 Consulting Serv	3,000.00	3,000.00	1,875.25	.00	1,124.75	62.51
01.402.310 Borough Code Maintenance	2,000.00	2,000.00	.00	.00	2,000.00	.00
01.402.311 Acctg. & Auditing Servic	16,100.00	16,100.00	15,600.00	.00	500.00	96.89
01.402.316 Pension Services	6,000.00	6,000.00	1,005.00	.00	4,995.00	16.75
01.402.317 Contracting Services	6,000.00	6,000.00	4,378.35	.00	1,621.65	72.97
01.402.325 Postage (All Depts)	11,000.00	11,000.00	8,629.04	.00	2,370.96	78.45

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GL Account #	Org Budget	Revised Budget	Actual	Encumbered	Fiscal year thru period ending 12/31/2012	
					Amount Remaining	% Used
01.402.340 Printing & Advertising	11,000.00	11,610.00	11,606.81	.00	3.19	99.97
01.402.360 Bank Service Charges	2,000.00	2,410.00	2,407.35	.00	2.65	99.89
01.402.374 Maint - Office Equip.	6,500.00	6,500.00	4,438.19	.00	2,061.81	68.28
01.402.420 Dues & Publications	6,000.00	6,000.00	5,116.19	.00	883.81	85.27
01.402.750 Office Equip	2,000.00	2,000.00	657.04	.00	1,342.96	32.85
01.402.999 Misc	5,984.00	1,300.00	536.28	.00	763.72	41.25
01.402 Financial Administration	274,948.00	273,804.00	255,210.45	.00	18,593.55	93.21
01.403.114 Tax Collector Commission	5,000.00	5,000.00	661.50	.00	4,338.50	13.23
01.403.115 LCTCB Fees	20,000.00	20,000.00	19,397.90	.00	602.10	96.99
01.403.430 Tax Refunds-Current Yr	.00	12,000.00	11,852.23	.00	147.77	98.77
01.403 Law/Tax Collection	25,000.00	37,000.00	31,911.63	.00	5,088.37	86.25
01.404.314 Solicitors Fees	40,000.00	40,000.00	32,011.01	.00	7,988.99	80.03
01.404.315 Labor Counsel	25,000.00	25,000.00	21,847.50	.00	3,152.50	87.39
01.404.316 Arbitration Services	1,000.00	1,000.00	225.00	.00	775.00	22.50
01.404.317 LST Due SD	12,900.00	12,900.00	12,863.14	.00	36.86	99.71
01.404 Legal	78,900.00	78,900.00	66,946.65	.00	11,953.35	84.85
01.409.120 Custodian Salary	42,006.00	42,006.00	30,008.67	.00	11,997.33	71.44
01.409.226 Cleaning Supplies	2,500.00	3,000.00	2,409.47	.00	590.53	80.32
01.409.321 Phone	6,000.00	6,000.00	3,545.74	.00	2,454.26	59.10
01.409.352 General Liability Ins	40,000.00	56,000.00	54,446.47	.00	1,553.53	97.23
01.409.361 Electric	16,000.00	16,000.00	14,242.43	.00	1,757.57	89.02
01.409.362 Gas	7,000.00	7,000.00	3,170.36	.00	3,829.64	45.29
01.409.365 Trash Removal	12,000.00	12,000.00	10,561.28	.00	1,438.72	88.01
01.409.366 Water Service	1,000.00	1,000.00	873.60	.00	126.40	87.36
01.409.370 Repairs & Maint	14,000.00	11,975.00	5,174.23	.00	6,800.77	43.21
01.409.374 Maint of Equip	5,000.00	5,000.00	1,675.00	.00	3,325.00	33.50
01.409.381 Land Rental	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.409.384 Rental	750.00	866.00	865.86	.00	.14	99.98
01.409.430 Property Taxes	2,500.00	2,550.00	2,532.49	.00	17.51	99.31
01.409.999 Misc	1,000.00	900.00	580.33	.00	319.67	64.48
01.409 Govt Buildings & Grounds	150,956.00	165,497.00	131,285.93	.00	34,211.07	79.33
01.410.120 Chief of Police Salary	80,438.00	80,930.00	80,928.41	.00	1.59	100.00
01.410.130 Sergeants Salary	302,291.00	302,291.00	258,610.64	.00	43,680.36	85.55
01.410.131 Patrolmens Salaries	761,293.00	780,832.00	780,831.54	.00	.46	100.00
01.410.132 Extra Patrolmen	4,000.00	4,000.00	1,695.00	.00	2,305.00	42.38
01.410.133 School Crossing & Meter	98,643.00	98,643.00	61,189.71	.00	37,453.29	62.03
01.410.134 Acting Officer Salary	9,000.00	9,415.00	9,414.95	.00	.05	100.00
01.410.135 K-9 Services	4,000.00	4,000.00	3,773.35	.00	226.65	94.33
01.410.140 Coordinator Services	38,145.00	38,171.00	38,170.88	.00	.12	100.00
01.410.141 Dispatch Center Personne	68,419.00	69,285.00	69,285.33	.00	(.33)	100.00
01.410.142 Dispatch Center Overtime	8,000.00	8,000.00	5,077.45	.00	2,922.55	63.47
01.410.174 Police & Traffic Safety	4,000.00	4,600.00	4,599.33	.00	.67	99.99
01.410.182 Longevity	11,776.00	11,776.00	11,775.50	.00	.50	100.00
01.410.183 Overtime	120,000.00	162,714.00	162,713.35	.00	.65	100.00
01.410.192 Police FICA	18,920.00	18,920.00	19,018.57	.00	(98.57)	100.52
01.410.194 Police Unemploy Comp	8,896.00	9,300.00	9,001.66	.00	298.34	96.79
01.410.195 Police Workmans Comp	83,830.00	83,830.00	68,970.92	.00	14,859.08	82.27
01.410.196 Police Health Insur incl	308,474.00	293,174.00	286,823.08	.00	6,350.92	97.83
01.410.197 Police Pension	250,717.00	250,717.00	250,717.00	.00	.00	100.00
01.410.200 Police Equip & Supplies	15,000.00	18,000.00	15,748.09	.00	2,251.91	87.49
01.410.228 Animal Control	9,628.00	10,850.00	10,083.65	.00	766.35	92.94

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Fiscal year thru period ending 12/31/2012

GL Account #	Org Budget	Revised Budget	Actual	Encumbered	Amount Remaining	% Used
01.410.231 Gas & Oil for Police Car	27,000.00	30,000.00	29,421.72	.00	578.28	98.07
01.410.238 Uniforms	10,000.00	10,000.00	2,186.72	.00	7,813.28	21.87
01.410.300 General-From Designated	.00	3,600.00	3,599.80	.00	.20	99.99
01.410.316 Civil Service Commission	700.00	710.00	706.90	.00	3.10	99.56
01.410.317 Employee Testing	1,000.00	1,100.00	1,024.00	.00	76.00	93.09
01.410.321 Phone	9,000.00	10,300.00	10,253.55	.00	46.45	99.55
01.410.327 Maint & Repair of Radios	1,500.00	1,500.00	305.24	.00	1,194.76	20.35
01.410.351 Police Property/Liabilit	40,000.00	43,000.00	42,424.24	.00	575.76	98.66
01.410.361 Electric	8,500.00	8,500.00	8,314.77	.00	185.23	97.82
01.410.375 Maint & Rep Parking Mete	2,000.00	2,100.00	2,100.00	.00	.00	100.00
01.410.376 Maint & Repair of Vehicl	10,000.00	8,000.00	5,913.05	.00	2,086.95	73.91
01.410.377 Maint & Repair of Equipm	10,000.00	9,000.00	8,041.52	.00	958.48	89.35
01.410.384 Rental of Machinery & Eq	3,000.00	3,000.00	2,733.46	.00	266.54	91.12
01.410.530 Drug Task Force	10,311.00	10,400.00	10,400.00	.00	.00	100.00
01.410.610 Maint & Repair of Buildi	3,000.00	3,000.00	2,146.08	.00	853.92	71.54
01.410.750 Minor Equipment Purchase	2,000.00	2,000.00	1,844.89	.00	155.11	92.24
01.410.999 Misc	2,000.00	1,275.00	637.00	.00	638.00	49.96
01.410 Public Safety	2,345,481.00	2,406,933.00	2,280,481.35	.00	126,451.65	94.75
01.411.120 Fire Chief and Inspector	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.411.220 Operating Supplies	500.00	500.00	.00	.00	500.00	.00
01.411.231 Gas & oil For Vehicle	500.00	500.00	138.80	.00	361.20	27.76
01.411.352 Ins Fire Co Vehicles	8,000.00	8,000.00	5,909.00	.00	2,091.00	73.86
01.411.363 Fire Hydrant Water Servi	35,000.00	37,000.00	36,472.80	.00	527.20	98.58
01.411.376 Maintenance of Equipment	500.00	500.00	244.39	.00	255.61	48.88
01.411.500 Fire Co Contributions	57,000.00	57,000.00	57,000.00	.00	.00	100.00
01.411.540 Fireman's Relief Fund	55,000.00	53,000.00	50,005.82	.00	2,994.18	94.35
01.411 Fire	157,700.00	157,700.00	150,970.81	.00	6,729.19	95.73
01.413.122 Code Enforcement Personn	53,243.00	55,040.00	55,027.78	.00	12.22	99.98
01.413.140 Clerical Salary	70,355.00	70,355.00	70,301.69	.00	53.31	99.92
01.413.141 Clerical Overtime	1,000.00	1,100.00	1,090.74	.00	9.26	99.16
01.413.220 Operating Supplies	2,300.00	2,300.00	791.79	.00	1,508.21	34.43
01.413.231 Gas & Oil for Vehicle	1,500.00	1,500.00	1,296.43	.00	203.57	86.43
01.413.300 Conference & Training	700.00	700.00	45.00	.00	655.00	6.43
01.413.317 Contracted Services	3,000.00	3,000.00	640.45	.00	2,359.55	21.35
01.413.321 Phone/Air Card Svc	4,100.00	4,100.00	3,396.93	.00	703.07	82.85
01.413.330 Historic District Admin	1,500.00	2,500.00	2,079.68	.00	420.32	83.19
01.413.340 Printing	700.00	700.00	.00	.00	700.00	.00
01.413.350 Board of Health	500.00	500.00	.00	.00	500.00	.00
01.413.376 Maintenance of Vehicles	1,000.00	1,005.00	1,001.46	.00	3.54	99.65
01.413.420 Dues & Subscriptions	400.00	400.00	205.00	.00	195.00	51.25
01.413.421 State Building Permits	300.00	100.00	.00	.00	100.00	.00
01.413.750 Minor Equipment	500.00	750.00	726.54	.00	23.46	96.87
01.413.999 Misc	6,034.00	750.00	.00	.00	750.00	.00
01.413 Code Enforcement	147,132.00	144,800.00	136,603.49	.00	8,196.51	94.34
01.414.314 Court Stenographer - Zon	4,800.00	7,140.00	7,137.50	.00	2.50	99.96
01.414.315 Part Time Staff	66,336.00	56,572.00	42,121.20	.00	14,450.80	74.46
01.414 Subtotal	71,136.00	63,712.00	49,258.70	.00	14,453.30	77.31
01.415.340 Disaster Planning Manual	500.00	500.00	.00	.00	500.00	.00
01.415.700 Emergency Management Cen	500.00	500.00	471.65	.00	28.35	94.33
01.415.750 Equipment	500.00	500.00	.00	.00	500.00	.00
01.415 Emergency Management	1,500.00	1,500.00	471.65	.00	1,028.35	31.44

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GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2012			
				Encumbered	Remaining	% Used	Amount
01.430.120 Public Work's Director	32,500.00	33,597.00	33,596.95	.00	.05	100.00	
01.430.121 Travel/Mileage	500.00	500.00	171.44	.00	328.56	34.29	
01.430.122 Public Work's Manager	52,000.00	55,565.00	55,564.78	.00	.22	100.00	
01.430.140 Highway Personnel	226,975.00	226,975.00	226,868.00	.00	107.00	99.95	
01.430.141 Highway Personnel Summer	11,000.00	14,000.00	12,095.20	.00	1,904.80	86.39	
01.430.142 Storm Water Personnel Co	3,000.00	8,550.00	1,134.60	.00	7,415.40	13.27	
01.430.143 Storm Water Supplies	2,000.00	39,617.00	12,242.94	.00	27,374.06	30.90	
01.430.165 Employee Certification	1,600.00	1,600.00	1,075.00	.00	525.00	67.19	
01.430.166 Employee Testing	800.00	800.00	609.60	.00	190.40	76.20	
01.430.183 Employee Overtime	27,000.00	24,000.00	14,705.51	.00	9,294.49	61.27	
01.430.200 Operating Supplies	10,000.00	18,500.00	16,306.36	.00	2,193.64	88.14	
01.430.238 Uniforms	6,000.00	6,930.00	6,925.58	.00	4.42	99.94	
01.430.245 Highway Supplies	20,000.00	13,500.00	8,318.82	.00	5,181.18	61.62	
01.430.300 Conference & Training	2,000.00	2,000.00	825.00	.00	1,175.00	41.25	
01.430.313 Engineering Fees	28,000.00	25,000.00	6,169.16	.00	18,830.84	24.68	
01.430.317 Contracted Services	2,000.00	2,000.00	1,685.00	.00	315.00	84.25	
01.430.321 Phone	2,500.00	3,004.00	3,003.42	.00	.58	99.98	
01.430.361 Highway Building Electric	6,500.00	6,500.00	4,034.91	.00	2,465.09	62.08	
01.430.363 Building Heat	6,500.00	6,500.00	4,784.28	.00	1,715.72	73.60	
01.430.366 Highway Building Water S	700.00	700.00	383.26	.00	316.74	54.75	
01.430.373 Maint & Repair of Buildi	4,000.00	11,500.00	10,513.31	.00	986.69	91.42	
01.430.384 Rent of Labor & Equip	3,000.00	3,000.00	1,272.10	.00	1,727.90	42.40	
01.430.401 Recycling Marketing/Educ	2,000.00	1,000.00	447.95	.00	552.05	44.80	
01.430.402 Recycling Maintenance of	3,000.00	9,500.00	8,475.74	.00	1,024.26	89.22	
01.430.403 904 Collection Expenses	3,500.00	1,500.00	1,147.50	.00	352.50	76.50	
01.430.750 Minor Equip Purch	3,000.00	1,500.00	511.01	.00	988.99	34.07	
01.430.999 Misc	4,851.00	1,000.00	40.00	.00	960.00	4.00	
01.430 Highway Maint General Servic	464,926.00	518,838.00	432,907.42	.00	85,930.58	83.44	
01.432.200 Snow Removal/WW staff	2,500.00	2,500.00	.00	.00	2,500.00	.00	
01.433.260 Street Signs	8,000.00	8,000.00	5,045.66	.00	2,954.34	63.07	
01.433.374 Traffic Light Maintenanc	7,000.00	8,000.00	5,646.78	.00	2,353.22	70.58	
01.433 Subtotal	15,000.00	16,000.00	10,692.44	.00	5,307.56	66.83	
01.434.361 Street Lighting Electric	75,000.00	97,996.00	97,995.84	.00	.16	100.00	
01.437.231 Gas & Oil for Equip	30,000.00	34,698.00	34,697.58	.00	.42	100.00	
01.437.374 Maint & Repairs of Equip	25,000.00	18,500.00	18,118.12	.00	381.88	97.94	
01.437 Subtotal	55,000.00	53,198.00	52,815.70	.00	382.30	99.28	
01.444.200 Market House - cell phon	2,625.00	4,700.00	4,061.54	.00	638.46	86.42	
01.444.300 Market House - Advertisi	5,250.00	6,208.00	6,207.65	.00	.35	99.99	
01.444.310 Market Trust	500.00	1,600.00	1,597.00	.00	3.00	99.81	
01.444.311 Market Manager	24,772.00	9,600.00	9,586.50	.00	13.50	99.86	
01.444.312 Market Legal	1,000.00	11,945.00	11,944.29	.00	.71	99.99	
01.444.361 Electric Market House	8,025.00	8,025.00	3,707.94	.00	4,317.06	46.20	
01.444.362 Gas	8,025.00	8,025.00	3,480.36	.00	4,544.64	43.37	
01.444.366 Water Service	1,605.00	1,605.00	856.68	.00	748.32	53.38	
01.444.373 Maint & Repair	5,500.00	2,416.00	2,415.86	.00	.14	99.99	
01.444.700 Market House Transfers	.00	.00	22,298.11	.00	(22,298.11)	.00	
01.444 Markets	57,302.00	54,124.00	66,155.93	.00	(12,031.93)	122.23	
01.452.530 Tree Commission	3,000.00	3,000.00	3,000.00	.00	.00	100.00	
01.452.540 Columbia Fire Police	7,500.00	7,500.00	7,500.00	.00	.00	100.00	

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GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2012		
				Encumbered	Amount Remaining	% Used
01.452.542 Columbia Rec Assoc-Boys	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.543 Columbia Athletic Assoc.	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.544 Columbia Library	6,800.00	6,800.00	6,800.00	.00	.00	100.00
01.452.545 Veterans Council Approp.	300.00	300.00	300.00	.00	.00	100.00
01.452.546 Susquehanna Valley EMS	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.547 Community Re-Investment	20,000.00	20,000.00	10,177.94	.00	9,822.06	50.89
01.452.548 Quick Response Unit	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.549 Website	1,000.00	1,000.00	406.95	.00	593.05	40.70
01.452.550 Newsletter	2,000.00	2,000.00	1,572.00	.00	428.00	78.60
01.452 Recreation & Other Contrib	60,600.00	60,600.00	49,756.89	.00	10,843.11	82.11
01.454.371 Maintenance of Park	10,000.00	16,025.00	14,999.29	.00	1,025.71	93.60
01.472.206 interest boro loan of 22	.00	.00	2,439.14	.00	(2,439.14)	.00
01.487.100 Health Insurance	258,304.00	258,304.00	255,691.58	.00	2,612.42	98.99
01.487.101 Payments in Lieu of Insu	11,162.00	11,162.00	9,012.62	.00	2,149.38	80.74
01.487.200 Workers Compensation	34,732.00	40,227.00	40,226.68	.00	.32	100.00
01.487.300 Unemployment Compensatio	16,468.00	18,000.00	16,798.81	.00	1,201.19	93.33
01.487.400 Pension Non Uniform	80,811.00	80,811.00	59,374.40	.00	21,436.60	73.47
01.487.700 Employer Fica	82,303.00	82,303.00	76,071.04	.00	6,231.96	92.43
01.487 Employee Benefits	483,780.00	490,807.00	457,175.13	.00	33,631.87	93.15
01.489.900 Misc Expenditures	3,118.00	6,138.00	2,883.29	.00	3,254.71	46.97
01.491.001 Refunds -Prior Year Expe	100.00	100.00	.00	.00	100.00	.00
01.492.181 Transfer to Market Cap F	1,738.00	.00	.00	.00	.00	.00
01.492.190 Transfer to Waste Water	100,000.00	100,000.00	.00	.00	100,000.00	.00
01.492.191 Transfer to Col Mkt Trus	.00	22,300.00	.00	.00	22,300.00	.00
01.492 Subtotal	101,738.00	122,300.00	.00	.00	122,300.00	.00
Total Expenditure	4,667,822.00	4,856,971.00	4,377,606.38	.00	479,364.62	90.13
Net revenue over (under) expenses	236,123.00	.00	776,291.72	.00	(776,291.72)	.00

Run date: 09/23/2013 @ 15:32
Bus date: 09/19/2013

Columbia Live
Balance Sheet

Select...: A01.XXX.XXX
GLBALSH.L44 Page 1

01

Period ending 12/31/2011

Description	Balance
01.100.080 Cash in Office	225.00
01.100.103 Money Market-Invest	301,410.02
01.100.104 Cash In Bank - Reg	(46,378.85)
01.100.105 Money Market-Susquehanna	2,420,442.89
01.100.107 Payroll Account	1,000.00
01.100.110 Cash Police Special Acct	6,986.46

Total Asset	<u>2,683,685.52</u>
01.210.213 Police 457B w/h	633.00
01.210.214 Non-Uniform Pension w/h	473.40
01.210.215 Police Retirement Withheld	1,400.80
01.210.216 Benevolent Withholding	271.00
01.210.220 Other Payroll Withheld	23.71
01.210.222 Christmas Club Withheld	1,270.00
01.210.224 Union Dues Withheld	448.43
01.230.008 Due to Wastewater Fund	553,625.20
01.230.009 Due To Municipal Athy	(435,583.99)
01.230.018 Due to Capital Fund	44,787.34
01.250.010 Deposits/Spring Cleanup	3,464.51
01.250.011 Escrow -Pension OT Agreement	801.38
01.250.100 Fire Insurance Escrow	11,669.20
01.250.200 Fire Companies - Escrow-Radius	219,200.00
01.250.300 Deposits/Subdiv/Land Dev	3,716.62
01.250.800 Demolition Escrow	4,000.00
01.250.900 Police Youth Education Fund	1,900.00

Total Liability	<u>412,100.60</u>
01.279.940 Fund Balance Designated	6,986.46
01.279.999 Fund Balance Unreserved	1,699,777.75
	564,820.71

Total Net Assets	<u>2,271,584.92</u>
Total	<u><u>2,683,685.52</u></u>

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GL Account #.	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2011		
				Encumbered	Amount Remaining	% Used
01.301.100 Property Taxes-Current Y	2,556,525.00	2,556,525.00	2,590,813.23	.00	(34,288.23)	101.34
01.301.200 Property Taxes-Prior Yea	20,000.00	20,000.00	60,705.46	.00	(40,705.46)	303.53
01.301.300 Property Taxes-Delinquen	150,000.00	150,000.00	180,962.19	.00	(30,962.19)	120.64
01.301 Property Taxes	2,726,525.00	2,726,525.00	2,832,480.88	.00	(105,955.88)	103.89
01.310.100 1% Deed Transfer Tax	150,000.00	150,000.00	184,893.09	.00	(34,893.09)	123.26
01.310.210 .5% Earned Income Tax	725,850.00	743,997.00	787,132.36	.00	(43,135.36)	105.80
01.310.430 Local Services Tax(prior	125,438.00	125,438.00	141,346.27	.00	(15,908.27)	112.68
01.310 Local Taxes	1,001,288.00	1,019,435.00	1,113,371.72	.00	(93,936.72)	109.21
01.321.200 Health License	1,965.00	1,965.00	3,180.00	.00	(1,215.00)	161.83
01.321.310 Misc License	944.00	944.00	1,769.08	.00	(825.08)	187.40
01.321.610 Peddler's License	750.00	750.00	500.00	.00	250.00	66.67
01.321.800 Cable TV	112,000.00	112,000.00	115,896.22	.00	(3,896.22)	103.48
01.321 Subtotal	115,659.00	115,659.00	121,345.30	.00	(5,686.30)	104.92
01.331.109 State Police & Co Fines	14,751.00	14,751.00	18,712.46	.00	(3,961.46)	126.86
01.331.112 Ordinance Violations Dis	103,519.00	103,519.00	84,474.93	.00	19,044.07	81.60
01.331.300 Parking Fines	64,076.00	64,076.00	61,644.00	.00	2,432.00	96.20
01.331 Subtotal	182,346.00	182,346.00	164,831.39	.00	17,514.61	90.39
01.341.100 Interest Income	7,000.00	14,043.00	19,088.97	.00	(5,045.97)	135.93
01.342.220 Mkt House Rental	1,500.00	1,500.00	.00	.00	1,500.00	.00
01.342.230 Market House Stand Renta	50,000.00	50,000.00	44,865.15	.00	5,134.85	89.73
01.342 Rents & Royalties	51,500.00	51,500.00	44,865.15	.00	6,634.85	87.12
01.351.001 Act 205 Pension	244,000.00	308,313.00	313,138.22	.00	(4,825.22)	101.57
01.354.040 Recycling Grant	22,000.00	22,000.00	14,622.00	.00	7,378.00	66.46
01.355.010 Refund of Public Utility	5,000.00	5,000.00	5,354.20	.00	(354.20)	107.08
01.355.080 Liquor License	5,100.00	5,100.00	5,950.00	.00	(850.00)	116.67
01.355.990 Firemen's Relief	52,000.00	88,246.02	88,246.02	.00	.00	100.00
01.355 State Shared Rev & Entitlmt	62,100.00	98,346.02	99,550.22	.00	(1,204.20)	101.22
01.357.020 Lancaster Co. Task Force	55,000.00	55,000.00	58,835.64	.00	(3,835.64)	106.97
01.357.030 Police Grants & Reimbur	1,500.00	1,500.00	2,286.44	.00	(786.44)	152.43
01.357 Subtotal	56,500.00	56,500.00	61,122.08	.00	(4,622.08)	108.18
01.361.100 Code Dept Misc Services	500.00	500.00	275.00	.00	225.00	55.00
01.361.310 Sub Division Land Dev Fe	1,000.00	1,000.00	500.00	.00	500.00	50.00
01.361.330 Building Zoning Permits	19,000.00	19,000.00	17,400.72	.00	1,599.28	91.58
01.361.340 Zoning Hearings	2,500.00	2,500.00	3,639.25	.00	(1,139.25)	145.57
01.361.510 Sale of Material	6,046.00	6,046.00	3,902.73	.00	2,143.27	64.55
01.361 Subtotal	29,046.00	29,046.00	25,717.70	.00	3,328.30	88.54
01.362.110 Sale of Accident Reports	2,194.00	2,194.00	2,250.06	.00	(56.06)	102.56
01.362.140 Crossing Gd/Police-Schoo	13,800.00	13,800.00	7,187.46	.00	6,612.54	52.08
01.362.400 Rental Registration	15,000.00	15,000.00	37,250.00	.00	(22,250.00)	248.33
01.362.450 Certificate of Occupancy	2,800.00	2,800.00	2,150.00	.00	650.00	76.79
01.362.460 Drug Task Reimbursement	2,000.00	2,000.00	8,305.30	.00	(6,305.30)	415.27
01.362 Public Safety	35,794.00	35,794.00	57,142.82	.00	(21,348.82)	159.64
01.363.100 Street Openings	7,000.00	7,000.00	13,109.92	.00	(6,109.92)	187.28

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GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2011		
				Encumbered	Amount Remaining	% Used
01.363.210 Meter Receipts	45,000.00	45,000.00	44,027.20	.00	972.80	97.84
01.363.220 Contractor Parking Permi	800.00	800.00	844.00	.00	(44.00)	105.50
01.363.400 Recycling Income	25,000.00	25,000.00	29,363.10	.00	(4,363.10)	117.45
01.363.600 Code-Lien Recovery	2,500.00	2,500.00	7,398.49	.00	(4,898.49)	295.94
01.363.700 Bid filing fees	500.00	500.00	99.95	.00	400.05	19.99
01.363 Highway & Streets	80,800.00	80,800.00	94,842.66	.00	(14,042.66)	117.38
01.380.001 Misc Revenues	5,000.00	5,000.00	7,313.69	.00	(2,313.69)	146.27
01.387.001 Contribution-Private Sou	2,500.00	2,500.00	7,655.00	.00	(5,155.00)	306.20
01.387.002 Contribution in Lieu of	13,000.00	13,000.00	11,400.00	.00	1,600.00	87.69
01.387.003 K-9 Campaign	2,500.00	2,500.00	3,420.33	.00	(920.33)	136.81
01.387.005 health Insurance co-pay	10,000.00	10,000.00	10,817.73	.00	(817.73)	108.18
01.387 Subtotal	28,000.00	28,000.00	33,293.06	.00	(5,293.06)	118.90
01.391.005 Bike Patrol Unit	1,000.00	1,000.00	.00	.00	1,000.00	.00
01.391.100 Sales of General Fixed A	1,000.00	1,000.00	.00	.00	1,000.00	.00
01.391.200 Restitution	1,000.00	1,000.00	.00	.00	1,000.00	.00
01.391 Subtotal	3,000.00	3,000.00	.00	.00	3,000.00	.00
01.392.080 Wastewater Administratio	263,551.00	263,551.00	263,551.00	.00	.00	100.00
01.395.001 Refunds of Prior Year Ex	.00	4,080.00	269.30	.00	3,810.70	6.60
Total Revenue	4,914,109.00	5,043,938.02	5,266,546.16	.00	(222,608.14)	104.41
01.400.112 Compensation to Council	8,400.00	8,400.00	8,400.00	.00	.00	100.00
01.400.113 Compensation to Mayor	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.400.300 Conference & Training	1,500.00	1,640.00	1,640.00	.00	.00	100.00
01.400 Legislative Body	11,100.00	11,240.00	11,240.00	.00	.00	100.00
01.401.121 Borough Manager Salary	71,752.00	73,905.00	73,905.20	.00	(.20)	100.00
01.401.337 Travel & Entertainment	500.00	528.00	528.08	.00	(.08)	100.02
01.401 Administration	72,252.00	74,433.00	74,433.28	.00	(.28)	100.00
01.402.120 Finance Manager Salary	42,874.00	44,160.00	44,160.01	.00	(.01)	100.00
01.402.140 Clerical Salary	134,306.00	138,839.00	138,744.44	.00	94.56	99.93
01.402.141 Clerical Salary Overtime	700.00	700.00	699.44	.00	.56	99.92
01.402.210 Office Supplies	7,500.00	7,500.00	6,177.56	.00	1,322.44	82.37
01.402.300 Conference & Training	1,000.00	1,243.00	1,242.80	.00	.20	99.98
01.402.302 Consulting Serv	3,000.00	2,250.00	2,249.25	.00	.75	99.97
01.402.310 Borough Code Maintenance	2,000.00	2,000.00	.00	.00	2,000.00	.00
01.402.311 Acctg. & Auditing Servic	16,100.00	17,000.00	16,981.83	.00	18.17	99.89
01.402.316 Pension Services	3,500.00	10,625.00	10,625.00	.00	.00	100.00
01.402.317 Contracting Services	6,000.00	7,565.00	7,565.15	.00	(.15)	100.00
01.402.325 Postage (All Depts)	11,000.00	11,000.00	10,674.04	.00	325.96	97.04
01.402.340 Printing & Advertising	11,000.00	11,000.00	10,568.10	.00	431.90	96.07
01.402.360 Bank Service Charges	2,500.00	2,500.00	1,866.79	.00	633.21	74.67
01.402.374 Maint - Office Equip.	6,500.00	7,600.00	7,566.88	.00	33.12	99.56
01.402.420 Dues & Publications	6,000.00	6,000.00	5,073.99	.00	926.01	84.57
01.402.750 Office Equip	2,000.00	2,000.00	1,369.47	.00	630.53	68.47
01.402.999 Misc	9,468.00	.00	.00	.00	.00	.00
01.402 Financial Administration	265,448.00	271,982.00	265,564.75	.00	6,417.25	97.64

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GL Account #	Org Budget	Revised Budget	Actual	Encumbered	Fiscal year thru period ending 12/31/2011	
					Amount Remaining	% Used
01.403.114 Tax Collector Commission	5,000.00	5,000.00	3,831.75	.00	1,168.25	76.64
01.403.115 LCICB Fees	3,500.00	21,647.00	20,515.11	.00	1,131.89	94.77
01.403 Law/Tax Collection	8,500.00	26,647.00	24,346.86	.00	2,300.14	91.37
01.404.314 Solicitors Fees	40,000.00	31,000.00	30,518.07	.00	481.93	98.45
01.404.315 Labor Counsel	50,000.00	45,000.00	43,788.75	.00	1,211.25	97.31
01.404.316 Arbitration Services	8,000.00	8,000.00	5,615.41	.00	2,384.59	70.19
01.404.317 LST Due SD	12,900.00	13,210.00	13,208.73	.00	1.27	99.99
01.404 Legal	110,900.00	97,210.00	93,130.96	.00	4,079.04	95.80
01.409.120 Custodian Salary	31,122.00	30,721.00	30,720.74	.00	.26	100.00
01.409.226 Cleaning Supplies	2,000.00	2,168.00	2,167.85	.00	.15	99.99
01.409.321 Phone	7,000.00	3,514.00	3,513.51	.00	.49	99.99
01.409.352 General Liability Ins	37,916.00	51,776.00	51,776.35	.00	(.35)	100.00
01.409.361 Electric	16,000.00	16,695.00	16,695.13	.00	(.13)	100.00
01.409.362 Gas	8,000.00	8,000.00	4,050.98	.00	3,949.02	50.64
01.409.365 Trash Removal	12,000.00	12,000.00	11,491.14	.00	508.86	95.76
01.409.366 Water Service	1,000.00	1,000.00	764.27	.00	235.73	76.43
01.409.370 Repairs & Maint	14,000.00	14,000.00	13,138.72	.00	861.28	93.85
01.409.374 Maint of Equip	6,000.00	6,000.00	4,332.08	.00	1,667.92	72.20
01.409.381 Land Rental	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.409.384 Rental	750.00	834.00	833.55	.00	.45	99.95
01.409.430 Property Taxes	2,500.00	2,500.00	2,455.04	.00	44.96	98.20
01.409.999 Misc	2,934.00	.00	.00	.00	.00	.00
01.409 Govt Buildings & Grounds	142,422.00	150,408.00	143,139.36	.00	7,268.64	95.17
01.410.120 Chief of Police Salary	83,977.00	49,227.00	49,226.81	.00	.19	100.00
01.410.130 Sergeants Salary	287,870.00	290,890.00	273,766.03	.00	17,123.97	94.11
01.410.131 Patrolmens Salaries	815,860.00	765,000.00	762,030.77	.00	2,969.23	99.61
01.410.132 Extra Patrolmen	6,000.00	4,512.00	855.00	.00	3,657.00	18.95
01.410.133 School Crossing & Meter	88,778.00	53,000.00	52,125.31	.00	874.69	98.35
01.410.134 Acting Officer Salary	9,000.00	9,000.00	8,271.45	.00	728.55	91.91
01.410.135 K-9 Services	4,000.00	4,000.00	3,626.20	.00	373.80	90.66
01.410.140 Coordinator Services	35,693.00	36,898.00	34,125.91	.00	2,772.09	92.49
01.410.141 Dispatch Center Personne	64,022.00	67,309.00	67,309.08	.00	(.08)	100.00
01.410.142 Dispatch Center Overtime	9,000.00	7,900.00	5,705.22	.00	2,194.78	72.22
01.410.174 Police & Traffic Safety	.00	4,096.00	4,095.55	.00	.45	99.99
01.410.182 Longevity	14,217.00	11,500.00	11,462.21	.00	37.79	99.67
01.410.183 Overtime	120,000.00	136,578.00	136,578.34	.00	(.34)	100.00
01.410.200 Police Equip & Supplies	10,500.00	22,665.00	22,665.00	.00	.00	100.00
01.410.228 Animal Control	8,000.00	7,100.00	7,074.23	.00	25.77	99.64
01.410.231 Gas & Oil for Police Car	25,000.00	29,560.00	29,966.07	.00	(406.07)	101.37
01.410.238 Uniforms	7,000.00	8,400.00	8,384.25	.00	15.75	99.81
01.410.316 Civil Service Commission	700.00	.00	.00	.00	.00	.00
01.410.317 Employee Testing	1,000.00	1,000.00	732.00	.00	268.00	73.20
01.410.321 Phone	9,000.00	9,600.00	7,632.75	.00	1,967.25	79.51
01.410.327 Maint & Repair of Radios	1,500.00	350.00	180.00	.00	170.00	51.43
01.410.361 Electric	8,500.00	8,500.00	6,698.83	.00	1,801.17	78.81
01.410.375 Maint & Rep Parking Mete	2,000.00	1,900.00	1,800.00	.00	100.00	94.74
01.410.376 Maint & Repair of Vehicl	10,000.00	12,516.00	12,515.51	.00	.49	100.00
01.410.377 Maint & Repair of Equipm	10,000.00	10,800.00	10,583.38	.00	216.62	97.99
01.410.384 Rental of Machinery & Eq	3,000.00	3,950.00	3,909.77	.00	40.23	98.98
01.410.530 Drug Task Force	10,311.00	10,311.00	10,311.00	.00	.00	100.00
01.410.610 Maint & Repair of Buildi	1,000.00	4,740.00	4,740.24	.00	(.24)	100.01
01.410.750 Minor Equipment Purchase	2,000.00	3,000.00	2,798.96	.00	201.04	93.30

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Gl. Account #	Org Budget	Fiscal year thru period ending 12/31/2011				
		Revised Budget	Actual	Encumbered	Amount Remaining	% Used
01.410.770 Pol Health Insincl retir	301,931.00	290,000.00	289,283.45	.00	716.55	99.75
01.410.780 Police Unemployment Comp	8,280.00	8,280.00	7,849.09	.00	430.91	94.80
01.410.790 Police Workers Comp	84,288.00	75,000.00	74,201.10	.00	798.90	98.93
01.410.800 Police FICA	19,191.00	18,662.00	17,650.74	.00	1,011.26	94.58
01.410.900 Police Property/Liabilit	32,084.00	29,000.00	28,572.97	.00	427.03	98.53
01.410.999 Misc	7,658.00	529.00	528.79	.00	.21	99.96
01.410 Public Safety	2,101,360.00	1,995,773.00	1,957,256.01	.00	38,516.99	98.07
01.411.120 Fire Chief and Inspector	1,200.00	1,200.00	1,200.00	.00	.00	100.00
01.411.220 Operating Supplies	1,000.00	400.00	178.87	.00	221.13	44.72
01.411.231 Gas & oil For Vehicle	500.00	500.00	119.96	.00	380.04	23.99
01.411.352 Ins Fire Co Vehicles	8,000.00	8,000.00	6,209.00	.00	1,791.00	77.61
01.411.363 Fire Hydrant Water Servi	35,000.00	37,500.00	36,472.80	.00	1,027.20	97.26
01.411.376 Maintenance of Equipment	500.00	500.00	140.52	.00	359.48	28.10
01.411.500 Fire Co Contributions	57,000.00	57,000.00	57,000.00	.00	.00	100.00
01.411.540 Fireman's Relief Fund	52,000.00	88,246.02	88,246.02	.00	.00	100.00
01.411 Fire	155,200.00	193,346.02	189,567.17	.00	3,778.85	98.05
01.413.122 Code Enforcement Personn	51,693.00	53,244.00	53,244.21	.00	(.21)	100.00
01.413.140 Clerical Salary	65,853.00	68,076.00	68,022.08	.00	53.92	99.92
01.413.141 Clerical Overtime	1,000.00	1,000.00	513.01	.00	486.99	51.30
01.413.220 Operating Supplies	2,500.00	1,901.00	1,900.60	.00	.40	99.98
01.413.231 Gas & Oil for Vehicle	1,500.00	1,740.00	1,739.61	.00	.39	99.98
01.413.300 Conference & Training	700.00	700.00	166.00	.00	534.00	23.71
01.413.317 Contracted Services	5,000.00	2,450.00	529.00	.00	1,921.00	21.59
01.413.330 Historic District Admin	1,500.00	1,800.00	1,712.16	.00	87.84	95.12
01.413.340 Printing	700.00	700.00	70.00	.00	630.00	10.00
01.413.350 Board of Health	500.00	.00	.00	.00	.00	.00
01.413.376 Maintenance of Vehicles	1,000.00	1,400.00	1,105.28	.00	294.72	78.95
01.413.420 Dues & Subscriptions	400.00	400.00	185.00	.00	215.00	46.25
01.413.421 State Building Permits	500.00	.00	.00	.00	.00	.00
01.413.750 Minor Equipment	500.00	3,150.00	3,119.70	.00	30.30	99.04
01.413.999 Misc	7,527.00	.00	.00	.00	.00	.00
01.413 Code Enforcement	140,873.00	136,561.00	132,306.65	.00	4,254.35	96.88
01.414.314 Court Stenographer - Zon	4,800.00	4,800.00	4,263.30	.00	536.70	88.82
01.414.315 Part Time Staff	66,580.00	58,000.00	57,823.80	.00	176.20	99.70
01.414 Subtotal	71,380.00	62,800.00	62,087.10	.00	712.90	98.86
01.415.340 Disaster Planning Manual	500.00	500.00	.00	.00	500.00	.00
01.415.700 Emergency Management Cen	500.00	500.00	407.15	.00	92.85	81.43
01.415.750 Equipment	500.00	500.00	.00	.00	500.00	.00
01.415 Emergency Management	1,500.00	1,500.00	407.15	.00	1,092.85	27.14
01.430.120 Public Work's Director	.00	29,000.00	28,853.86	.00	146.14	99.50
01.430.122 Public Work's Manager	59,682.00	59,682.00	58,900.56	.00	781.44	98.69
01.430.123 Asst Public Work's Manag	45,433.00	3,495.00	3,494.86	.00	.14	100.00
01.430.140 Highway Personnel	212,368.00	220,086.00	220,085.96	.00	.04	100.00
01.430.141 Highway Personnel Summer	11,000.00	8,500.00	7,992.00	.00	508.00	94.02
01.430.142 Storm Water Personnel Co	3,000.00	1,000.00	.00	.00	1,000.00	.00
01.430.143 Storm Water Supplies	2,000.00	1,000.00	.00	.00	1,000.00	.00
01.430.165 Employee Certification	1,600.00	1,600.00	860.00	.00	740.00	53.75
01.430.166 Employee Testing	800.00	1,000.00	947.60	.00	52.40	94.76
01.430.183 Employee Overtime	27,000.00	17,000.00	16,207.60	.00	792.40	95.34
01.430.200 Operating Supplies	10,000.00	8,200.00	8,067.85	.00	132.15	98.39

01
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Fiscal year thru period ending 12/31/2011

GL Account #	Org Budget	Revised Budget	Actual	Encumbered	Amount Remaining	% Used
01.430.238 Uniforms	6,000.00	6,000.00	5,458.74	.00	541.26	90.98
01.430.245 Highway Supplies	20,000.00	9,000.00	8,467.14	.00	532.86	94.08
01.430.300 Conference & Training	2,000.00	1,000.00	855.00	.00	145.00	85.50
01.430.313 Engineering Fees	27,000.00	15,000.00	14,878.93	.00	121.07	99.19
01.430.317 Contracted Services	2,000.00	2,000.00	1,953.00	.00	47.00	97.65
01.430.321 Phone	2,500.00	2,995.00	2,995.07	.00	(.07)	100.00
01.430.361 Highway Building Electri	6,500.00	5,000.00	4,892.26	.00	107.74	97.85
01.430.363 Building Heat	6,500.00	6,279.00	5,230.31	.00	1,048.69	83.30
01.430.366 Highway Building Water S	700.00	500.00	375.54	.00	124.46	75.11
01.430.373 Maint & Repair of Buildi	4,000.00	2,000.00	1,806.51	.00	193.49	90.33
01.430.384 Rent of Labor & Equip	3,000.00	2,000.00	2,012.47	.00	(12.47)	100.62
01.430.401 Recycling Marketing/Educ	2,000.00	1,100.00	1,037.17	.00	62.83	94.29
01.430.402 Recycling Maintenance of	3,000.00	2,600.00	2,520.00	.00	80.00	96.92
01.430.403 904 Collection Expenses	3,500.00	2,200.00	2,179.00	.00	21.00	99.05
01.430.750 Minor Equip Purch	3,000.00	1,000.00	705.95	.00	294.05	70.60
01.430.999 Misc	11,524.00	4.00	4.00	.00	.00	100.00
01.430 Highway Maint General Servic	476,107.00	409,241.00	400,781.38	.00	8,459.62	97.93
01.432.200 Snow Removal/WW staff	2,500.00	2,000.00	1,771.88	.00	228.12	88.59
01.433.260 Street Signs	9,000.00	4,500.00	4,320.78	.00	179.22	96.02
01.433.374 Traffic Light Maintenanc	7,000.00	8,100.00	8,033.00	.00	67.00	99.17
01.433 Subtotal	16,000.00	12,600.00	12,353.78	.00	246.22	98.05
01.434.361 Street Lighting Electric	95,000.00	104,840.00	104,840.16	.00	(.16)	100.00
01.437.231 Gas & Oil for Equip	28,000.00	36,090.00	35,930.15	.00	159.85	99.56
01.437.374 Maint & Repairs of Equip	26,000.00	36,000.00	34,569.09	.00	1,430.91	96.03
01.437 Subtotal	54,000.00	72,090.00	70,499.24	.00	1,590.76	97.79
01.444.200 Market House - cell phon	2,500.00	2,400.00	2,159.32	.00	240.68	89.97
01.444.300 Market House - Advertisi	4,000.00	5,000.00	3,540.18	.00	1,459.82	70.80
01.444.310 Market Trust	.00	1,000.00	850.00	.00	150.00	85.00
01.444.311 Market Manager	.00	24,050.00	21,737.50	.00	2,312.50	90.38
01.444.312 Market Legal	.00	5,000.00	4,700.96	.00	299.04	94.02
01.444.361 Electric Market House	7,500.00	7,500.00	6,457.87	.00	1,042.13	86.10
01.444.362 Gas	7,500.00	7,500.00	3,792.69	.00	3,707.31	50.57
01.444.363 Market House Manager	24,050.00	.00	.00	.00	.00	.00
01.444.366 Water Service	1,500.00	1,500.00	1,071.08	.00	428.92	71.41
01.444.373 Maint & Repair	3,000.00	5,125.00	5,125.09	.00	(.09)	100.00
01.444 Markets	50,050.00	59,075.00	49,434.69	.00	9,640.31	83.68
01.452.530 Tree Commission	3,000.00	3,000.00	3,000.00	.00	.00	100.00
01.452.540 Columbia Fire Police	7,500.00	7,500.00	7,500.00	.00	.00	100.00
01.452.542 Columbia Rec Assoc-Boys	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.543 Columbia Athletic Assoc.	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.544 Columbia Library	6,800.00	6,800.00	6,800.00	.00	.00	100.00
01.452.545 Veterans Council Approp.	300.00	300.00	300.00	.00	.00	100.00
01.452.546 Susquehanna Valley EMS	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.547 Community Re-Investment	25,000.00	10,000.00	9,027.20	.00	972.80	90.27
01.452.548 Quick Response Unit	5,000.00	5,000.00	5,000.00	.00	.00	100.00
01.452.549 Website	1,000.00	1,000.00	465.79	.00	534.21	46.58
01.452.550 Newsletter	2,000.00	1,000.00	785.68	.00	214.32	78.57
01.452 Recreation & Other Contrib	65,600.00	49,600.00	47,878.67	.00	1,721.33	96.53

01
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GL Account #	Org Budget	Revised Budget	Actual	Fiscal year thru period ending 12/31/2011		
				Encumbered	Amount Remaining	% Used
01.454.371 Maintenance of Park	10,000.00	6,000.00	5,708.37	.00	291.63	95.14
01.472.206 interest boro loan of 22	.00	.00	3,454.80	.00	(3,454.80)	.00
01.487.100 Health Insurance	307,440.00	266,000.00	265,858.14	.00	141.86	99.95
01.487.101 Payments in Lieu of Insu	8,500.00	8,000.00	7,743.37	.00	256.63	96.79
01.487.102 EAP Program	575.00	300.00	270.50	.00	29.50	90.17
01.487.200 Workers Compensation	25,712.00	28,178.00	28,177.95	.00	.05	100.00
01.487.300 Unemployment Compensatio	13,167.00	14,300.00	14,269.72	.00	30.28	99.79
01.487.400 Pension Non Uniform	59,339.00	55,000.00	54,977.07	.00	22.93	99.96
01.487.500 Pension Police	244,341.00	258,341.00	257,936.36	.00	404.64	99.84
01.487.600 Compensated Absenses	101,458.00	98,873.00	95,664.78	.00	3,208.22	96.76
01.487.700 Employer Fica	85,577.00	76,000.00	75,211.97	.00	788.03	98.96
01.487 Employee Benefits	846,109.00	804,992.00	800,109.86	.00	4,882.14	99.39
01.489.900 Misc Expenditures	13,520.00	1,500.00	1,413.33	.00	86.67	94.22
01.491.001 Refunds -Prior Year Expe	100.00	100.00	.00	.00	100.00	.00
01.492.180 Transfer to Capital Fund	104,188.00	250,000.00	250,000.00	.00	.00	100.00
01.492.190 Transfer to Waste Water	100,000.00	250,000.00	.00	.00	250,000.00	.00
01.492 Subtotal	204,188.00	500,000.00	250,000.00	.00	250,000.00	50.00
Total Expenditure	4,914,109.00	5,043,938.02	4,701,725.45	.00	342,212.57	93.22
Net revenue over (under) expenses	.00	.00	564,820.71	.00	(564,820.71)	.00

APPENDIX I

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU



Columbia, Borough Of

DUNS: 08-486-4115

Credit Information

Risk Summary	
<p>Risk of Late Payment</p>	<p>Payment Performance Trend</p>
<p>Risk of late payment is based on the following prioritized factors in addition to other information in D&B's files:</p> <ul style="list-style-type: none"> Recent high balance past due <p>Indications of slowness can be the result of disputes over merchandise, skipped invoices, etc.</p>	<p>The payment performance trend for this company is Unchanged . Payment Trend currently is Unchanged compared to payments three months ago. The most recent payment information in D&B's files is:</p> <ul style="list-style-type: none"> Payments currently: 14 days beyond terms Payments 3 months ago: 14 DAYS BEYOND terms Industry average: 3 DAYS BEYOND terms <p>*Note: Payments to suppliers are averaged weighted by dollar amounts.</p>

Credit Limit Recommendation
We currently do have any information to be displayed for this business.

Company Profile	
<p>Chief Executive: DIRECTOR(S); THE OFFICER(S)</p> <p>Type of Business: CORPORATION</p> <p>Years in Business: NA</p> <p>Annual Sales: NA</p> <p>Employees Total: 45</p>	<p>Line of Business: Executive office legislative body</p>

Legal Filings and Other Important Information			
Bankruptcies:	None	Negative Payment Experience:	None
Judgements:	0	Negative Payment Experience Amount:	None
Liens:	0	Payments Placed for Collection:	0
Suites:	None		
Suits Amounts:	None		

The public record items reported may have been paid, terminated, vacated or released prior to the date this data is transmitted. Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Special Events

09/19/2011

HURRICANE IRENE 2011:

This business is located in a FEMA designated disaster zone which may be impacted by the remnants of Tropical Storm Lee and Hurricane Irene. The extent of impact to business operations is currently unknown. Additional information will be provided as it becomes available.

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Payment Trends

Summary

308 Locust St
Columbia, PA 17512

Primary Industry SIC:
9111

Description:
Executive office, legislative
body

This is a **headquarters** location.

This business has multiple branches, detailed branch/division information is available in Dun & Bradstreets linkage or family tree products.

Payment Activity

Total payment Experiences in D&Bs File:	51
Payments Within Terms: (not dollar weighted)	96%
Total Placed For Collection:	NA
Average Highest Credit:	\$6,995
Largest High Credit:	\$100,000
Highest Now Owing:	\$55,000

Indications of slowness can be the result of dispute over merchandise, skipped invoices, etc. Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Paydex®

3 Month Paydex

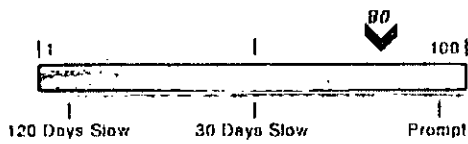
80

When weighted by dollar amount,
payments to suppliers average 14 days beyond terms. :

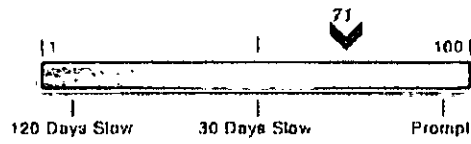
12 Month Paydex

71 △

When weighted by dollar amount,
payments to suppliers average 14 days beyond terms.

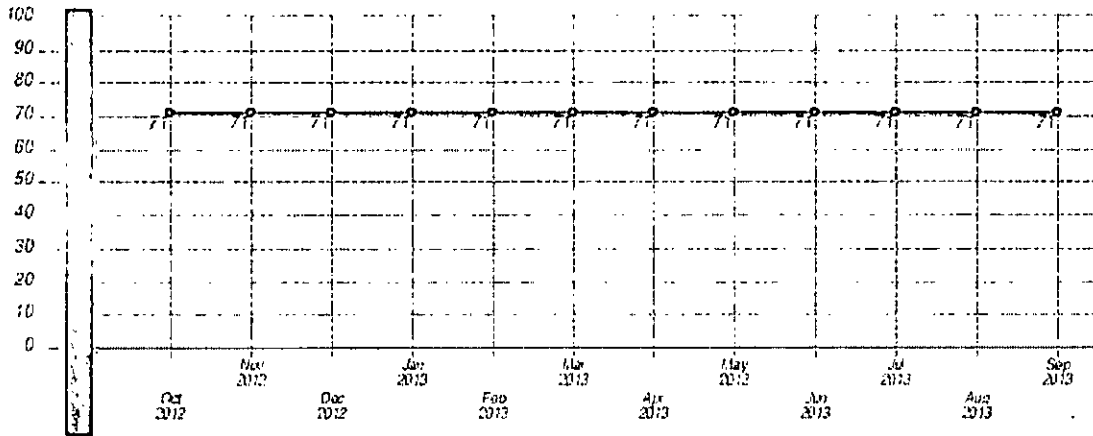


Based on payments collected over the last 3 months



Based on payments collected over the last 12 months

Paydex ® Trends - This Company, 12 Months

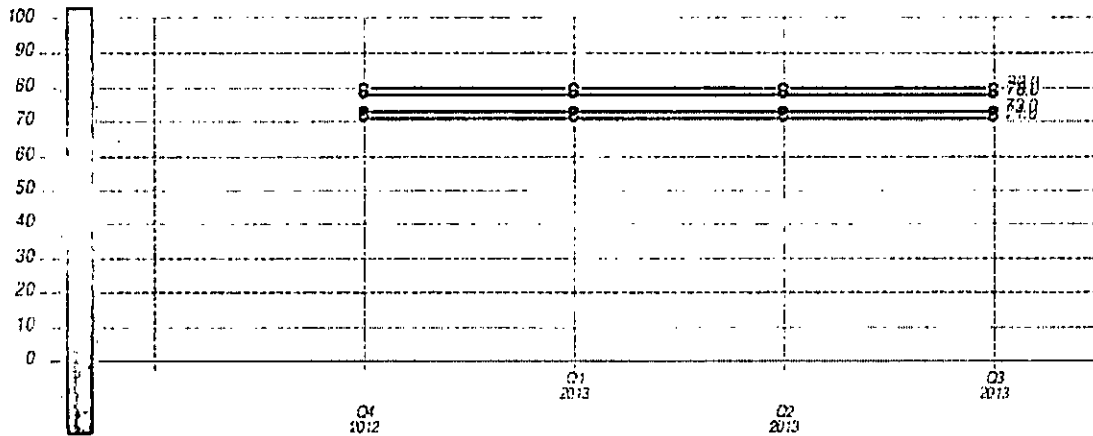


This Company (71)

Based on payments collected over the last 12 months.

- Current PAYDEX for this Business is 71 , or equal to 14 days beyond terms
- The 12-month high is 71 , or equal to 14 DAYS BEYOND terms
- The 12-month low is 71 , or equal to 14 DAYS BEYOND terms

Paydex ® Score Comparison - This Company to Primary Industry Comparison, 4 Quarters



- My Company (71)
- Industry Upper Quartile (80)
- Industry Median (78)
- Industry Median (73)

Based on payments collected over the last 4 quarters.

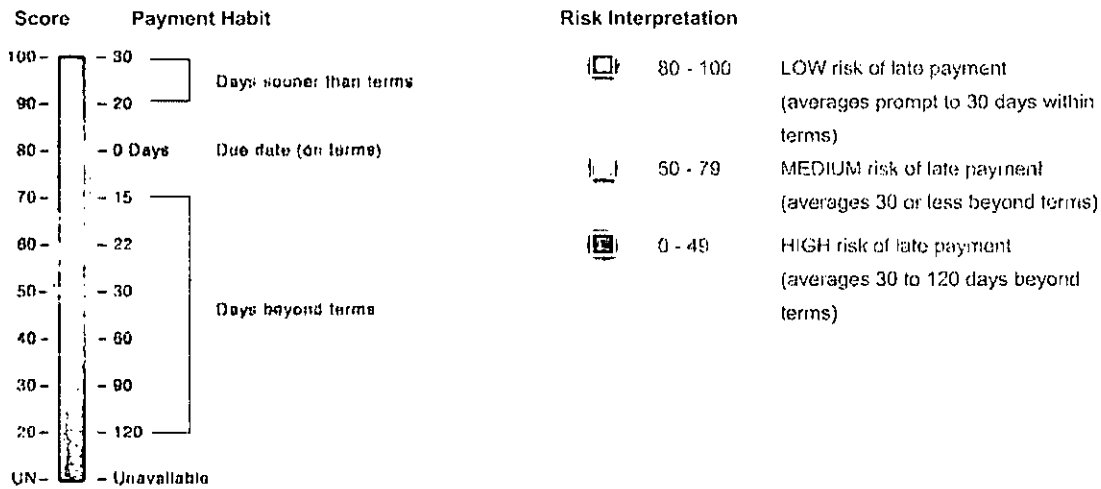
- Current PAYDEX for this Business is 71 , or equal to 14 days beyond terms
- Current PAYDEX for this Business is 78 , or equal to 3 DAYS BEYOND terms

- Industry upper quartile represents the performance of the payers in the 75th percentile
- Industry lower quartile represents the performance of the payers in the 25th percentile

Business Payment Habit by Amount of Credit Extended, 12 Months

\$ Credit Extended	% of Payments Within Terms	# Payment Experiences	Total \$ Dollar Amount
Over 100,000	0%	1	\$100,000
50,000-100,000	100%	1	\$55,000
15,000-49,999	100%	3	\$100,000
5,000-14,999	94%	8	\$45,000
1,000-4,999	100%	9	\$16,500
under 1,000	92%	24	\$5,300

How to Read the D&B Paydex® Score



APPENDIX J

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2012**

AND

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

DECEMBER 31, 2012

C O N T E N T S

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION – MODIFIED CASH BASIS	4
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS	5
BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS	6
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS	7
STATEMENT OF FIDUCIARY NET POSITION– MODIFIED CASH BASIS – FIDUCIARY FUNDS	8
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – MODIFIED CASH BASIS – FIDUCIARY FUNDS	9
NOTES TO FINANCIAL STATEMENTS	10
OTHER INFORMATION	
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – GENERAL FUND	26
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – CAPITAL IMPROVEMENT FUND	27
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – SPECIAL REVENUE FUND	28
SUPPLEMENTARY INFORMATION	
COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	29
COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	30
STATEMENT OF CHANGES IN FUND BALANCE – GENERAL FUND, LIQUID FUELS FUND AND CAPITAL RESERVE FUND	31

SAGER, SWISHER AND COMPANY, LLP

Certified Public Accountants and Consultants

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American Institute of
Certified Public Accountants

Pennsylvania Institute of
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Edward M. Sager (1932-2011)
C. Edwin Swisher, III, CPA, Inactive

INDEPENDENT AUDITOR'S REPORT

To The Mayor and Members of Council
Borough of Columbia
Columbia, Pennsylvania

Report on the Financial Statement

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Borough of Columbia as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Borough's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the modified 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements 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 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 entity'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 entity'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 opinions.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Police Officers

An officer who retires after 20 years or more of full-time service is eligible for post employment benefits.

Benefits under this plan will cease at age 65, or the age of Medicare eligibility if greater than 65. If a retired officer or his spouse is employed by an employer who provides comparable medical benefits to its employees and their dependent with no premium contributions from the employee, then eligibility for benefits from this plan will cease.

Actuarial Valuation

An actuarial study as of January 1, 2011 was completed by Municipal Finance Partners, Inc. for the purpose of GASB Statement No. 45 reporting. The actuarial cost method used was the entry age normal cost method. The following significant assumptions were used in the actuarial valuations as of January 1, 2011; (1) a 4.0% rate of return; (2) rates of turnover ranging from 5.5% at age 20 to 0% at age 55; (3) mortality life expectancies based on the GA 1983 table; (4) disability expectancies based on the SOA 1987 group LTD table; (5) retirement latest of age 50, age at the completion of 25 years of service, or age on valuation date; (6) 100% are employees are assumed to elect coverage on retiring; (7) 80% of eligible retiring officers are assumed to have a spouse who elects coverage under the plan; (8) health care costs are assumed to increase 12% in 2011, decreasing 1% per year to an ultimate rate of 5% in 2018. Dental and vision insurance costs are assumed to increase by 5% per year.

Annual Required Contribution (ARC)

	<u>2012</u> <u>Police</u>	<u>2011</u> <u>Police</u>	<u>2010</u> <u>Police</u>
Annual Required Contribution (ARC)	\$ 478,593	\$ 478,593	\$ 409,017
Interest on Net OPEB Obligation	42,510	28,231	14,710
Adjustment to ARC	<u>(91,909)</u>	<u>(58,240)</u>	<u>(30,346)</u>
Annual OPEB Cost	429,194	448,584	393,381
Contributions Made (Estimated)	<u>(77,532)</u>	<u>(91,601)</u>	<u>(55,354)</u>
Increase in Net OPEB Obligation	351,662	356,983	338,027
Net OPEB Obligation – Beginning of Year	<u>1,062,755</u>	<u>705,772</u>	<u>367,745</u>
Net OPEB Obligation – End of Year	<u>\$ 1,414,417</u>	<u>\$ 1,062,755</u>	<u>\$ 705,772</u>

Funded Status and Funding Progress

Historical trend information required to be disclosed, beginning as of January 1, 2009 is as follows:

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value</u> <u>of Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>Entry</u> <u>Age</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>as a</u> <u>Percentage</u> <u>of Payroll</u>
1-1-09	\$ --	\$ 2,710,540	\$ 2,710,540	0.00%	\$ 1,183,745	229.0%
1-1-11	--	3,132,200	3,132,200	0.00%	1,274,096	264.6%

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 9 – COLUMBIA MUNICIPAL AUTHORITY (A Component Unit)

The Columbia Municipal Authority (the Authority) was organized by the Borough of Columbia to acquire, construct, and provide financing for the sewage collection system and treatment facility in the Borough. The Borough appoints the five members of the Authority Board and has issued general obligation debt on behalf of the Authority.

The Authority operates on a fiscal year ended December 31. Its financial statements are audited separately. The audited financial statements of the Authority are available at the office of the Borough of Columbia.

NOTE 10 – CONTINGENT LIABILITIES

Litigation

Several claims are asserted against the Borough. The outcome of these claims is not presently determinable.

Grants

The Borough participates in various federal and state funded grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the Borough is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs. The Borough's management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

NOTE 11 – RISK MANAGEMENT

The Borough is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Borough has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended December 31, 2012 and the two previous fiscal years, no settlements exceeded insurance coverage.

NOTE 12 – RESTRICTED NET POSITION

The net position in the private purpose trust fund is restricted for Borough shade tree activities and to provide assistance for widows of railroad workers.

The net position in the governmental funds are restricted for police activities, highway projects, as well as for various capital improvement projects taking place within the Borough that are being funded by local, state and federal grants.

NOTE 13 – PARTICIPATION IN RISK SHARING POOL

Effective December 13, 2006, the Borough has elected to become a member of the Pennsylvania Intergovernmental Risk Management Association (PIRMA). Membership includes governmental units throughout a majority of the counties in Pennsylvania. The Borough's coverage includes liability and property insurance. PIRMA provides limits of liability up to \$10,000,000 and property limits determined by property values and replacement costs.

Each member is assessed a premium based on number of employees, territory, property values and other factors. All claims are paid from the pool with reinsurance being purchased by the pool for claims in excess of \$250,000 per occurrence. If there is a deficiency in the pooled funds, each member is assessed an amount equal to their proportional share.

As of December 31, 2012, the Borough is not aware of any additional assessments relating to the pool.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 14 – DUE TO OTHER GOVERNMENTS

The balance of \$184,156 represents the funds owed to the Columbia Municipal Authority. The balance consists of the balance held in the Borough's cash management account. Interest calculated at .18% for 2012 was \$2,439 and is included in the balance due.

Reconciliation of Amount Owed to Columbia Municipal Authority:

Balance Due January 1, 2012	\$ 11,978,121
Principal Balance Repaid	(50,000)
Bond Proceeds held by Borough on behalf of the Authority	(11,523,594)
Adjustment to Sewer Operating Expenses net of Reimbursements	2,329
Interest on Sewer Operating funds held by Borough	<u>2,439</u>
 Balance due December 31, 2012	 <u>\$ 409,295</u>
 Funds Owed to the Columbia Municipal Authority	 \$ 409,295
Funds Owed by the Municipal Authority for December Expenditures	<u>(225,139)</u>
 Balance due to Municipal Authority at December 31, 2012	 <u>\$ 184,156</u>

NOTE 15 – OPERATING LEASES

On May 1, 2008, the Borough entered into an operating lease for Liquid Fuels equipment. The lease is for a term of five years and requires annual payments of \$37,755. The total amount outstanding on the lease is \$37,062. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On July 12, 2010, the Borough entered into an operating lease for maintenance equipment. The lease is for a term of four years and requires annual payments of \$9,948. The total amount outstanding on the lease is \$18,374. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On December 6, 2011, the Borough entered into an operating lease for a police department vehicle. The lease is for a term of four years and requires annual payments of \$6,463. The total amount outstanding on the lease is \$17,674. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On June 7, 2012, the Borough entered into an operating lease for a street sweeper. The lease is for a term of five years and requires annual payments of \$35,529. The total amount outstanding on the lease is \$165,775. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

NOTE 16 – FUND BALANCE

Restricted Fund Balance

The Borough's restricted fund balances are amounts restricted by outside parties. As of December 31, 2012, the Borough's restricted fund balance was \$473,777, which consisted of funds in the amount of \$57,864 restricted for use by the Commonwealth of Pennsylvania for Highway Aid purposes; \$3,392 restricted for drug investigation purposes; \$401,131 restricted by outside grants and donations for capital improvements; and \$11,390 for donations received for the Police AED Program and National Night Out.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 16 – FUND BALANCE (Continued)

Assigned Fund Balance

As of December 31, 2012, the Borough's assigned fund balance of \$625,880 consisted of funds set aside for the 2013 budget deficit.

NOTE 17 - COMMITMENTS

During 2012, the Borough awarded a bid and contract for the Veteran's Memorial Bridge Lighting Project to Kuharchic Construction, Inc, in the amount not to exceed \$2,053,547. The Project is part of a cooperative agreement between the Borough of Columbia, the Borough of Wrightsville, and West Hempfield Township. The project will be completely financed by a federal grant administered through the Pennsylvania Department of Transportation, and does not requiring any matching funds from any of the cooperating municipalities. The Project is scheduled to be completed during 2013.

NOTE 18 – SUBSEQUENT EVENT

In April 2013, the Borough will be issuing a General Obligation Note in the amount of \$2,378,600 to refinance the United States Department of Agriculture (USDA) Bond described in Note 5 in these financial statements.

OTHER INFORMATION
OF
BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA
DECEMBER 31, 2012

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – GENERAL FUND
YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real Estate Taxes and Penalties	\$ 2,717,944	\$ 2,717,944	\$ 2,875,800	\$ 157,856
Other Taxes	902,895	1,020,624	1,085,242	64,618
Licenses and Permits	118,250	118,250	122,039	3,789
Fines and Forfeits	171,000	171,000	155,335	(15,665)
Interest, Rents and Royalties	64,040	32,300	33,353	1,053
Intergovernmental Revenue	289,736	330,903	373,382	42,479
Charges for Services	427,060	427,060	447,580	20,520
Contributions	18,450	16,450	24,847	(1,099)
Miscellaneous Revenue	<u>15,496</u>	<u>14,496</u>	<u>31,637</u>	<u>26,637</u>
TOTAL REVENUES	<u>4,724,871</u>	<u>4,849,027</u>	<u>5,149,215</u>	<u>300,188</u>
EXPENDITURES				
General Government	615,809	643,700	571,999	71,701
Public Safety	2,722,949	2,774,645	2,617,786	156,859
Highways and Streets	612,426	688,532	594,411	94,121
Other Services	57,302	54,124	66,156	(12,032)
Culture and Recreation	70,600	76,625	64,756	11,869
Debt Service	--	--	2,439	(2,439)
Employee Benefits, Insurance and Other	483,780	490,807	457,176	33,631
Miscellaneous Expenditures	<u>3,118</u>	<u>6,138</u>	<u>2,883</u>	<u>3,255</u>
TOTAL EXPENDITURES	<u>4,565,984</u>	<u>4,734,571</u>	<u>4,377,606</u>	<u>356,965</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>158,887</u>	<u>114,456</u>	<u>771,609</u>	<u>657,153</u>
OTHER FINANCING SOURCES (USES)				
Interfund Transfers	(101,738)	(122,300)	--	122,300
Refund of Prior Year Expenditures	4,000	4,000	4,339	339
Refund of Prior Year Revenue	(100)	(100)	--	100
Sale of Fixed Assets	<u>--</u>	<u>344</u>	<u>344</u>	<u>--</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(97,838)</u>	<u>(118,056)</u>	<u>4,683</u>	<u>122,739</u>
Change in Fund Balances	61,049	(3,600)	776,292	779,892
Fund Balances – January 1, 2012	<u>2,271,585</u>	<u>2,271,585</u>	<u>2,271,585</u>	<u>--</u>
Fund Balances – December 31, 2012	<u>\$ 2,332,634</u>	<u>\$ 2,267,985</u>	<u>\$ 3,047,877</u>	<u>\$ 779,892</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS –CAPITAL IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest, Rents and Royalties	\$ 462,256	\$ 4,400	\$ 748	\$ (3,652)
Intergovernmental Revenue	2,637,446	2,809,913	514,632	(2,295,281)
Charges for Services	5,000	5,000	7,367	2,367
Contributions	26,500	16,500	18,400	1,900
TOTAL REVENUES	3,131,202	2,835,813	541,147	(2,294,666)
EXPENDITURES				
General Government	70,000	93,452	37,678	55,774
Public Safety	--	19,795	761	19,034
Sanitation	10,821,000	--	--	--
Highways and Streets	2,764,230	1,167,445	54,179	1,113,266
Other Services	20,000	52,350	49,850	2,500
Debt Services	608,190	245,393	171,530	73,863
Culture and Recreation	40,000	1,627,218	111,846	1,515,372
Miscellaneous Expenditures	10,000	9,079	--	9,079
TOTAL EXPENDITURES	14,333,420	3,214,732	425,844	2,788,888
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,202,218)	(378,919)	115,303	494,222
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets	122,000	139,528	17,527	(122,001)
TOTAL OTHER FINANCING SOURCES (USES)	122,000	139,528	17,527	(122,001)
Change in Fund Balances	(11,080,218)	(239,391)	132,830	372,221
Fund Balances – January 1, 2012	265,270	265,270	265,270	--
Fund Balances – December 31, 2012	\$ (10,814,948)	\$ 25,879	\$ 398,100	\$ 372,201

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS –SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest, Rents and Royalties	\$ 100	\$ 30	\$ 30	\$ --
Intergovernmental Revenue	187,185	189,020	189,020	--
Miscellaneous Revenue	<u>--</u>	<u>272</u>	<u>272</u>	<u>--</u>
TOTAL REVENUES	<u>187,285</u>	<u>189,322</u>	<u>189,322</u>	<u>--</u>
EXPENDITURES				
Highways and Streets	<u>184,755</u>	<u>223,491</u>	<u>222,953</u>	<u>538</u>
TOTAL EXPENDITURES	<u>184,755</u>	<u>223,491</u>	<u>222,953</u>	<u>538</u>
Change in Fund Balances	2,530	(34,169)	(33,631)	538
Fund Balances – January 1, 2012	<u>91,495</u>	<u>91,495</u>	<u>91,495</u>	<u>--</u>
Fund Balances – December 31, 2012	<u>\$ 94,025</u>	<u>\$ 57,326</u>	<u>\$ 57,864</u>	<u>\$ 538</u>

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

OF

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

DECEMBER 31, 2012

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
DECEMBER 31, 2012**

	<u>Tree Commission Fund</u>	<u>William F. Lockard Trust Fund</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 3,796	\$ 320	\$ 4,116
Investments	<u>—</u>	<u>113,970</u>	<u>113,970</u>
TOTAL ASSETS	<u>\$ 3,796</u>	<u>\$ 114,290</u>	<u>\$ 118,086</u>
LIABILITIES			
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
NET POSITION			
Restricted for Other Projects	<u>3,796</u>	<u>114,290</u>	<u>118,086</u>
TOTAL NET POSITION	<u>3,796</u>	<u>114,290</u>	<u>118,086</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,796</u>	<u>\$ 114,290</u>	<u>\$ 118,086</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF CHANGES IN PRIVATE PURPOSE TRUST FUNDS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2012**

	<u>Tree Commission Fund</u>	<u>William F. Lockard Trust Fund</u>	<u>Total</u>
ADDITIONS			
Investment Income	\$ 34	\$ 3,284	\$ 3,318
Increase in Market Value	-	11,516	11,516
Donations	2,000	-	2,000
Municipal Contributions	3,000	-	3,000
Membership Dues	<u>2,685</u>	<u>-</u>	<u>2,685</u>
TOTAL ADDITIONS	<u>7,719</u>	<u>14,800</u>	<u>22,519</u>
DEDUCTIONS			
Culture and Recreation	25,475	-	25,475
Miscellaneous Expenses	<u>-</u>	<u>1,300</u>	<u>1,300</u>
TOTAL DEDUCTIONS	<u>25,475</u>	<u>1,300</u>	<u>26,775</u>
Change in Net Position	(17,756)	13,500	(4,256)
Net Position – January 1, 2012	<u>21,552</u>	<u>100,790</u>	<u>122,342</u>
Net Position – December 31, 2012	<u>\$ 3,796</u>	<u>\$ 114,290</u>	<u>\$ 118,086</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENTS OF CHANGES IN FUND BALANCE –
GENERAL FUND, LIQUID FUELS FUND AND CAPITAL RESERVE FUND**

YEARS ENDED DECEMBER 31, 2008, 2009, 2010, 2011 AND 2012

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
GENERAL FUND					
Beginning Fund Equity	\$ 998,296	\$ 1,346,583	\$ 1,592,361	\$ 1,706,757	\$ 2,271,585
Total Revenues and Other Financing Sources	5,068,702	5,079,770	4,940,206	5,266,552	6,165,960
Total Expenditures and Other Financing Uses	<u>(4,720,415)</u>	<u>(4,833,992)</u>	<u>(4,825,810)</u>	<u>(4,701,724)</u>	<u>(5,389,668)</u>
ENDING FUND BALANCE	<u>\$ 1,346,583</u>	<u>\$ 1,592,361</u>	<u>\$ 1,706,757</u>	<u>\$ 2,271,585</u>	<u>\$ 3,047,877</u>
LIQUID FUELS FUND					
Beginning Fund Equity	\$ 311,130	\$ 124,573	\$ 100,214	\$ 45,408	\$ 91,495
Total Revenues and Other Financing Sources	203,162	238,879	182,256	185,664	189,322
Total Expenditures and Other Financing Uses	<u>(389,719)</u>	<u>(263,238)</u>	<u>(237,062)</u>	<u>(139,577)</u>	<u>(222,953)</u>
ENDING FUND BALANCE	<u>\$ 124,573</u>	<u>\$ 100,214</u>	<u>\$ 45,408</u>	<u>\$ 91,495</u>	<u>\$ 57,864</u>
CAPITAL IMPROVEMENT FUND					
Beginning Fund Equity	\$ (516,375)	\$ (375,333)	\$ 556,416	\$ 667,989	\$ 265,270
Total Revenues and Other Financing Sources	1,269,908	2,239,172	3,023,895	1,668,263	558,674
Total Expenditures and Other Financing Uses	<u>(1,128,866)</u>	<u>(1,307,423)</u>	<u>(2,912,322)</u>	<u>(2,070,982)</u>	<u>(425,844)</u>
ENDING FUND BALANCE	<u>\$ (375,333)</u>	<u>\$ 556,416</u>	<u>\$ 667,989</u>	<u>\$ 265,270</u>	<u>\$ 398,100</u>

See the notes to financial statements and the independent auditor's report.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
DECEMBER 31, 2011**

AND

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA

DECEMBER 31, 2011

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET ASSETS – MODIFIED CASH BASIS	3
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS	4
BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS	5
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS	6
STATEMENT OF FIDUCIARY NET ASSETS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	7
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	8
NOTES TO FINANCIAL STATEMENTS	9
OTHER INFORMATION	
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – GENERAL FUND	25
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – CAPITAL IMPROVEMENT FUND	26
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – MODIFIED CASH BASIS – SPECIAL REVENUE FUND	27
SUPPLEMENTARY INFORMATION	
COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	28
COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS – MODIFIED CASH BASIS – FIDUCIARY FUNDS	29
STATEMENT OF CHANGES IN FUND BALANCE – GENERAL FUND, LIQUID FUELS FUND AND CAPITAL RESERVE FUND	30

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INDEPENDENT AUDITORS' REPORT

To The Mayor and Members of Council
Borough of Columbia
Columbia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Borough of Columbia as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the Borough's primary government as listed in the table of contents. These financial statements are the responsibility of the Borough's management. Our responsibility is to express an opinion on these financial statements 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 are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, the Borough prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, the accompanying financial statements are not intended to be presented in conformity with the accounting principles generally accepted in the United States of America.

The financial statements referred to above include only the primary government of the Borough of Columbia, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Borough's legal entity. The financial statements do not include financial data for the Borough's legally separate component units, which accounting principles generally accepted in the United States of America, as applied to the Borough's modified cash basis of accounting, require to be reported with the financial data of the Borough's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the modified cash basis financial position of the reporting entity of the Borough of Columbia as of December 31, 2011, and the changes in its modified cash basis financial position, for the year then ended in conformity with the basis of accounting described in Note 1.

In our opinion, except for the omissions described above, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of the Borough of Columbia, as of December 31, 2011, and the respective changes in modified cash basis financial position, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25 through 27 be presented to supplement the basic financial statement. Such 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 or placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison is prepared on the modified cash basis of accounting, which is an other comprehensive basis of accounting, and is presented as other information. We have applied certain limited procedures to the other information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Borough's financial statements as a whole. The combining and individual nonmajor fund financial statements and the Statements of Changes in Fund Balance are the responsibility of management and were derived from and relate 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 basic financial statements taken as a whole.

Sager, Swisher and Company, LLP

Columbia, Pennsylvania
March 27, 2012

BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA

STATEMENT OF NET ASSETS – MODIFIED CASH BASIS
DECEMBER 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 14,519,258
TOTAL ASSETS	<u>\$ 14,519,258</u>
 LIABILITIES AND NET ASSETS	
LIABILITIES	
Due to Authority	\$ 11,641,635
Payroll Withholdings	4,521
Deposits and Escrows	<u>244,752</u>
TOTAL LIABILITIES	<u>11,890,908</u>
 NET ASSETS	
Restricted	123,748
Unrestricted	<u>2,504,602</u>
TOTAL NET ASSETS	<u>2,628,350</u>
 TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,519,258</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2011**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u> <u>Primary Government</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Primary Government					
Governmental Activities					
General Government	\$ 1,033,619	\$ 289,269	\$ --	\$ 1,000,000	\$ 255,650
Public Safety	2,541,778	236,023	171,493	--	(2,134,262)
Sanitation	--	29,363	14,622	--	43,985
Highways and Streets	859,985	68,473	193,794	--	(597,718)
Other Services	88,453	44,865	--	--	(43,588)
Culture and Recreation	291,030	--	71,829	--	(219,201)
Debt Service	1,141,470	--	--	--	(1,141,470)
Employee Benefits, Insurance and Other	704,444	10,818	313,138	--	(380,488)
Miscellaneous Expenses	<u>1,504</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,504)</u>
Total Primary Government	<u>\$ 6,662,283</u>	<u>\$ 678,811</u>	<u>\$ 764,876</u>	<u>\$ 1,000,000</u>	<u>(4,218,596)</u>
General Revenues					
					2,832,481
					1,229,268
					11,655
					318,176
					27,630
					<u>7,582</u>
					<u>4,426,792</u>
					208,196
					<u>2,420,154</u>
					<u>\$ 2,628,350</u>

-4-

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	Major Funds		Nonmajor Funds	Total
	General Fund	Capital Projects Fund	Liquid Fuels Funds	
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 2,683,686	\$ 220,483	\$ 91,495	\$ 2,995,664
Due from Other Funds	--	44,787	--	44,787
Total Current Assets	<u>2,683,686</u>	<u>265,270</u>	<u>91,495</u>	<u>3,040,451</u>
Restricted Assets				
Cash and Cash Equivalents	--	11,523,594	--	11,523,594
Total Restricted Assets	<u>--</u>	<u>11,523,594</u>	<u>--</u>	<u>11,523,594</u>
TOTAL ASSETS	<u>\$ 2,683,686</u>	<u>\$ 11,788,864</u>	<u>\$ 91,495</u>	<u>\$ 14,564,045</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to Other Funds	\$ 44,787	\$ --	\$ --	\$ 44,787
Due to Authority	118,041	11,523,594	--	11,641,635
Payroll Withholdings	4,521	--	--	4,521
Deposits and Escrows	244,752	--	--	244,752
TOTAL LIABILITIES	<u>412,101</u>	<u>11,523,594</u>	<u>--</u>	<u>11,935,695</u>
FUND BALANCES				
Restricted	14,386	17,867	91,495	123,748
Assigned	--	247,403	--	247,403
Unassigned	2,257,199	--	--	2,257,199
TOTAL FUND BALANCES	<u>2,271,585</u>	<u>265,270</u>	<u>91,495</u>	<u>2,628,350</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,683,686</u>	<u>\$ 11,788,864</u>	<u>\$ 91,495</u>	<u>\$ 14,564,045</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS.
YEAR ENDED DECEMBER 31, 2011**

	<u>Major Funds</u>		<u>Nonmajor Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Liquid Fuels Funds</u>	
REVENUES				
Real Estate Taxes and Penalties	\$ 2,832,481	\$ --	\$ --	\$ 2,832,481
Other Taxes	1,113,372	--	--	1,113,372
Licenses and Permits	121,345	--	--	121,345
Fines and Forfeits	164,831	--	--	164,831
Interest, Rents and Royalties	63,961	8,495	39	72,495
Intergovernmental Revenue	488,433	1,069,998	185,625	1,744,056
Charges for Services	441,254	2,994	--	444,248
Contributions	22,475	10,000	--	32,475
Miscellaneous Revenue	18,131	8,600	--	26,731
TOTAL REVENUES	<u>5,266,283</u>	<u>1,100,087</u>	<u>185,664</u>	<u>6,552,034</u>
EXPENDITURES				
General Government	611,855	421,764	--	1,033,619
Public Safety	2,437,289	104,489	--	2,541,778
Highways and Streets	590,246	130,162	139,577	859,985
Other Services	49,435	39,018	--	88,453
Culture and Recreation	53,587	237,443	--	291,030
Debt Service	3,455	1,138,015	--	1,141,470
Employee Benefits, Insurance and Other	704,444	--	--	704,444
Miscellaneous Expenditures	1,413	91	--	1,504
TOTAL EXPENDITURES	<u>4,451,724</u>	<u>2,070,982</u>	<u>139,577</u>	<u>6,662,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>814,559</u>	<u>(970,895)</u>	<u>46,087</u>	<u>(110,249)</u>
OTHER FINANCING SOURCES (USES)				
Interfund Transfers	(250,000)	250,000	--	--
Refund of Prior Year Expenditures	269	--	--	269
Sale of Fixed Assets	--	318,176	--	318,176
TOTAL OTHER FINANCING SOURCES (USES)	<u>(249,731)</u>	<u>568,176</u>	<u>--</u>	<u>318,445</u>
NET CHANGE IN FUND BALANCES	564,828	(402,719)	46,087	208,196
FUND BALANCES - JANUARY 1, 2011	<u>1,706,757</u>	<u>667,989</u>	<u>45,408</u>	<u>2,420,154</u>
FUND BALANCES - DECEMBER 31, 2011	<u>\$ 2,271,585</u>	<u>\$ 265,270</u>	<u>\$ 91,495</u>	<u>\$ 2,628,350</u>

The accompanying notes are an integral part of these financial statements.

Basis for Qualified Opinion

The financial statements referred to above include only the primary government of the Borough of Columbia, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the Borough's legal entity. The financial statements do not include financial data for the Borough's legally separate component units, which accounting principles generally accepted in the United States of America, as applied to the Borough's modified cash basis of accounting, require to be reported with the financial data of the Borough's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the modified cash basis financial position of the reporting entity of the Borough of Columbia as of December 31, 2012, and the changes in its modified cash basis financial position, for the year then ended in conformity with the basis of accounting described in Note 1. In accordance with accounting principles generally accepted in the United States of America, the Borough of Columbia intends to issue separate reporting entity financial statements.

Qualified Opinion

In our opinion, except for the omission described in the Basis for Qualified Opinion paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of the Borough of Columbia, as of December 31, 2012, and the respective changes in modified cash basis financial position, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principle generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Management has not presented the management's discussion and analysis that governmental 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 26 and 27 be presented to supplement the basic financial statements. Such 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. The budgetary comparison is prepared on the modified cash basis of accounting, which is an other comprehensive basis of accounting, and is presented as other information. We have applied certain limited procedures to the other information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Borough's modified cash basic financial statements. The combining fiduciary fund financial statements and statements of changes in fund balance are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fiduciary fund financial statements and statements of changes in fund balance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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.

Sager, Swisher and Company, LLP

Columbia, Pennsylvania
April 10, 2013

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF NET POSITION – MODIFIED CASH BASIS
DECEMBER 31, 2012**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 3,941,287
TOTAL ASSETS	<u>\$ 3,941,287</u>
LIABILITIES	
Due to Authority	\$ 182,336
Payroll Withholdings	20
Deposits and Escrows	<u>255,090</u>
TOTAL LIABILITIES	<u>437,446</u>
NET POSITION	
Restricted	473,777
Unrestricted	<u>3,030,064</u>
TOTAL NET POSITION	<u>3,503,841</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,941,287</u>

The accompanying notes are an integral part of these financial statements.

BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA

STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Primary Government					
Governmental Activities					
General Government	\$ 609,677	\$ 305,687	\$ --	\$ --	\$ (303,990)
Public Safety	2,618,547	227,838	166,221	--	(2,224,488)
Sanitation	--	16,317	11,786	--	28,103
Highways and Streets	871,543	66,762	--	260,687	(544,094)
Other Services	116,006	22,298	--	--	(93,708)
Culture and Recreation	176,602	2,261	5,040	455,509	286,208
Debt Service	173,969	--	--	--	(173,969)
Employee Benefits, Insurance and Other	457,176	24,435	203,838	--	(228,903)
Miscellaneous Expenses	<u>2,883</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(2,883)</u>
Total Primary Government	<u>\$ 5,026,403</u>	<u>\$ 665,598</u>	<u>\$ 386,885</u>	<u>\$ 716,196</u>	<u>(3,257,724)</u>
General Revenues					
					2,875,800
					1,200,959
					17,200
					17,871
					11,833
					<u>9,552</u>
					<u>4,133,215</u>
					875,491
					<u>2,628,350</u>
					<u>\$ 3,503,841</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**BALANCE SHEET – MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	Major Funds		Nonmajor Funds	
	General Fund	Capital Projects Fund	Liquid Fuels Funds	Total
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 3,504,731	\$ 378,692	\$ 57,864	\$ 3,941,287
Due from Other Funds	--	17,588	--	17,588
Due from Authority	--	1,820	--	1,820
Total Current Assets	<u>3,504,731</u>	<u>398,100</u>	<u>57,864</u>	<u>3,960,695</u>
TOTAL ASSETS	<u>\$ 3,504,731</u>	<u>\$ 398,100</u>	<u>\$ 57,864</u>	<u>\$ 3,960,695</u>
LIABILITIES				
Due to Other Funds	\$ 17,588	\$ --	\$ --	\$ 17,588
Due to Authority	184,156	--	--	184,156
Payroll Withholdings	20	--	--	20
Deposits and Escrows	255,090	--	--	255,090
TOTAL LIABILITIES	<u>456,854</u>	<u>--</u>	<u>--</u>	<u>456,854</u>
FUND BALANCES				
Restricted	17,813	398,100	57,864	473,777
Assigned	625,880	--	--	625,880
Unassigned	2,404,184	--	--	2,404,184
TOTAL FUND BALANCES	<u>3,047,877</u>	<u>398,100</u>	<u>57,864</u>	<u>3,503,841</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,504,731</u>	<u>\$ 398,100</u>	<u>\$ 57,864</u>	<u>\$ 3,960,695</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS – GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2012**

	<u>Major Funds</u>		<u>Nonmajor Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Liquid Fuels Funds</u>	
REVENUES				
Real Estate Taxes and Penalties	\$ 2,875,800	\$ --	\$ --	\$ 2,875,800
Other Taxes	1,085,242	--	--	1,085,242
Licenses and Permits	122,039	--	--	122,039
Fines and Forfeits	155,335	--	--	155,335
Interest, Rents and Royalties	33,353	748	30	34,131
Intergovernmental Revenue	373,382	514,632	189,020	1,077,034
Charges for Services	447,580	7,367	--	454,947
Contributions	24,847	18,400	--	43,247
Miscellaneous Revenue	<u>31,637</u>	<u>--</u>	<u>272</u>	<u>31,909</u>
TOTAL REVENUES	<u>5,149,215</u>	<u>541,147</u>	<u>189,322</u>	<u>5,879,684</u>
EXPENDITURES				
General Government	571,999	37,678	--	609,677
Public Safety	2,617,786	761	--	2,618,547
Highways and Streets	594,411	54,179	222,953	871,543
Other Services	66,156	49,850	--	116,006
Culture and Recreation	64,756	111,846	--	176,602
Debt Service	2,439	171,530	--	173,969
Employee Benefits, Insurance and Other	457,176	--	--	457,176
Miscellaneous Expenditures	<u>2,883</u>	<u>--</u>	<u>--</u>	<u>2,883</u>
TOTAL EXPENDITURES	<u>4,377,606</u>	<u>425,844</u>	<u>222,953</u>	<u>5,026,403</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>771,609</u>	<u>115,303</u>	<u>(33,631)</u>	<u>853,281</u>
OTHER FINANCING SOURCES (USES)				
Refund of Prior Year Expenditures	4,339	--	--	4,339
Sale of Fixed Assets	<u>344</u>	<u>17,527</u>	<u>--</u>	<u>17,871</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,683</u>	<u>17,527</u>	<u>--</u>	<u>22,210</u>
Change in Fund Balances	776,292	132,830	(33,631)	875,491
Fund Balances – January 1, 2012	<u>2,271,585</u>	<u>265,270</u>	<u>91,495</u>	<u>2,628,350</u>
Fund Balances – December 31, 2012	<u>\$ 3,047,877</u>	<u>\$ 398,100</u>	<u>\$ 57,864</u>	<u>\$ 3,503,841</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF FIDUCIARY NET POSITION
MODIFIED CASH BASIS – FIDUCIARY FUNDS
DECEMBER 31, 2012**

	<u>Pension Trust</u>		
	<u>Non-Uniform Pension Fund</u>	<u>Police Pension Fund</u>	<u>Private Purpose Trust Funds</u>
ASSETS			
Cash and Cash Equivalents	\$ --	\$ --	\$ 4,116
Investments	<u>951,135</u>	<u>5,264,878</u>	<u>113,970</u>
TOTAL ASSETS	<u>\$ 951,135</u>	<u>\$ 5,264,878</u>	<u>\$ 118,086</u>
LIABILITIES	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
NET POSITION			
Restricted for			
Pension Benefits	951,135	5,264,878	--
Other Projects	<u>--</u>	<u>--</u>	<u>118,086</u>
TOTAL NET POSITION	<u>951,135</u>	<u>5,264,878</u>	<u>118,086</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 951,135</u>	<u>\$ 5,264,878</u>	<u>\$ 118,086</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MODIFIED CASH BASIS – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2012**

	<u>Pension Trust</u>		<u>Private Purpose Trust Funds</u>
	<u>Non- Uniform Pension Fund</u>	<u>Police Pension Fund</u>	
ADDITIONS			
State Contributions – Act 205	\$ --	\$ 203,838	\$ --
Municipal Contributions	81,058	46,879	3,000
Investment Income	83,126	616,855	14,834
Employee Contributions	--	40,242	--
Donations	--	--	2,000
Membership Dues	--	--	2,685
TOTAL ADDITIONS	<u>164,184</u>	<u>907,814</u>	<u>22,519</u>
DEDUCTIONS			
Distributions and Benefit Payments	154,860	240,775	--
Administrative Fees	--	24,250	--
Culture and Recreation	--	--	25,475
Miscellaneous Expenses	--	--	1,300
TOTAL DEDUCTIONS	<u>154,860</u>	<u>265,025</u>	<u>26,775</u>
Change in Net Position	9,324	642,789	(4,256)
Net Position – January 1, 2012	<u>941,811</u>	<u>4,622,089</u>	<u>122,342</u>
Net Position – December 31, 2012	<u>\$ 951,135</u>	<u>\$ 5,264,878</u>	<u>\$ 118,086</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Borough of Columbia were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body of the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

A. Reporting Entity

In evaluating the Borough as a reporting entity, management has addressed all potential component units, which may or may not fall within the Borough's financial accountability. The criteria used to evaluate component units for possible inclusion of the Borough's reporting entity are financial accountability and the nature and significance of the relationship.

Based on the above criteria, the following is a component unit of the Borough:

Columbia Municipal Authority (the Authority) – The Authority was created to finance, construct and maintain adequate sewage treatment facilities for the Borough of Columbia. On January 1, 2001, the Authority was converted to an operating Authority. The Borough appoints members to the Municipal Authority and the Authority provides services primarily for the benefit of the Borough. Complete financial statements of the Authority are available at the office of the Borough.

This report includes all the funds of the Borough of Columbia with the exception of the Columbia Municipal Authority. The Authority is further described in Note 9.

B. Fund Accounting

The accounts of the Borough are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent.

C. Basis of Presentation

Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately in the government-wide financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Borough's governmental activities. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

Fund financial statements are also provided in the report for all of the governmental funds and the fiduciary funds of the Borough. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The Borough reports the following major governmental funds:

The general fund is the Borough's principal operating fund used to account for all financial resources except those required to be in another fund.

The capital projects fund is used to account for financial resources related to general fixed asset acquisitions, construction and improvements. This fund includes the Capital Improvement Fund.

Additionally, the Borough reports the following nonmajor governmental fund:

The special revenue fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. This fund includes the Liquid Fuels Fund.

Fiduciary Fund Types are used to account for the assets held by the Borough as a trustee or agent for individuals, private organizations and/or governmental units. The funds included in this category are:

Private Purpose Trust Funds are used to account for assets held the by Borough as agent for others. These funds include the Tree Commission Fund and the William F. Lockard Trust Fund.

The Pension Trust Funds provide benefits for Borough employees. The principal revenue source for these funds is state contributions. The funds included in this category are the police pension funds and the non-uniform pension fund.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements regardless of measurement focus.

The Borough's accounts are maintained, and these statements are presented, on the modified cash basis of accounting under which income collected, costs and expenses paid, assets, liabilities, fund balance and net assets arising as a result of cash transactions or from the acquisition of long-lived assets, for cash are recognized. Receivables, payables, and deferred expenses, which may be material in amount, are not reflected in the accompanying financial statements which are not intended to present the financial position or the results of operations in conformity with generally accepted accounting principles. Receivables and payables from developer escrows resulting from cash transactions are reflected in these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

An operating budget is adopted every year for the general fund on a modified cash basis of accounting. The general fund is the only fund for which a budget is legally required.

Appropriations lapse at the end of the year. Board approval is required for budget amendments. In order to preserve a portion of an appropriation for which an expenditure has been committed by purchase order, contract, or other form of commitment, an encumbrance is recorded. Encumbrances outstanding at the year-end are reported as reservations of fund balances. As of December 31, 2012, the Borough had no encumbrances.

The Borough Council may make new appropriations, supplementary appropriations and transfers from one appropriation to another during the fiscal year, provided it is within the current year's revenues or from funds made available from additional borrowings.

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

G. Capital Assets

Capital assets are not recorded and are considered an expenditure when purchased. No depreciation has been provided for in these financial statements.

H. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and the payment of principal and interest are reported as expenditures.

I. Estimates

The preparation of financial statements in conformity with an other comprehensive basis of accounting requires management to make estimates and assumptions that affect certain reporting amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Cash, Cash Equivalents and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments that are readily convertible to known amounts of cash and include investments with original maturities of three months or less.

All investments are stated at cost, which approximates fair value.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then. During the year ended December 31, 2012, the Borough did not have any deferred outflows of resources.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time. During the year ended December 31, 2012, the Borough did not have any deferred inflows of resources.

L. Net Position Flow Assumption

Sometimes the Borough will fund outlays for a particular purpose from both restricted and unrestricted resources. It is the Borough's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

M. Fund Balance Policy

The Borough implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to address issues related to how fund balance was being reported. GASB 54 requires the fund balance amounts to be properly reported within one of the following fund balance categories:

Nonspendable – amounts that are not in spendable form (such as inventory) or required to be legally or contractually maintained intact,

Restricted – amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed – amounts that can be used only for the specific purposes determined by a formal action of the Borough Council (the borough's highest level of decision making authority). The Council is required to also take formal action to modify or rescind the commitment,

Assigned – amounts intended to be used by the Borough for specific purposes that are neither restricted nor committed. Assignments can be made by the governing body itself or by its designee,

Unassigned – residual classification for the Borough's general fund and includes all spendable amounts not contained in the other classifications.

Committed Fund Balance Policy

The Borough's committed fund balances are amounts required to be reported by the Borough Council, either because of policy or because of motions that passed at council meetings.

As of December 31, 2012, the Borough's committed fund was \$-0-.

Assigned Fund Balance Policy

The Borough's assigned fund balances are amounts the Borough intends to use for a specific purpose as expressed by the Borough Manager. The Borough adopted a Fund Balance Policy in November 2011 authorizing the Borough Manager to assign fund balance.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Order of Fund Balance Spending Policy

The Borough's policy is to first apply restricted fund balance, then committed, assigned, and unassigned, respectively when an expenditure is incurred for purposes for which amounts in any of these classifications could be used.

Minimum Fund Balance

The Borough's policy is to strive to maintain an unassigned fund balance of not less than seventeen percent (17%) of the budgeted expenditures for the fiscal year. If the unassigned portion of the fund balance falls below the threshold of ten percent (10%) of the budgeted expenditures, the Council will pursue options of increasing revenue and decreasing expenditures, or a combination of both until the ten percent (10%) minimum is attained.

N. Date of Management's Review

Management has evaluated subsequent events through April 10, 2013, the date the financial statements were available to be issued.

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including obligations of (1) the United States of America or any of its agencies or instrumentalities back by full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (3) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation are authorized to the extent that such accounts are so insured and, for an amounts above the insured maximum, provided that approved collateral as provided by law is pledged by the depository.

In addition to the investments authorized for governmental funds, fiduciary fund investments may also be made in a variety of investments as determined by the respective boards.

Cash

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned. The Borough does not have a policy for custodial credit risk. As of December 31, 2012, \$3,453,211 of the Borough's bank balance of \$3,732,330 was exposed to custodial credit risk as:

Uninsured and uncollateralized	\$	--
Collateralized with securities held by the pledging financial institution		--
Uninsured and collateral held by the pledging bank's trust department not in the Borough's name		<u>3,453,211</u>
		<u>\$ 3,453,211</u>

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Reconciliation to Financial Statements

Uninsured Amount Above	\$ 3,453,211
Plus: Insured Amount	279,119
Deposits in Transit	73,212
Less: Outstanding Checks	<u>(225,911)</u>
 Carrying Amount - Bank Balances	 3,579,631
Plus: PA Invest - Money Market	301,588
PLGIT - Liquid Fuels Fund	63,959
Cash on Hand	<u>225</u>
 Total Cash per Financial Statements	 <u>\$ 3,945,403</u>

Interest Rate Risk

The Borough does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Management does monitor rates of returns for investments on a monthly basis.

Credit Risk

The Borough does not have an investment policy that would limit its investment choices to certain credit ratings.

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Borough will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. As of December 31, 2012, none of the Borough's investments of \$113,970 was exposed to custodial risk.

In 2008, the Federal Deposit Insurance Corporation (FDIC) insurance coverage increased to \$250,000. In November 2010, the FDIC implemented provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act that provide for unlimited insurance of noninterest bearing transaction accounts. During the period December 31, 2010 through December 31, 2012 all noninterest bearing transaction accounts were fully insured by FDIC insurance.

Beginning January 1, 2013, all interest and noninterest bearing demand accounts are aggregated in total by financial institution and are fully insured up to \$250,000. Time and savings accounts also have FDIC insurance coverage up to \$250,000.

Investments

As of December 31, 2012, the Borough had the following investments:

<u>Investment</u>	<u>Fair Value</u>
Wells Fargo - Investment Account (Lockard Trust)	<u>\$ 113,970</u>
	<u>\$ 113,970</u>

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Concentration of Credit Risk – Deposits and Investments

More than 5% of the Borough's governmental and private purpose trust fund deposits and investments are held at various banks. The total deposits and investments were invested in the various financial institutions as follows:

<u>Financial Institution</u>	<u>Deposit Amount</u>	<u>Concentration Percentage</u>
Susquehanna Bank	\$ 3,716,931	88.25%
PA Invest	301,588	7.16%
Banks less than 5%	<u>193,328</u>	<u>4.59%</u>
	<u>\$ 4,211,847</u>	<u>100.00%</u>

NOTE 3 – INVESTMENTS - PENSION TRUST FUNDS

Investments

As of December 31, 2012, the Borough had the following investments:

<u>Investment</u>	<u>Fair Value</u>	
<u>Police Pension Fund</u>		
Principal Financial Group	\$ 5,264,878	84.70%
<u>Non-Uniformed Pension Fund</u>		
Prudential	<u>951,135</u>	<u>15.30%</u>
	<u>\$ 6,216,013</u>	<u>100.00%</u>

Credit Risk

The Borough does not have an investment policy that would limit its investment choices to certain credit ratings.

NOTE 4 – PROPERTY TAXES AND TAXES RECEIVABLE

The Borough of Columbia did not report taxes receivable or deferred taxes under the modified cash basis of accounting. The amount of real estate taxes receivable at December 31, 2012 were \$243,467, all of which was estimated to be collectible by management. The real estate taxes receivable decreased by \$27,165 over the previous year balance of \$270,632.

Property taxes are levied as of January 1 on property values assessed by the county as of the same date. The Borough of Columbia's tax rate for the year ended on December 31, 2012 was 8.00 mills (\$8.00 per \$1,000 of assessed valuation). A 2% discount is given on taxes paid prior to May 1, the face amount is payable May 1 – June 30 and a 10% penalty is assessed on payment received after June 30. Unpaid taxes as of December 31st are submitted to the tax claim bureau for collection on January 15th of the year following assessment.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 5 – LONG-TERM DEBT

The Borough of Columbia did not report long-term debt on the face of the statements under the modified cash basis of accounting.

The annual changes in the long-term debt are as follows:

	<u>Bonds/Notes Payable</u>	<u>Compensated Absences</u>	<u>Long-Term Debt</u>
Beginning of Year	\$ 2,439,765	\$ 153,669	\$ 2,593,434
Principal Retirement	(57,567)	--	(57,567)
Increase (Decrease) in Compensated Absences	--	33,714	33,714
End of Year	<u>\$ 2,382,198</u>	<u>\$ 187,383</u>	<u>\$ 2,569,581</u>

Long-term debt consists of the following:

	<u>December 31, 2012</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Series 2006 - USDA General Obligation Bond	\$ 2,313,271	4.125%	6/1/2046
Series 2010 - General Obligation Note	<u>68,927</u>	2.950%	8/31/2015
	<u>\$ 2,382,198</u>		

Long-term debt consists of the Series of 2006 general obligation bond issued by the United States Department of Agriculture (USDA) and the Series of 2010 issued by PNC Bank. The USDA general obligation bond was to provide funds to finance capital projects (Route 462 Curbs and Sidewalks) and will be repayed with semi-annual installments of \$64,100 over a period of 40 years. The Series of 2010 General Obligation Note was issued in July 2010 in the amount of \$125,000. The purpose of this note was to purchase police vehicles and to complete several projects within the Borough. The note has a five-year term and an interest rate fixed at 2.95%.

The calculated future annual payments required to amortize the USDA General Obligation Bond outstanding as of December 31, 2012 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 33,034	\$ 95,166	\$ 128,200
2014	34,410	93,790	128,200
2015	35,844	92,356	128,200
2016	37,338	90,862	128,200
2017	38,894	89,306	128,200
2018-2022	220,180	420,820	641,000
2023-2027	270,047	370,953	641,000
2028-2032	331,209	309,791	641,000
2033-2037	406,222	234,778	641,000
2038-2042	498,226	142,774	641,000
2043-2046	<u>407,867</u>	<u>34,221</u>	<u>442,088</u>
	<u>\$ 2,313,271</u>	<u>\$ 1,974,817</u>	<u>\$ 4,288,088</u>

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 5 – LONG-TERM DEBT (Continued)

The calculated future annual payments required to amortize the Series of 2010 General Obligation Note outstanding as of December 31, 2012 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 25,225	\$ 1,695	\$ 26,920
2014	25,979	941	26,920
2015	<u>17,723</u>	<u>196</u>	<u>17,919</u>
	<u>\$ 68,927</u>	<u>\$ 2,832</u>	<u>\$ 71,759</u>

The Borough of Columbia also issued and guarantees the General Obligation Note, Series of 2001 on behalf of the Columbia Municipal Authority. The note was to provide funds to finance capital projects of the sewage treatment and transportation facilities. The note was issued for \$1,450,000 and is payable over 20 years until 2024. The interest rate is fixed at 4.32% until July 1, 2009. A variable rate equal to 64% of the "Wall Street Journal Prime Rate" will be used thereafter and adjusted annually. The interest rate as of December 31, 2012 was 2.08%. As of December 31, 2012, the balance of the note was \$832,070 and is reported on the financial statements of the Authority.

The Borough of Columbia issued and guarantees the General Obligation Bonds, Series of 2010 on behalf of the Columbia Municipal Authority. The bond proceeds are to provide funds to upgrade the existing sewer plant. The bonds were issued for \$12,000,000 and bear interest rates ranging from 1.899% to 7.554%. The bonds are set to mature in 2041. The balance outstanding as of December 31, 2012 was \$11,750,000 and is reported on the financial statements of the Authority.

Compensated Absences

Accrued compensated absences consist of accrued vacation/paid leave of \$187,383. The accrued vacation/paid leave is computed for all employees who had not used all of their allowable vacation time as of December 31, 2012. Vacation/paid leave is payable to all employees regardless of how their employment with the Borough is terminated. The accrued sick leave liability calculated at retirement was \$20,882. Accrued sick leave is calculated for the retirement liabilities as stated in the union contracts.

NOTE 6 – DUE TO/FROM OTHER FUNDS AND TRANSFERS

Interfund receivable and payable balances as of December 31, 2012 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ --	\$ 17,588
Capital Improvement Fund	<u>17,588</u>	<u>--</u>
	<u>\$ 17,588</u>	<u>\$ 17,588</u>

The interfund balance between the General Fund and Capital Improvement Fund represents amounts owed for normal operating costs to be reimbursed.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 7 – PENSION PLANS

POLICE PENSION PLAN

Plan Description

The Borough of Columbia currently has a single-employer defined benefit police pension plan for full-time police employees. The police pension plan was established by and enrolled in the Pennsylvania Municipal Ordinance Retirement Law, Act of February 1, 1974. P.L. 34. No. 15.

Eligibility Requirements and Benefits Descriptions

All full-time police employees of the Borough of Columbia are eligible to participate in the pension plan from the date of employment with the Borough's police force. A participant is eligible for normal retirement after attainment of age 50 and upon completion of 25 years of service. At December 31, 2012, there were sixteen employees covered by the plan and nine retirees receiving retirement benefits.

Contributions and Funding Policy

The normal retirement pension is equal to 50% of the average monthly salary for the last 36 months of employment, plus a service increment equal to \$20 per month per year of service in excess of 25 years of service up to a maximum service increment of \$100 per month. The normal retirement pension is payable monthly during the participant's lifetime with payments continuing after the participant's death to the surviving spouse, provided the surviving spouse is not remarried, or to dependent children under the age of 18 at an amount equal to 50% of the amount payable to the participant at the time of the participant's death. If a participant is totally and permanently disabled in the line of duty, he is eligible for a disability pension equal to the benefit based on the normal retirement formula. If a participant is eligible for retirement or killed in service, a death benefit is payable to his surviving spouse or children under age 18 in an amount equal to 50% of the benefit the member would have been receiving had he been retired at the time of his death. If an active member is killed in line of duty, a monthly death benefit is payable to survivor's spouse or eligible child, equal to 100% of the member's monthly salary at the time of death. A participant's benefits vest upon completion of 12 years of service. The vested benefit is a deferred pension beginning at normal retirement and is equal to the benefit accrued to the date of termination.

The plan is funded through state allocations from the General Municipal Pension System State Aid Program, public contributions and through member contributions of 5% of compensation. Past member contributions are credited with 2.0% interest per annum.

"Contributions required" are estimates prepared by municipal officials. The estimated contributions may contain immaterial errors which will not affect the long-term funding of the plan. The minimum funding requirements are based on the results of the most recent actuarial valuation report updated to reflect changes in payroll and expenses. The annual required contribution of the plan, the annual pension cost contributed and the net pension obligation for the years ended December 31, 2003 through December 31, 2012 were as follows:

<u>Year Ended December 31,</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed By</u>		<u>Net Pension Obligation</u>
		<u>Employer</u>	<u>Others</u>	
2003	154,158	100%	0%	--
2004	151,806	100%	0%	--
2005	192,947	100%	0%	--
2006	119,658	100%	0%	--
2007	132,218	100%	0%	--
2008	132,515	100%	0%	--
2009	122,346	100%+	0%	--
2010	127,105	100%+	0%	--
2011	257,936	100%+	0%	--
2012	250,717	100%+	0%	--

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 7 – PENSION PLANS (Continued)

POLICE PENSION PLAN (Continued)

Actuarial Valuation

An actuarial study as of January 1, 2011 was completed by Municipal Finance Partners, Inc. on February 17, 2011. The actuarial cost method used was the entry age normal cost method. The following significant assumptions were used in the actuarial valuations as of January 1, 2011; (1) a 7% rate of return; (2) rates of turnover ranging from 5.5% at age 20 to 0% at age 55; (3) pre-retirement mortality life expectancies based on the GA 1983 table; (4) post-retirement mortality life expectancies based on the GA 1983 table, (5) loading based on the SOA 1987 table for disability; (6) death benefit cost computed on the assumption that all participants will have spouses of the same age at the date of eligibility of the benefit; (7) projected salary increases of 5.5% per year; (8) normal retirement age; (9) provision for administrative expenses added to cost; (10) moderate inflation based on long-term historical average rate; (11) actuarial value of assets based on market value as determined by the trustee; and (12) level dollar closed amortization method for the unfunded actuarial accrued liability with a remaining amortization period of 8 years.

The pension benefit obligation, which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and estimated to be payable in the future as a result of employee service to date.

Historical trend information required to be disclosed, beginning as of January 1, 2003 is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial (Liability) /Funding Excess (Deficit)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Actuarial (Liability)/ Funding Excess (Deficit) as a Percentage of Payroll</u>
1-1-03	2,871,792	3,225,332	353,540	89.0%	891,784	39.6%
1-1-05	3,771,598	3,759,176	(12,422)	100.3%	1,048,720	1.2%
1-1-07	4,739,454	4,328,476	(410,978)	109.5%	1,200,494	34.2%
1-1-09	4,496,461	5,227,451	730,990	86.0%	1,275,907	57.3%
1-1-11	4,832,600	5,494,348	661,748	88.0%	1,274,096	51.9%

NONUNIFORM PENSION PLAN

Effective January 1, 1982, the Borough adopted a defined contribution money purchase pension plan. All full-time employees, except police officers, are able to join the plan on January 1 or July 1 after completion of one month of service. Normal retirement is based on attainment of age 62 and completion of ten years of service. Upon entering the plan, participants are 100% vested. Upon retirement, the full balance in the participant's account is payable. The plan is funded through municipal contributions and through state allocations from the General Municipal Pension System State Aid Program.

The Borough signed a contract with the Columbia Borough employees' union, which established the Borough's rate of contribution for employee compensation. For 2012, the Borough's rate of contribution was 7% for all nonuniformed members of the plan.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012**

NOTE 7 – PENSION PLANS (Continued)

NONUNIFORM PENSION PLAN (Continued)

The defined contribution money purchase plan invests in mutual funds with Prudential Investments. The mutual funds allow the participant of the plan to invest in a variety of mutual funds, depending on the investment objective and level of risk each participant wants to assume.

The contribution to the defined contribution money purchase plan to purchase mutual funds was calculated using the salary amount of \$1,157,971 and resulted in a contribution paid in 2012 of \$81,058.

DEFERRED COMPENSATION PLANS

On August 1, 1991, the Borough adopted a deferred compensation plan for nonuniform employees, in addition to the defined contribution money purchase plan. The deferred compensation plan qualifies under Section 457 of the Internal Revenue Code. Commencement of deferral of compensation for employees can begin immediately. Employees must notify the Borough of their election to defer compensation. Employee contributions to the deferred compensation plan are discretionary. There is no Borough contribution. Vesting is full and immediate.

The deferred compensation plan invests the funds in mutual funds with Prudential Investments. The mutual funds allow the participants of the plan to invest in a variety of mutual funds, depending on the investment objective and level of risk each participant wants to assume.

The total employee contributions to the deferred compensation plan for 2012 were \$14,253.

In 2009, the Borough adopted a deferred compensation plan for police employees, in addition to the defined benefit pension plan. The deferred compensation plan qualifies under Section 457 of the Internal Revenue Code. Commencement of deferral of compensation for employees can begin immediately. Employees must notify the Borough of their election to defer compensation. Employee contributions to the deferred compensation plan are discretionary. There is no Borough contribution. Vesting is full and immediate.

The deferred compensation plan invests the funds in guaranteed interest accounts with Principal Financial Group. Total employee contributions to the deferred compensation plan for 2012 were \$19,861.

NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Other post-employment benefits (OPEB), like pensions, are exchanges of salaries and benefits for future benefits to retain employees. The Borough provides certain health care benefits to retired police as required by collecting bargaining agreements. Medical coverage under the plan for eligible retirees and their spouses will be provided through continuation of coverage under the Borough's health, dental and vision plans covering active employees. Retired members will contribute 33 1/3% of the cost of postretirement medical insurance provided under this plan. The cost of retirees' retirement benefits is recognized as expenditure at the time premiums are paid. The Borough has not established a separate OPEB Plan Fund and is on the pay-as-you-go basis.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF FIDUCIARY NET ASSETS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
DECEMBER 31, 2011**

	<u>Pension Trust</u>		<u>Private Purpose Trust Funds</u>
	<u>Non- Uniform Pension Fund</u>	<u>Police Pension Fund</u>	
ASSETS			
Cash and Cash Equivalents	\$ --	\$ --	\$ 22,172
Investments	<u>941,811</u>	<u>4,622,089</u>	<u>100,170</u>
TOTAL ASSETS	<u>\$ 941,811</u>	<u>\$ 4,622,089</u>	<u>\$ 122,342</u>
LIABILITIES AND NET ASSETS			
LIABILITIES	\$ --	\$ --	\$ --
NET ASSETS			
Held in Trust for Pension Benefits	941,811	4,622,089	--
Other Projects	<u>--</u>	<u>--</u>	<u>122,342</u>
TOTAL NET ASSETS	<u>941,811</u>	<u>4,622,089</u>	<u>122,342</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 941,811</u>	<u>\$ 4,622,089</u>	<u>\$ 122,342</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2011**

	<u>Pension Trust</u>		
	<u>Non- Uniform Pension Fund</u>	<u>Police Pension Fund</u>	<u>Private Purpose Trust Funds</u>
ADDITIONS			
State Contributions – Act 205	\$ 74,642	\$ 257,936	\$ --
Investment Income	--	14,461	2,907
Employee Contributions	--	35,954	--
Donations	--	--	3,167
Membership Dues	--	--	2,235
	<u>74,642</u>	<u>308,351</u>	<u>8,309</u>
TOTAL ADDITIONS			
DEDUCTIONS			
Decrease in Market Value	46,611	--	8,729
Distributions and Benefit Payments	184,066	222,616	--
Administrative Fees	68	24,875	--
Culture and Recreation	--	--	1,985
Miscellaneous Expenses	--	--	400
	<u>230,745</u>	<u>247,491</u>	<u>11,114</u>
TOTAL DEDUCTIONS			
CHANGE IN NET ASSETS	(156,103)	60,860	(2,805)
NET ASSETS – JANUARY 1, 2011	<u>1,097,914</u>	<u>4,561,229</u>	<u>125,147</u>
NET ASSETS – DECEMBER 31, 2011	<u>\$ 941,811</u>	<u>\$ 4,622,089</u>	<u>\$ 122,342</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Borough of Columbia were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body of the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are as follows:

A. Reporting Entity

In evaluating the Borough as a reporting entity, management has addressed all potential component units, which may or may not fall within the Borough's financial accountability. The criteria used to evaluate component units for possible inclusion of the Borough's reporting entity are financial accountability and the nature and significance of the relationship.

Based on the above criteria, the following is a component unit of the Borough:

Columbia Municipal Authority – The Authority was created to finance, construct and maintain adequate sewage treatment facilities for the Borough of Columbia. On January 1, 2001, the Authority was converted to an operating Authority. The Borough appoints members to the Municipal Authority and the Authority provides services primarily for the benefit of the Borough. Complete financial statements of the Authority are available at the office of the Borough.

This report includes all the funds of the Borough of Columbia with the exception of the Columbia Municipal Authority. The Authority is further described in Note 9.

B. Fund Accounting

The accounts of the Borough are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent.

C. Basis of Presentation

Government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all non-fiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately in the government-wide financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Borough's governmental activities. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation (Continued)

Fund financial statements are also provided in the report for all of the governmental funds and the fiduciary funds of the Borough. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The Borough reports the following major governmental funds:

The general fund is the Borough's principal operating fund used to account for all financial resources except those required to be in another fund.

The capital projects fund is used to account for financial resources related to general fixed asset acquisitions, construction and improvements. This fund includes the Capital Improvement Fund.

Additionally, the Borough reports the following nonmajor governmental fund:

The special revenue fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. This fund includes the Liquid Fuels Fund.

Fiduciary Fund Types are used to account for the assets held by the Borough as a trustee or agent for individuals, private organizations and/or governmental units. The funds included in this category are:

Private Purpose Trust Funds are used to account for assets held the by Borough as agent for others. These funds include the Tree Commission Fund and the William F. Lockard Trust Fund.

The Pension Trust Funds provide benefits for Borough employees. The principal revenue source for these funds is state contributions. The funds included in this category are the police pension funds and the non-uniform pension fund.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements regardless of measurement focus.

The Borough's accounts are maintained, and these statements are presented, on the modified cash basis of accounting under which income collected, costs and expenses paid, assets, liabilities, fund balance and net assets arising as a result of cash transactions or from the acquisition of long-lived assets, for cash are recognized. Receivables, payables, and deferred expenses, which may be material in amount, are not reflected in the accompanying financial statements which are not intended to present the financial position or the results of operations in conformity with generally accepted accounting principles. Receivables and payables from developer escrows resulting from cash transactions are reflected in these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting

An operating budget is adopted every year for the general fund on a modified cash basis of accounting. The general fund is the only fund for which a budget is legally required.

Appropriations lapse at the end of the year. Board approval is required for budget amendments. In order to preserve a portion of an appropriation for which an expenditure has been committed by purchase order, contract, or other form of commitment, an encumbrance is recorded. Encumbrances outstanding at the year-end are reported as reservations of fund balances. As of December 31, 2011, the Borough had no encumbrances.

The Borough Council may make new appropriations, supplementary appropriations and transfers from one appropriation to another during the fiscal year, provided it is within the current year's revenues or from funds made available from additional borrowings.

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

G. Capital Assets

Capital assets are not recorded and are considered an expenditure when purchased. No depreciation has been provided for in these financial statements.

H. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and the payment of principal and interest are reported as expenditures.

I. Estimates

The preparation of financial statements in conformity with an other comprehensive basis of accounting requires management to make estimates and assumptions that affect certain reporting amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Cash, Cash Equivalents and Investments

Cash and cash equivalents are defined as short-term, highly liquid investments that are readily convertible to known amounts of cash and include investments with original maturities of three months or less.

All investments are stated at cost, which approximates fair value.

BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Changes in Accounting Principles

Nonspendable – amounts that are not in spendable form (such as inventory) or required to be legally or contractually maintained intact,

Restricted – amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed – amounts that can be used only for the specific purposes determined by a formal action of the Borough Council (the borough's highest level of decision making authority). The Council is required to also take formal action to modify or rescind the commitment,

Assigned – amounts intended to be used by the Borough for specific purposes that are neither restricted nor committed. Assignments can be made by the governing body itself or by its designee,

Unassigned – residual classification for the Borough's general fund and includes all spendable amounts not contained in the other classifications.

L. Date of Management's Review

Management has evaluated subsequent events through March 27, 2012, the date the financial statements were available to be issued.

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including obligations of (1) the United States of America or any of its agencies or instrumentalities back by full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (3) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation are authorized to the extent that such accounts are so insured and, for an amount above the insured maximum, provided that approved collateral as provided by law is pledged by the depository.

In addition to the investments authorized for governmental funds, fiduciary fund investments may also be made in a variety of investments as determined by the respective boards.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Cash

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Borough's deposits may not be returned. The Borough does not have a policy for custodial credit risk. As of December 31, 2011, \$14,185,653 of the Borough's bank balance of \$14,464,669 was exposed to custodial credit risk as:

Uninsured and uncollateralized	\$	--
Collateralized with securities held by the pledging financial institution		--
Uninsured and collateral held by the pledging bank's trust department not in the Borough's name		<u>14,185,653</u>
		<u>\$ 14,185,653</u>

Reconciliation to Financial Statements

Uninsured Amount Above	\$ 14,185,653
Plus: Insured Amount	279,016
Deposits in Transit	178
Less: Outstanding Checks	<u>(317,259)</u>
Carrying Amount - Bank Balances	14,147,588
Plus: PA Invest - Money Market	301,410
PLGIT - Liquid Fuels Fund	92,207
Cash on Hand	<u>225</u>
Total Cash per Financial Statements	<u>\$ 14,541,430</u>

Interest Rate Risk

The Borough does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Management does monitor rates of returns for investments on a monthly basis.

Credit Risk

The Borough does not have an investment policy that would limit its investment choices to certain credit ratings.

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Borough will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. As of December 31, 2011, none of the Borough's investments of \$100,170 was exposed to custodial risk.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Investments

As of December 31, 2011, the Borough had the following investments:

<u>Investment</u>	<u>Fair Value</u>
Wells Fargo - Investment Account (Lockard Trust)	\$ 100,170
	<u>\$ 100,170</u>

Concentration of Credit Risk – Deposits and Investments

More than 5% of the Borough's governmental and private purpose trust fund deposits and investments are held at various banks. The total deposits and investments were invested in the various financial institutions as follows:

<u>Financial Institution</u>	<u>Deposit Amount</u>	<u>Concentration Percentage</u>
Susquehanna Bank	\$ 14,439,462	96.53%
Banks less than 5%	<u>518,994</u>	<u>3.47%</u>
	<u>\$ 14,958,456</u>	<u>100.00%</u>

NOTE 3 – INVESTMENTS - PENSION TRUST FUNDS

Investments

As of December 31, 2011, the Borough had the following investments:

<u>Investment</u>	<u>Fair Value</u>	
<u>Police Pension Fund</u>		
Principal Financial Group	\$ 4,622,089	83.07%
<u>Non-Uniformed Pension Fund</u>		
Prudential	<u>941,811</u>	<u>16.93%</u>
	<u>\$ 5,563,900</u>	<u>100.00%</u>

Credit Risk

The Borough does not have an investment policy that would limit its investment choices to certain credit ratings.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 4 – PROPERTY TAXES AND TAXES RECEIVABLE

The Borough of Columbia did not report taxes receivable or deferred taxes under the modified cash basis of accounting. The amount of real estate taxes receivable at December 31, 2011 were \$270,632, all of which was estimated to be collectible by management. The real estate taxes receivable decreased by \$16,066 over the previous year balance of \$286,698.

Property taxes are levied as of January 1 on property values assessed by the county as of the same date. The Borough of Columbia's tax rate for the year ended on December 31, 2011 was 8.00 mills (\$8.00 per \$1,000 of assessed valuation). A 2% discount is given on taxes paid prior to May 1, the face amount is payable May 1 – June 30 and a 10% penalty is assessed on payment received after June 30. Unpaid taxes as of December 31st are submitted to the tax claim bureau for collection on January 15th of the year following assessment.

NOTE 5 – LONG-TERM DEBT

The Borough of Columbia did not report long-term debt on the face of the statements under the modified cash basis of accounting.

The annual changes in the long-term debt are as follows:

	<u>Bonds/Notes Payable</u>	<u>Compensated Absences</u>	<u>Long-Term Debt</u>
Beginning of Year	\$ 3,393,020	\$ 168,369	\$ 3,561,389
Principal Retirement	(953,255)	-	(953,255)
Increase (Decrease) in Compensated Absences	-	(14,700)	(14,700)
End of Year	<u>\$ 2,439,765</u>	<u>\$ 153,669</u>	<u>\$ 2,593,434</u>

Long-term debt consists of the following:

	<u>December 31, 2011</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
Series 2006 - USDA General Obligation Bond	\$ 2,346,319	4.125%	6/1/2046
Series 2010 - General Obligation Note	<u>93,446</u>	2.950%	8/31/2015
	<u>\$ 2,439,765</u>		

Long-term debt consists of the Series of 2006 general obligation bond issued by the United States Department of Agriculture (USDA) and the Series of 2010 issued by PNC Bank. The USDA general obligation bond was to provide funds to finance capital projects (Route 462 Curbs and Sidewalks) and will be repayed with semi-annual installments of \$64,100 over a period of 40 years. The Series of 2010 General Obligation Note was issued in July 2010 in the amount of \$125,000. The purpose of this note was to purchase police vehicles and to complete several projects within the Borough. The note has a five-year term and an interest rate fixed at 2.95%.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 5 – LONG-TERM DEBT (Continued)

The calculated future annual payments required to amortize the USDA General Obligation Bond outstanding as of December 31, 2011 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 31,712	\$ 96,488	\$ 128,200
2013	33,034	95,166	128,200
2014	34,410	93,790	128,200
2015	35,844	92,356	128,200
2016	37,338	90,862	128,200
2017-2021	211,371	429,629	641,000
2022-2026	259,243	381,757	641,000
2027-2031	317,958	323,042	641,000
2032-2036	389,970	251,030	641,000
2037-2041	478,293	162,707	641,000
2042-2046	<u>517,146</u>	<u>54,477</u>	<u>571,623</u>
	<u>\$ 2,346,319</u>	<u>\$ 2,071,304</u>	<u>\$ 4,417,623</u>

The calculated future annual payments required to amortize the Series of 2010 General Obligation Note outstanding as of December 31, 2011 are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 24,492	\$ 2,428	\$ 26,920
2013	25,225	1,695	26,920
2014	25,979	941	26,920
2015	<u>17,750</u>	<u>196</u>	<u>17,946</u>
	<u>\$ 93,446</u>	<u>\$ 5,260</u>	<u>\$ 98,706</u>

The Borough of Columbia also issued and guarantees the General Obligation Note, Series of 2001 on behalf of the Columbia Municipal Authority. The note was to provide funds to finance capital projects of the sewage treatment and transportation facilities. The note was issued for \$1,450,000 and is payable over 20 years until 2024. The interest rate is fixed at 4.32% until July 1, 2009. A variable rate equal to 64% of the "Wall Street Journal Prime Rate" will be used thereafter and adjusted annually. The interest rate as of December 31, 2011 was 2.08%. As of December 31, 2011, the balance of the note was \$898,550 and is reported on the financial statements of the Authority.

The Borough of Columbia issued and guarantees the General Obligation Bonds, Series of 2010 on behalf of the Columbia Municipal Authority. The bond proceeds are to provide funds to upgrade the existing sewer plant. The bonds were issued for \$12,000,000 and bear interest rates ranging from 1.899% to 7.554%. The bonds are set to mature in 2041. The balance outstanding as of December 31, 2011 was \$12,000,000 and is reported on the financial statements of the Authority.

Compensated Absences

Accrued compensated absences consist of accrued vacation/paid leave of \$153,669. The accrued vacation/paid leave is computed for all employees who had not used all of their allowable vacation time as of December 31, 2011. Vacation/paid leave is payable to all employees regardless of how their employment with the Borough is terminated. The accrued sick leave liability calculated at retirement was \$19,379. Accrued sick leave is calculated for the retirement liabilities as stated in the union contracts.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 6 – DUE TO/FROM OTHER FUNDS AND TRANSFERS

Interfund receivable and payable balances as of December 31, 2011 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ --	\$ 44,787
Capital Improvement Fund	<u>44,787</u>	<u> </u>
	<u>\$ 44,787</u>	<u>\$ 44,787</u>

Interfund Transfers:

	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
General Fund	\$ 250,000	\$ --
Capital Improvement Fund	<u> </u>	<u>250,000</u>
	<u>\$ 250,000</u>	<u>\$ 250,000</u>

The interfund balance between the General Fund and Capital Improvement Fund represents amounts owed for normal operating costs to be reimbursed. The Borough transferred funds to the Capital Improvement Fund to offset costs related to capital projects.

NOTE 7 – PENSION PLANS

POLICE PENSION PLAN

Plan Description

The Borough of Columbia currently has a single-employer defined benefit police pension plan for full-time police employees. The police pension plan was established by and enrolled in the Pennsylvania Municipal Ordinance Retirement Law, Act of February 1, 1974. P.L. 34. No. 15.

Eligibility Requirements and Benefits Descriptions

All full-time police employees of the Borough of Columbia are eligible to participate in the pension plan from the date of employment with the Borough's police force. A participant is eligible for normal retirement after attainment of age 50 and upon completion of 25 years of service. At December 31, 2011 there were sixteen employees covered by the plan and nine retirees receiving retirement benefits.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 7 – PENSION PLANS (Continued)

POLICE PENSION PLAN (Continued)

Contributions and Funding Policy

The normal retirement pension is equal to 50% of the average monthly salary for the last 36 months of employment, plus a service increment equal to \$20 per month per year of service in excess of 25 years of service up to a maximum service increment of \$100 per month. The normal retirement pension is payable monthly during the participant's lifetime with payments continuing after the participant's death to the surviving spouse, provided the surviving spouse is not remarried, or to dependent children under the age of 18 at an amount equal to 50% of the amount payable to the participant at the time of the participant's death. If a participant is totally and permanently disabled in the line of duty, he is eligible for a disability pension equal to the benefit based on the normal retirement formula. If a participant is eligible for retirement or killed in service, a death benefit is payable to his surviving spouse or children under age 18 in an amount equal to 50% of the benefit the member would have been receiving had he been retired at the time of his death. If an active member is killed in line of duty, a monthly death benefit is payable to survivor's spouse or eligible child, equal to 100% of the member's monthly salary at the time of death. A participant's benefits vest upon completion of 12 years of service. The vested benefit is a deferred pension beginning at normal retirement and is equal to the benefit accrued to the date of termination.

The plan is funded through state allocations from the General Municipal Pension System State Aid Program, public contributions and through member contributions of 5% of compensation. Past member contributions are credited with 2.0% interest per annum.

"Contributions required" are estimates prepared by municipal officials. The estimated contributions may contain immaterial errors which will not affect the long-term funding of the plan. The minimum funding requirements are based on the results of the most recent actuarial valuation report updated to reflect changes in payroll and expenses. The annual required contribution of the plan, the annual pension cost contributed and the net pension obligation for the years ended December 31, 2002 through December 31, 2011 were as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Annual Required</u> <u>Contribution</u>	<u>Percentage Contributed By</u>		<u>Net Pension</u> <u>Obligation</u>
		<u>Employer</u>	<u>Others</u>	
2002	149,601	100%	0%	--
2003	154,158	100%	0%	--
2004	151,806	100%	0%	--
2005	192,947	100%	0%	--
2006	119,658	100%	0%	--
2007	132,218	100%	0%	--
2008	132,515	100%+	0%	--
2009	122,346	100%+	0%	--
2010	127,105	100%+	0%	--
2011	257,936	100%+	0%	--

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 7 – PENSION PLANS (Continued)

POLICE PENSION PLAN (Continued)

Actuarial Valuation

An actuarial study as of January 1, 2011 was completed by Municipal Finance Partners, Inc. on February 17, 2011. The actuarial cost method used was the entry age normal cost method. The following significant assumptions were used in the actuarial valuations as of January 1, 2011; (1) a 7% rate of return; (2) rates of turnover ranging from 5.5% at age 20 to 0% at age 55; (3) pre-retirement mortality life expectancies based on the GA 1983 table; (4) post-retirement mortality life expectancies based on the GA 1983 table, (5) loading based on the SOA 1987 table for disability; (6) death benefit cost computed on the assumption that all participants will have spouses of the same age at the date of eligibility of the benefit; (7) projected salary increases of 5.5% per year; (8) normal retirement age; (9) provision for administrative expenses added to cost; (10) moderate inflation based on long-term historical average rate; (11) actuarial value of assets based on market value as determined by the trustee; and (12) level dollar closed amortization method for the unfunded actuarial accrued liability with a remaining amortization period of 8 years.

The pension benefit obligation, which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and estimated to be payable in the future as a result of employee service to date.

Historical trend information required to be disclosed, beginning as of January 1, 2003 is as follows:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial (Liability) /Funding Excess (Deficit)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Actuarial (Liability)/ Funding Excess (Deficit) as a Percentage of Payroll</u>
1-1-03	2,871,792	3,225,332	353,540	89.0%	891,784	39.6%
1-1-05	3,771,598	3,759,176	(12,422)	100.3%	1,048,720	1.2%
1-1-07	4,739,454	4,328,476	(410,978)	109.5%	1,200,494	34.2%
1-1-09	4,496,461	5,227,451	730,990	86.0%	1,275,907	57.3%
1-1-11	4,832,600	5,494,348	661,748	88.0%	1,274,096	51.9%

NONUNIFORM PENSION PLAN

Effective January 1, 1982, the Borough adopted a defined contribution money purchase pension plan. All full-time employees, except police officers, are able to join the plan on January 1 or July 1 after completion of one month of service. Normal retirement is based on attainment of age 62 and completion of ten years of service. Upon entering the plan, participants are 100% vested. Upon retirement, the full balance in the participant's account is payable. The plan is funded through municipal contributions and through state allocations from the General Municipal Pension System State Aid Program.

The Borough signed a contract with the Columbia Borough employees' union, which established the Borough's rate of contribution for employee compensation. For 2011, the Borough's rate of contribution was 7% for all nonuniformed members of the plan.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 7 – PENSION PLANS (Continued)

NONUNIFORM PENSION PLAN (Continued)

The defined contribution money purchase plan invests in mutual funds with Prudential Investments. The mutual funds allow the participant of the plan to invest in a variety of mutual funds, depending on the investment objective and level of risk each participant wants to assume.

The contribution to the defined contribution money purchase plan to purchase mutual funds was calculated using the salary amount of \$1,066,314 and resulted in a contribution paid in 2011 of \$74,642.

DEFERRED COMPENSATION PLANS

On August 1, 1991, the Borough adopted a deferred compensation plan for nonuniform employees, in addition to the defined contribution money purchase plan. The deferred compensation plan qualifies under Section 457 of the Internal Revenue Code. Commencement of deferral of compensation for employees can begin immediately. Employees must notify the Borough of their election to defer compensation. Employee contributions to the deferred compensation plan are discretionary. There is no Borough contribution. Vesting is full and immediate.

The deferred compensation plan invests the funds in mutual funds with Prudential Investments. The mutual funds allow the participants of the plan to invest in a variety of mutual funds, depending on the investment objective and level of risk each participant wants to assume.

The total employee contributions to the deferred compensation plan for 2011 were \$14,154.

In 2009, the Borough adopted a deferred compensation plan for police employees, in addition to the defined benefit pension plan. The deferred compensation plan qualifies under Section 457 of the Internal Revenue Code. Commencement of deferral of compensation for employees can begin immediately. Employees must notify the Borough of their election to defer compensation. Employee contributions to the deferred compensation plan are discretionary. There is no Borough contribution. Vesting is full and immediate.

The deferred compensation plan invests the funds in guaranteed interest accounts with Principal Financial Group. Total employee contributions to the deferred compensation plan for 2011 were \$17,015.

NOTE 8 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Other post-employment benefits (OPEB), like pensions, are exchanges of salaries and benefits for future benefits to retain employees. The Borough provides certain health care benefits to retired police as required by collective bargaining agreements. Medical coverage under the plan for eligible retirees and their spouses will be provided through continuation of coverage under the Borough's health, dental and vision plans covering active employees. Retired members will contribute 33 1/3% of the cost of postretirement medical insurance provided under this plan. The cost of retirees' retirement benefits is recognized as expenditure at the time premiums are paid. The Borough has not established a separate OPEB Plan Fund and is on the pay-as-you-go basis.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010**

NOTE 8 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Police Officers

An officer who retires after 20 years or more of full-time service is eligible for post employment benefits.

Benefits under this plan will cease at age 65, or the age of Medicare eligibility if greater than 65. If a retired officer or his spouse is employed by an employer who provides comparable medical benefits to its employees and their dependent with no premium contributions from the employee, then eligibility for benefits from this plan will cease.

Actuarial Valuation

An actuarial study as of January 1, 2011 was completed by Municipal Finance Partners, Inc. for the purpose of GASB Statement No. 45 reporting. The actuarial cost method used was the entry age normal cost method. The following significant assumptions were used in the actuarial valuations as of January 1, 2011; (1) a 4.0% rate of return; (2) rates of turnover ranging from 5.5% at age 20 to 0% at age 55; (3) mortality life expectancies based on the GA 1983 table; (4) disability expectancies based on the SOA 1987 group LTD table; (5) retirement latest of age 50, age at the completion of 25 years of service, or age on valuation date; (6) 100% are employees are assumed to elect coverage on retiring; (7) 80% of eligible retiring officers are assumed to have a spouse who elects coverage under the plan; (8) health care costs are assumed to increase 12% in 2011, decreasing 1% per year to an ultimate rate of 5% in 2018. Dental and vision insurance costs are assumed to increase by 5% per year.

Annual Required Contribution (ARC)

	<u>2011</u> <u>Police</u>	<u>2010</u> <u>Police</u>	<u>2009</u> <u>Police</u>
Annual Required Contribution (ARC)	\$ 478,593	\$ 409,017	\$ 409,017
Interest on Net OPEB Obligation	28,231	14,710	--
Adjustment to ARC	<u>(58,240)</u>	<u>(30,346)</u>	<u>--</u>
Annual OPEB Cost	448,584	393,381	409,017
Contributions Made (Estimated)	<u>(91,601)</u>	<u>(55,354)</u>	<u>(41,272)</u>
Increase in Net OPEB Obligation	356,983	338,027	367,745
Net OPEB Obligation – Beginning of Year	<u>705,772</u>	<u>367,745</u>	<u>--</u>
Net OPEB Obligation – End of Year	<u>\$1,062,755</u>	<u>\$ 705,772</u>	<u>\$ 367,745</u>

Funded Status and Funding Progress

Historical trend information required to be disclosed, beginning as of January 1, 2009 is as follows:

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value</u> <u>of Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>Entry</u> <u>Age</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u> <u>as a</u> <u>Percentage</u> <u>of Payroll</u>
1-1-09	\$ --	\$ 2,710,540	\$ 2,710,540	0.00%	\$ 1,183,745	229.0%
1-1-11	--	3,132,200	3,132,200	0.00%	1,274,096	264.6%

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 9 – COLUMBIA MUNICIPAL AUTHORITY (A Component Unit)

The Columbia Municipal Authority was organized by the Borough of Columbia to acquire, construct, and provide financing for the sewage collection system and treatment facility in the Borough. The Borough appoints the five members of the Authority Board and has issued general obligation debt on behalf of the Authority.

The Authority operates on a fiscal year ended December 31. Its financial statements are audited separately. The audited financial statements of the Authority are available at the office of the Borough of Columbia.

NOTE 10 – CONTINGENT LIABILITIES

Litigation

Several claims are asserted against the Borough. The outcome of these claims is not presently determinable.

Grants

The Borough participates in various federal and state funded grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the Borough is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs. The Borough's management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

NOTE 11 – RISK MANAGEMENT

The Borough is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Borough has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended December 31, 2011 and the two previous fiscal years, no settlements exceeded insurance coverage.

NOTE 12 – RESTRICTED NET ASSETS

The net assets in the private purpose trust fund is restricted for Borough shade tree activities and to provide assistance for widows of railroad workers.

The net assets in the governmental funds are restricted for police activities, highway projects, as well as for various capital improvement projects taking place within the Borough that are being funded by local, state and federal grants.

NOTE 13 – PARTICIPATION IN RISK SHARING POOL

Effective December 13, 2006, the Borough has elected to become a member of the Pennsylvania Intergovernmental Risk Management Association (PIRMA). Membership includes governmental units throughout a majority of the counties in Pennsylvania. The Borough's coverage includes liability and property insurance. PIRMA provides limits of liability up to \$10,000,000 and property limits determined by property values and replacement costs.

Each member is assessed a premium based on number of employees, territory, property values and other factors. All claims are paid from the pool with reinsurance being purchased by the pool for claims in excess of \$250,000 per occurrence. If there is a deficiency in the pooled funds, each member is assessed an amount equal to their proportional share.

As of December 31, 2011, the Borough is not aware of any additional assessments relating to the pool.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 14 – DUE TO OTHER GOVERNMENTS

The balance of \$11,641,635 represents the funds owed to the Columbia Municipal Authority. The balance consists of the balance held in the Borough's cash management account. Interest calculated at .45% for 2011 was \$3,455 and is included in the balance due.

Reconciliation of Amount Owed to Columbia Municipal Authority:

Balance Due January 1, 2011	\$ 704,806
Principal Balance Repaid	(250,000)
Bond Proceeds held by Borough on behalf of the Authority	11,523,594
Adjustment to Sewer Operating Expenses net of Reimbursements	(3,734)
Interest on Sewer Operating funds held by Borough	<u>3,455</u>
Balance due December 31, 2011	<u>\$ 11,978,121</u>
Funds Owed to the Columbia Municipal Authority	\$ 11,978,121
Funds Owed by the Municipal Authority for December Expenditures	<u>(336,486)</u>
Balance due to Municipal Authority at December 31, 2011	<u>\$ 11,641,635</u>

NOTE 15 – OPERATING LEASES

On May 1, 2008, the Borough entered into an operating lease for Liquid Fuels equipment. The lease is for a term of five years and requires annual payments of \$37,755. The total amount outstanding on the lease is \$72,729. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On June 18, 2008, the Borough entered into an operating lease for police department equipment. The lease is for a term of three years and requires annual payments of \$55,877. The total amount outstanding on the lease is \$-0-. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On July 12, 2010, the Borough entered into an operating lease for maintenance equipment. The lease is for a term of four years and requires annual payments of \$9,948. The total amount outstanding on the lease is \$26,852. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

On December 6, 2011, the Borough entered into an operating lease for a police department vehicle. The lease is for a term of four years and requires annual payments of \$6,463. The total amount outstanding on the lease is \$25,850. The lease agreement does contain a non-appropriation clause. The Borough has the option to purchase the leased asset at any time during the lease in accordance with the lease agreement.

NOTE 16 – FUND BALANCE

Restricted Fund Balance Policy

The Borough's restricted fund balances are amounts restricted by outside parties. As of December 31, 2011, the Borough's restricted fund balance was \$123,748, which consisted of funds in the amount of \$91,495 restricted for use by the Commonwealth of Pennsylvania for Highway Aid purposes; \$6,986 restricted for drug investigation purposes; \$17,867 restricted by outside grants and donations for capital improvements; and \$7,400 for donations received for the Police AED Program.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 16 – FUND BALANCE (Continued)

Committed Fund Balance Policy

The Borough's committed fund balances are amounts required to be reported by the Borough Council, either because of policy or because of motions that passed at council meetings.

As of December 31, 2011, the Borough's committed fund was \$0.

Assigned Fund Balance Policy

The Borough's assigned fund balances are amounts the Borough intends to use for a specific purpose as expressed by the Borough Manager. The Borough adopted a Fund Balance Policy in November 2011 authorizing the Borough Manager to assign fund balance.

As of December 31, 2011, the Borough's assigned fund balance of \$247,403 consisted of funds set aside for capital improvements.

Order of Fund Balance Spending Policy

The Borough's policy is to first apply restricted fund balance, then committed, assigned, and unassigned, respectively when an expenditure is incurred for purposes for which amounts in any of these classifications could be used.

Minimum Fund Balance

The Borough's policy is to strive to maintain an unassigned fund balance of not less than seventeen percent (17%) of the budgeted expenditures for the fiscal year. If the unassigned portion of the fund balance falls below the threshold of ten percent (10%) of the budgeted expenditures, the Council will pursue options of increasing revenue and decreasing expenditures, or a combination of both until the ten percent (10%) minimum is attained.

NOTE 17 – RETAINAGE PAYABLE COMMITMENT

As of December 31, 2011, the Borough had a retainage payable commitment outstanding in the amount of \$1,575 to United Wreckers and Excavators for work performed. The Borough's financial statements are on the cash basis of accounting, and the retainage payable amount is therefore not reflected on the financial statements.

OTHER INFORMATION
OF
BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA
DECEMBER 31, 2011

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS – GENERAL FUND
YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Real Estate Taxes and Penalties	\$ 2,726,525	\$ 2,726,525	\$ 2,832,481	\$ 105,956
Other Taxes	1,001,288	1,019,435	1,113,372	93,937
Licenses and Permits	115,659	115,659	121,345	5,686
Fines and Forfeits	182,346	182,346	164,831	(17,515)
Interest, Rents and Royalties	58,500	65,543	63,961	(1,582)
Intergovernmental Revenue	384,600	485,159	488,433	3,274
Charges for Services	409,191	409,191	441,254	32,063
Contributions	19,000	19,000	22,475	3,475
Miscellaneous Revenue	<u>16,000</u>	<u>16,000</u>	<u>18,131</u>	<u>2,131</u>
TOTAL REVENUES	<u>4,913,109</u>	<u>5,038,858</u>	<u>5,266,283</u>	<u>227,425</u>
EXPENDITURES				
General Government	610,622	631,920	611,855	20,065
Public Safety	2,470,313	2,389,980	2,437,289	(47,309)
Highways and Streets	643,607	600,771	590,246	10,525
Other Services	50,050	59,075	49,435	9,640
Culture and Recreation	75,600	55,600	53,587	2,013
Debt Service	--	--	3,455	(3,455)
Employee Benefits, Insurance and Other	846,109	804,992	704,444	100,548
Miscellaneous Expenditures	<u>13,520</u>	<u>1,500</u>	<u>1,413</u>	<u>87</u>
TOTAL EXPENDITURES	<u>4,709,821</u>	<u>4,543,838</u>	<u>4,451,724</u>	<u>92,114</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>203,288</u>	<u>495,020</u>	<u>814,559</u>	<u>319,539</u>
OTHER FINANCING SOURCES (USES)				
Interfund Transfers	(204,188)	(500,000)	(250,000)	250,000
Refund of Prior Year Expenditures	--	4,080	269	(3,811)
Refund of Prior Year Revenue	(100)	(100)	--	100
Sale of Fixed Assets	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(203,288)</u>	<u>(495,020)</u>	<u>(249,731)</u>	<u>245,289</u>
NET CHANGE IN FUND BALANCES	--	--	564,828	564,828
FUND BALANCES – JANUARY 1, 2011	<u>1,706,757</u>	<u>1,706,757</u>	<u>1,706,757</u>	<u>--</u>
FUND BALANCES – DECEMBER 31, 2011	<u>\$ 1,706,757</u>	<u>\$ 1,706,757</u>	<u>\$ 2,271,585</u>	<u>\$ 564,828</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS –CAPITAL IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest, Rents and Royalties	\$ 600	\$ 1,500	\$ 8,495	\$ 6,995
Intergovernmental Revenue	1,391,000	2,730,052	1,069,998	(1,660,054)
Charges for Services	7,000	7,000	2,994	(4,006)
Contributions	--	10,000	10,000	--
Miscellaneous Revenue	--	8,838	8,600	(238)
TOTAL REVENUES	<u>1,398,600</u>	<u>2,757,390</u>	<u>1,100,087</u>	<u>(1,657,303)</u>
EXPENDITURES				
General Government	89,000	469,585	421,764	47,821
Public Safety	100,000	119,504	104,489	15,015
Sanitation	306,900	306,900	--	306,900
Highways and Streets	1,054,950	1,190,828	130,162	1,060,666
Other Services	10,000	49,100	39,018	10,082
Debt Services	232,938	1,138,008	1,138,015	(7)
Culture and Recreation	89,000	454,806	237,443	217,363
Miscellaneous Expenditures	20,000	15,400	91	15,309
TOTAL EXPENDITURES	<u>1,902,788</u>	<u>3,744,131</u>	<u>2,070,982</u>	<u>1,673,149</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(504,188)</u>	<u>(986,741)</u>	<u>(970,895)</u>	<u>15,846</u>
OTHER FINANCING SOURCES (USES)				
Interfund Transfers	104,188	250,000	250,000	--
Sale of Fixed Assets	400,000	250,000	318,176	68,176
TOTAL OTHER FINANCING SOURCES (USES)	<u>504,188</u>	<u>500,000</u>	<u>568,176</u>	<u>68,176</u>
NET CHANGE IN FUND BALANCES	--	(486,741)	(402,719)	84,022
FUND BALANCES – JANUARY 1, 2011	<u>667,989</u>	<u>667,989</u>	<u>667,989</u>	<u>--</u>
FUND BALANCES – DECEMBER 31, 2011	<u>\$ 667,989</u>	<u>\$ 181,248</u>	<u>\$ 265,270</u>	<u>\$ 84,022</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – MODIFIED CASH BASIS –SPECIAL REVENUE FUND
YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest, Rents and Royalties	\$ 900	\$ 39	\$ 39	\$ --
Intergovernmental Revenue	<u>182,040</u>	<u>185,626</u>	<u>185,625</u>	<u>(1)</u>
TOTAL REVENUES	<u>182,940</u>	<u>185,665</u>	<u>185,664</u>	<u>(1)</u>
EXPENDITURES				
Highways and Streets	<u>290,936</u>	<u>139,578</u>	<u>139,577</u>	<u>1</u>
TOTAL EXPENDITURES	<u>290,936</u>	<u>139,578</u>	<u>139,577</u>	<u>1</u>
NET CHANGE IN FUND BALANCES	(107,996)	46,087	46,087	--
FUND BALANCES – JANUARY 1, 2011	<u>107,996</u>	<u>45,408</u>	<u>45,408</u>	<u>--</u>
FUND BALANCES – DECEMBER 31, 2011	<u>\$ --</u>	<u>\$ 91,495</u>	<u>\$ 91,495</u>	<u>\$ --</u>

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

OF

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

DECEMBER 31, 2011

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**COMBINING STATEMENT OF PRIVATE PURPOSE TRUST FUNDS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
DECEMBER 31, 2011**

	<u>Tree Commission Fund</u>	<u>William F. Lockard Trust Fund</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 21,552	\$ 620	\$ 22,172
Investments	<u> --</u>	<u>100,170</u>	<u>100,170</u>
TOTAL ASSETS	<u>\$ 21,552</u>	<u>\$ 100,790</u>	<u>\$ 122,342</u>
LIABILITIES AND NET ASSETS			
LIABILITIES	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
NET ASSETS			
Other Projects	<u>21,552</u>	<u>100,790</u>	<u>122,342</u>
TOTAL NET ASSETS	<u>21,552</u>	<u>100,790</u>	<u>122,342</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 21,552</u>	<u>\$ 100,790</u>	<u>\$ 122,342</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENT OF CHANGES IN PRIVATE PURPOSE TRUST FUNDS
MODIFIED CASH BASIS – FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2011**

	<u>Tree Commission Fund</u>	<u>William F. Lockard Trust Fund</u>	<u>Total</u>
ADDITIONS			
Investment Income	\$ 45	\$ 2,862	\$ 2,907
Donations	3,167	--	3,167
Membership Dues	<u>2,235</u>	<u>--</u>	<u>2,235</u>
TOTAL ADDITIONS	<u>5,447</u>	<u>2,862</u>	<u>8,309</u>
DEDUCTIONS			
Decrease in Market Value	--	8,729	8,729
Culture and Recreation	1,985	--	1,985
Miscellaneous Expenses	<u>--</u>	<u>400</u>	<u>400</u>
TOTAL DEDUCTIONS	<u>1,985</u>	<u>9,129</u>	<u>11,114</u>
CHANGE IN NET ASSETS	3,462	(6,267)	(2,805)
NET ASSETS – JANUARY 1, 2011	<u>18,090</u>	<u>107,057</u>	<u>125,147</u>
NET ASSETS – DECEMBER 31, 2011	<u>\$ 21,552</u>	<u>\$ 100,790</u>	<u>\$ 122,342</u>

The accompanying notes are an integral part of these financial statements.

**BOROUGH OF COLUMBIA
COLUMBIA, PENNSYLVANIA**

**STATEMENTS OF CHANGES IN FUND BALANCE –
GENERAL FUND, LIQUID FUELS FUND AND CAPITAL RESERVE FUND**

YEARS ENDED DECEMBER 31, 2007, 2008, 2009, 2010 AND 2011

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
GENERAL FUND					
Beginning Fund Equity	\$ 503,413	\$ 998,296	\$ 1,346,583	\$ 1,592,361	\$ 1,706,757
Total Revenues and Other Financing Sources	4,653,299	5,068,702	5,079,770	4,940,206	5,266,552
Total Expenditures and Other Financing Uses	<u>(4,158,416)</u>	<u>(4,720,415)</u>	<u>(4,833,992)</u>	<u>(4,825,810)</u>	<u>(4,701,724)</u>
ENDING FUND BALANCE	<u>\$ 998,296</u>	<u>\$ 1,346,583</u>	<u>\$ 1,592,361</u>	<u>\$ 1,706,757</u>	<u>\$ 2,271,585</u>
LIQUID FUELS FUND					
Beginning Fund Equity	\$ 183,647	\$ 311,130	\$ 124,573	\$ 100,214	\$ 45,408
Total Revenues and Other Financing Sources	186,658	203,162	238,879	182,256	185,664
Total Expenditures and Other Financing Uses	<u>(59,175)</u>	<u>(389,719)</u>	<u>(263,238)</u>	<u>(237,062)</u>	<u>(139,577)</u>
ENDING FUND BALANCE	<u>\$ 311,130</u>	<u>\$ 124,573</u>	<u>\$ 100,214</u>	<u>\$ 45,408</u>	<u>\$ 91,495</u>
CAPITAL IMPROVEMENT FUND					
Beginning Fund Equity	\$ (815,577)	\$ (516,375)	\$ (375,333)	\$ 556,416	\$ 667,989
Total Revenues and Other Financing Sources	1,615,835	1,269,908	2,239,172	3,023,895	1,668,263
Total Expenditures and Other Financing Uses	<u>(1,316,633)</u>	<u>(1,128,866)</u>	<u>(1,307,423)</u>	<u>(2,912,322)</u>	<u>(2,070,982)</u>
ENDING FUND BALANCE	<u>\$ (516,375)</u>	<u>\$ (375,333)</u>	<u>\$ 556,416</u>	<u>\$ 667,989</u>	<u>\$ 265,270</u>

See the notes to financial statements and the independent auditor's report.

APPENDIX L

RECEIVED

OCT 11 2013

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

303 North Brady Street
Blairsville, PA 15717
sfsulkosky303@comcast.net
724-459-0515 (Home Phone)
814-421-8191 (Cell Phone)

Samuel F. Sulkosky

Objective: To secure a local government management position where I can apply my years of experience in business and government.

Employment Experience: 01/2009 – 01/07/2011 PA Department of Labor & Industry Indiana, PA 15701
7/9/2011 -Present
Claims Intake Interviewer

Responsible for building and servicing claimants during periods of unemployment. This consists of opening new and additional unemployment compensation claims, servicing existing claims, processing overpayments, reviewing claims for separation and monetary issues, releasing and canceling benefits.

01/09/2011 – 07/08/2011 PA Department of Labor & Industry Duquesne, PA 15110
UC Claims Examiner Promotion

Responsible for reviewing UC Claims and making adjudication decisions on separation issues, monetary issues, overpayments and claimant's eligibility for unemployment compensation. This involves conducting fact finding with claimants & employers and applying UC Law to those decisions.

11/2007 – 01/2009 Nanty Glo Borough Nanty Glo, PA 15943
Borough Manager

Managed the daily administrative and business affairs for the Borough of Nanty Glo. This included supervision of administrative staff, public works employees, code enforcement and borough boards. I worked directly with various municipal authorities, local civic organizations, the business community, vendors, taxpayers, neighboring municipal governments and county, state and federal governments. I initiated numerous improvements to the Borough such as property maintenance plan, blighted property removal, capital improvement plan, road repaving project and a new municipal comprehensive plan.

10/2005 – 10/2006 PA Department of Revenue Altoona, PA 16601
Revenue Field Auditor Bureau of Audits

Conducted field audits of businesses for compliance with the tax laws of the Commonwealth of Pennsylvania. Taxes audited include state sales, use, income, liquid fuels, public transportation, employee withholding, stock and franchise.

The state audit process included taxpayer research, taxpayer contact, examination of financial records, and completion of a comprehensive audit report and assessment of tax.

08/2004 - 01/2005 Fulton County McConnellsburg, PA 17233
County Business Manager

Managed the daily business operations of every area within county government. Those responsibilities included A/P, A/R, Payroll, Purchasing, Planning, Grant Administration and Budgeting.

During my tenure, I moved the County's accounting system from a semi-manual cash basis to a fully computerized modified accrual basis. This included developing a new Chart of Accounts, capturing special funds that were previously outside the county's accounting system, developing a purchase order system, establishing a computerized payroll system and establishing liability and balance sheet accounts. I was answerable directly to the Board of Commissioners.

Restructured every financial function within the county in order to become GASB compliant. I began a 5 year capital expense planning process to increase efficiency. Over the last half of 2004, I was able to control costs that enabled the county to end fiscal 2004 with a \$150,000 surplus when a deficit was

Education:

Indiana University of Pennsylvania
Bachelors of Science Degree
Business Administration
Major/Minor

Indiana PA 15705
Graduated: 05/2004
Earned 141 Credits
Finance/Accounting

Earned C.P.E. Credits from the PA Department of Revenue, PA. State Board of Accountancy, PA. State Association of County Controllers, PA State Association of Boroughs, Department of Community and Economic Development and the County Commissioners Association of Pennsylvania.

Skills:

Have 18 years experience working with a wide variety of computer systems. I have worked with Black Mountain Accounting Software, Microsoft Office, XP Professional, Intuit Tax Software, SAP and KITS.

My entire career has been dependent on my ability to set goals, plan for the future, conduct a thorough and complete analysis of a situation within a short period of time, continuously monitor results of decisions and implement changes when needed.

I have excellent verbal and written communication skills. I have experience with public speaking, media relations and dealing with government boards and the public.

During my career, I have had the opportunity to work in a multitude of financial disciplines. I have the ability to develop expertise in a relatively short time.

Equally comfortable working with groups of people and individually with minimal supervision. I am highly self motivated in either environment.

Have the ability to build coalitions within and across government entities. I am professional, thorough and diligent in all of my work activities.

Achievements:

Currently enrolled in the PSAB's Certified Borough Officials (CBO) program.

Assisted in adopting and implementing a new municipal comprehensive plan.

Implemented a blighted property removal program which razed 12 structures in less than a year.

Implemented a property maintenance program to reduce problems with trash, weeds, vermin, etc.

Initiated Intergovernmental Agreement initiatives amongst numerous municipalities.

Wrote and secured grants with various state agencies such as the DCED and the DEP.

Initiated and developed numerous borough ordinances, resolutions and RFP's.

Developed numerous budgets that were balanced with absolutely no property tax increases.

Assisted with numerous local and county government reforms that resulted in cost savings and created efficiencies of scale.

Executive Board Secretary of a local civic organization from 11/1999 to 08/2004. I handled meeting minutes, press releases, correspondence and event coordination.

Active volunteer with the Boy Scouts of America Blairsville Troop 1004 and numerous local youth athletic organizations such as Elementary Basketball Boosters and Little League Baseball.

Salary is negotiable.

Sulkosky

PAGE 3

Samuel F. Sulkosky
303 North Brady Street
Blairsville, PA 15717
724-459-0515
814-421-8191

Professional References

The Honorable Patricia Streams-Warman *
Indiana County Register & Recorder
825 Philadelphia Street
Indiana, PA 15701
724-465-3860

The Honorable Carol A Hanna, Esq. *
Common Pleas Court Judge
825 Philadelphia Street
Indiana, PA 15701
724-465-1016

The Honorable Margaret L. Bratton *
Indiana County Auditor (Retired)
700 Turner Drive
Blairsville, PA 15717
724-459-8670

Robert G. McKinley *
Former Fulton County Project Developer
1051 Fifth Street
Westmoreland City, PA 15963
724-863-3930

Dr. Jonathan Jack *
2118 Kettering Road
Creekside, PA 15732
724-397-9531

Employment Verification

Nanty Glo Borough Council
Councilman Thomas Kupchella
450 Taylor Avenue
Nanty Glo, PA 15943
814-749-8175

Department of Revenue
Bureau of Personnel
11 Strawberry Square
Harrisburg, PA 17128-1100
(717) 787-7550

Indiana County Board of Commissioners
825 Philadelphia Street
Indiana, PA 15701
724-465-3805

Fulton County Board of Commissioners
116 West Market Street
McConnellsburg, PA 17233
717-485-3691

PA Department of Labor and Industry
Bureau of Human Resources
651 Boas Street, Room 1418
Harrisburg, PA 17121-0750
717-425-7190

* Reference letters available

Georgianna Schreck

2645 Vireo Road
York, PA 17403

Home: (717) 747-5562

SUMMARY PROFILE: Extensive experience in purchasing, accounting, sales, and personnel. Able to work under pressure, organize programs, meet deadlines, and maintain high confidentiality.

EXPERIENCE

Administrative & Office Management

- Ability to prioritize, delegate and control administrative work flow to manage office
- Skills encompass hiring, training, and supervision of support staff
- Customer and public relations, liaison to banks, CPAs and vendors
- Assist with departmental budgets and other monthly reports
- Developed a spreadsheet to track warehoused non-deliverable materials
- Balanced monthly internal costs from several locations for HR Dept medical group
- Prepared monthly retirement and 401K spreadsheets for processing
- Created a spreadsheet to track monies for Chamber Partnership Program
- Process septic applications and tracking escrow accounts for septic and subdivision plans
- Prepare financial reports as needed in Quickbooks and Fundware
- Interacted with auditors and tax CPA's
- Maintain employee personnel and attendance records
- Handling and processing a wide variety of confidential data concerning employment, salary and benefits
- Custodian of the Hellam Township website, Columbia Borough website and Columbia Market House website
- Grant administration from start up to filing for completion of project
- Clerical staff supervisor, setting schedules, assigning job duties

Bookkeeping

- Managed Accounts Payable and Accounts Receivable through General Ledger
- Responsible for weekly payroll for 20 employees using Quickbooks
- Budget reports for all departments
- Computed billing and mailed statements, posted accounts receivable
- Formulated weekly aging reports for collection of overdue accounts
- Developed accounting policy to reduce overdue accounts
- Bank reconciliation's, tax payments
- Maintain monthly journal entries in general ledger system
- Grant tracking and invoicing

HISTORY

Finance Manager/Assistant Secretary and Treasurer Columbia Borough, Columbia, PA	7/06-present
Bookkeeper/Administrative Assistant/Assistant Secretary Hellam Township, York, PA	5/03- 7/06
Membership & Partnership Coordinator, Inside Sales, York County Chamber of Commerce, York, PA	10/00 - 5/03
Administrative Assistant Human Resources Dept, Kettler & Kettler, Flemington, NJ	2/00 - 7/00
Administrative Assistant to President, NORDEN INC. , Branchburg, NJ	7/96 - 2/00
Administrative Assistant, MOORE BUSINESS FORMS & SYSTEMS DIV, Lebanon, NJ	4/94 - 7/96
Office Administrator/Weighmaster, CHAMBERS DEV. CO., INC., Annandale, NJ	1/91 - 4/94
Tax Collector, MIDDLE SMITHFIELD TAX OFFICE, E. Stroudsburg, PA	2/91 - 2/92
Office Manager, FETCH SURVEYING, G.F. ENTERPRISES, E. Stroudsburg, PA	4/87 - 10/90

EDUCATION

SETON HALL UNIVERSITY
MONROE COUNTY VO-TECH
DALE CARNEGIE COURSE

B.S. Degree in Elementary Education
Small Business Financial Management

SKILLS

Microsoft Word for Windows, Microsoft Excel, Microsoft Power Point, Fundware, Mastertrak
Quick Books Pro, Type 70 WPM, Dictaphone, Internet

APPENDIX M

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2013 OCT 11 PM 2:30
PA PUC
SECRETARY'S BUREAU


CERTIFICATE OF PUBLICATION

I hereby certify that Notices of the Borough of Columbia's intent to file the foregoing Application was published in the following newspapers of general circulation, in accordance with 52 Pa. Code § 54.35 and the requirements of the Pennsylvania Public Utility Commission ("Commission"), on the dates indicated below:

The Patriot News:	Thursday, Oct. 3, 2013
Scranton Times:	Thursday, Oct. 3, 2013
Eric Times:	Thursday, Oct. 10, 2013
Pittsburgh Gazette:	Thursday, Oct. 10, 2013
Williamsport Sun Gazette:	Friday, Oct. 11, 2013
Philadelphia Daily News:	Thursday, Oct. 10, 2013
Johnstown Tribune:	Thursday, Oct. 10, 2013

As stated in Section 12 of the foregoing Application, Photostatic copies of the published notices in The Patriot News, the Scranton Times and the Erie times are attached hereto.

At the time of the filing of this Application, photostatic copies of the Notices from the remaining newspapers were still forthcoming. Accordingly, these photostatic copies shall be submitted to the Pennsylvania Public Utility Commission to augment this Certificate of Publication as they arrive. As further stated in Section 12 of the foregoing Application, Applicant therefore respectfully requests waiver of the requirement to file these outstanding photostatic copies until such time as they are received.



Barry A. Naum

Dated: October 11, 2013

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2013 OCT 11 PM 2:38
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PUBLIC NOTICES

Patriot-News: All notices must be received 2 business days prior to publication.
Community weeklies: Monday at 5 p.m. for following issue.
 Lengthier notices may require additional notification.
 For additional information regarding placement for Public Notice Ad
 Contact: 717-255-8119 • Fax 717-257-4726 • email legals@pennlive.com

YOUR RIGHT TO KNOW and be informed of the functions of your government are embodied in legal notices. In that self-government charges all citizens to be informed, this newspaper urges every citizen to read and study these notices. We strongly advise those citizens seeking further information, to exercise their right of access to public records and public meetings. **The Patriot-News Public Notices can also be read on PennLive.com and MyPublicNotices.com**

Articles of Incorporation

BUSINESS CORPORATION
 Notice is hereby given that Articles of Incorporation have been filed with the Department of State for Jai Om Enterprize Inc., a corporation organized under the Pennsylvania Business Corporation Law of 1988.

Notice is hereby given that Articles of Incorporation have been filed with the Department of the Commonwealth of Pennsylvania on or before 9/25/2013, with respect to a proposed nonprofit corporation, Provost Academy Pennsylvania, Inc., which has been incorporated under the Nonprofit Corporation Law of 1988. A brief summary of the purpose or purposes for which said corporation is organized is: the operation of an educational institution and related activities.

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation have been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, PA, on 09/09/2013 for DermOne Dermatology Associates of Western Pennsylvania, P.C. Said corporation has been incorporated under the provisions of the PA Business Corporation Law of 1988, as amended.

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation have been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, PA, on 09/20/2013 for CHS Pennsylvania Medical, P.C. Said corporation has been incorporated under the provisions of the PA Business Corporation Law of 1988, as amended.

Certificate of Authority

AHS Management Company, Inc., a foreign business corporation incorporated under the laws of Tennessee, with its principal office located at One Burton Hills Blvd., Ste. 250, Nashville, TN 37215, has applied for a Certificate of Authority in

Meeting Notices

SUNSHINE ACT MEETING NOTICES

Thursday, October 3, 2013
 If you need an accommodation due to a disability, please contact the ADA contact name listed below.

Dept. of General Services, Selections Committee Work Session: October 8, 2013, 8:00 AM. Arsenal Bldg., 3rd Fl., Conference Rm. 1, 18th & Herr Sts., HBG
 Contact Name: Nancy Spade 783-8468

CANCELLED: State Board of Social Workers, Marriage and Family Therapists and Professional Counselors Meeting: October 8, 2013, 9:30 AM. 2601 N. 3rd St., HBG.
 Contact Name: Nicole Thurstin 787-6604

CANCELLED: State Board of Massage Therapy Meeting: October 8, 2013, 9:30 AM. 2601 N. 3rd St., HBG.
 Contact Name: Nicole Thurstin 787-6604

Dept. of General Services, Selections Committee Meeting: October 8, 2013, 4:00 PM. Tent Bldg., Rm. 102, 1st Fl., 18th & Herr Sts., HBG.
 Contact Name: Nancy Spade 783-8468

PA Developmental Disabilities Council Meeting: October 9, 2013, 1:00 PM. Harrisburg Hilton, One N. 2nd St., HBG, Time: 1 PM - 6:30 PM.
 Contact Name: Amber Daub 787-6058

CANCELLED: Dept. of Environmental Protection, Air Quality Technical Advisory Committee Meeting: October 10, 2013, 9:15 AM. Rachel Carson State Office Bldg., Rm. 105, HBG.
 Contact Name: Alex Haas 787-9495

PA Developmental Disabilities Council Meeting: October 10, 2013, 9:00 AM. Harrisburg Hilton, One N. 2nd St., HBG, Time: 9 AM - 12:30 PM.
 Contact Name: Amber Daub 787-6058

PA Apprenticeship and Training Meeting: October 10, 2013, 10:00 AM. Labor & Industry Bldg., 17th Fl. Conference Rm., HBG.
 Contact Name: Debra Wagner 787-4671

CANCELLED: Workers' Compensation Advisory Council Meeting: October 10, 2013, 11:00 AM. 1171 S. Cameron St., Rm. 326, HBG.
 Contact Name: Cyndi Kendall 783-5421

CANCELLED: The Formal Meeting of the PA Turnpike Commission: October 15, 2013, 10:00 AM. Administrative Bldg., Large Board Rm., 3rd Fl., Middletown, PA.
 Contact Name: Deborah Carpenter 920-7428

CANCELLED: Dept. of Environmental Protection, Radiation Protection Advisory Committee Meeting: October 17, 2013, 9:00 AM. Rachel Carson State Office Bldg., 14th Fl. Conference Rm., HBG.
 Contact Name: Dyrán Altenburg 787-3790

Meeting Notices

Case No. 2013-06: Delbert Moeller, 500 Windy Way, New Cumberland, PA 17070. The Applicant is requesting variances to the Fairview Township Zoning Ordinance, Section 503.A. Minimum Side Yard Setback (10 feet); and Section 703.B, which provides that accessory buildings and similar structures shall be located not closer than ten (10) feet to the closest point of any exterior wall of the principal building on the same lot; otherwise they shall be attached to the principal building and shall be considered as part of that principal building. The Applicant is requesting a variance to erect an accessory structure between the interior lot line and the principal building. The property is owned by the Applicant and is located in the Single Family Residential Zoning District.

PUBLIC MEETING NOTICE Pursuant to Act 84 of 1986 - Sunshine Act

The monthly meeting of the Members of the Board of the Pennsylvania Housing Finance Agency will be held on Thursday, October 10, 2013, at 10:30 a.m. at the offices of the Agency, 211 North Front Street, Harrisburg, Pennsylvania. The purpose of this meeting is to conduct normal Agency business and to approve the issuance of certain Agency securities. Inquiries should be directed to the Secretary.

If you are a person with a disability and wish to attend this meeting and require an auxiliary aid, service or other accommodation to participate, please contact the Secretary by Monday, October 7, 2013 to discuss how the Pennsylvania Housing Finance Agency may best accommodate your needs.

Anyone wishing to be recognized by the Chair to address the Members of the Board at this meeting must contact the Secretary no later than Monday, October 7, 2013 either in writing or by telephone and detail the nature of their

Meeting Notices

Miscellaneous Notices

NOTICE OF SHERIFF'S SALE IN THE COURT OF COMMON PLEAS OF DAUPHIN COUNTY, PENNSYLVANIA NO. 2012-CV-5246-MF
BANK OF AMERICA, N.A. SUCCESSOR BY MERGER TO BAC HOME LOANS SERVICING, L.P. F/K/A COUNTRYWIDE HOME LOANS SERVICING, L.P.

VS.
MEGAN NICHOLSON and MICHAEL D. GLASS, JR.
NOTICE TO: MICHAEL D. GLASS, JR.

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY
 Being Premises: 353 LOCUST STREET, STEELTON, PA 17113-2335 Being in STEELTON BOROUGH, County of DAUPHIN, Commonwealth of Pennsylvania
TAX PARCEL NUMBER: 59-011-025-000-0000

Improvements consist of residential property. Sold as the property of MEGAN NICHOLSON and MICHAEL D. GLASS, JR.

Your house (real estate) at 353 LOCUST STREET, STEELTON, PA 17113-2335 is scheduled to be sold at the Sheriff's Sale on 01/09/2014 at 10:00 AM, at the DAUPHIN County Courthouse, 101 Market Street, Harrisburg, PA 17107-2012, to enforce the Court Judgment of \$121,493.07 obtained by, BANK OF AMERICA, N.A. SUCCESSOR BY MERGER TO BAC HOME LOANS SERVICING, L.P. F/K/A COUNTRYWIDE HOME LOANS SERVICING, L.P. (the mortgagee), against the above premises. PHELAN HALLINAN, LLP Attorney for Plaintiff

NOTICE OF SHERIFF'S SALE IN THE COURT OF COMMON PLEAS OF DAUPHIN COUNTY, PENNSYLVANIA NO. 2012-CV-7846-MF

Miscellaneous Notices

PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE

Application of Borough of Columbia For Approval To Offer, Render, Furnish Or Supply Electricity Or Electric Generation Services As A Generator And Supplier Of Electric Power, A Marketer/Broker Engaged In The Business Of Supplying Electricity, And An Aggregator Engaged In The Business Of Supplying Electricity, To The Public In The Commonwealth Of Pennsylvania.

Borough of Columbia will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to supply electricity or electric generation services as (1) a generator and supplier of electric power, (2) a broker/marketer engaged in the business of supplying electricity, and (3) an aggregator engaged in the business of supplying electricity. Borough of Columbia proposes to sell electricity and related services throughout all of Pennsylvania under the provisions of the new Electricity Generation Customer Choice and Competition Act.

The PUC may consider this application without a hearing. Protests directed to the technical or financial fitness of Borough of Columbia may be filed with in 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protests to Borough of Columbia's attorney at the address listed below:

By and through Counsel:
 Barry A. Naum
 SPILMAN THOMAS &
 BATTLE, PLLC

1100 Bent Creek Boulevard, Suite 101
 Mechanicsburg, PA 17050
 Phone: (717) 795-2742
 Fax: (717) 795-2743

Proposals & Bids

The Scranton Times (Under act P.L. 877 No 160. July 9, 1976)
Commonwealth of Pennsylvania, County of Lackawanna

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SPILMAN THOMAS & BATTLE PLLC
LISA H ISOM
SUITE 101 1100 BENT CREEK BOULEVARD
MECHANICSBURG PA 17050

Account # 585448
Order # 81346120
Ad Price: 224.40

LEGAL NOTICE PENNSYLVANIA

Gina Krushinski

Being duly sworn according to law deposes and says that she is Billing clerk for The Scranton Times, owner and publisher of The Scranton Times, a newspaper of general circulation, established in 1870, published in the city of Scranton, county and state aforesaid, and that the printed notice or publication hereto attached is exactly as printed in the regular editions of the said newspaper on the following dates:

10/03/2013

Affiant further deposes and says that neither the affiant nor The Scranton Times is interested in the subject matter of the aforesaid notice or advertisement and that all allegations in the foregoing statement as time, place and character or publication are true Gina Krushinski

Sworn and subscribed to before me
this 3rd day of October A.D., 2013

Sharon Venturi
(Notary Public)

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Sharon Venturi, Notary Public
City of Scranton, Lackawanna County
My Commission Expires Feb. 12, 2014
Member, Pennsylvania Association of Notaries

LEGAL NOTICE

PENNSYLVANIA PUBLIC UTILITY
COMMISSION NOTICE

Application of Borough of Columbia For Approval To Offer, Render, Furnish Or Supply Electricity Or Electric Generation Services As A Generator And Supplier Of Electric Power, A Marketer/ Broker Engaged In The Business Of Supplying Electricity, And An Aggregator Engaged In The Business Of Supplying Electricity, To The Public In The Commonwealth Of Pennsylvania. Borough of Columbia will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to supply electricity or electric generation services as (1) a generator and supplier of electric power, (2) a broker/marketer engaged in the business of supplying electricity, and (3) an aggregator engaged in the business of supplying electricity. Borough of Columbia proposes to sell electricity and related services throughout all of Pennsylvania under the provisions of the new Electricity Generation Customer Choice and Competition Act. The PUC may consider this application without a hearing. Protests directed to the technical or financial fitness of Borough of Columbia may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protests to Borough of Columbia's attorney at the address listed below:

By and through Counsel:
Barry A. Naum
SPILMAN THOMAS & BATTLE, PLLC
1100 Bent Creek Boulevard, Suite 101
Mechanicsburg, PA 17050
Phone: (717) 795-2742
Fax: (717) 795-2743

PROOF OF PUBLICATION
In
THE ERIE TIMES-NEWS
COMBINATION EDITION

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PA PUC
SECRETARY'S BUREAU

Spilman Thomas & Battle PLLC
300 Kanawha Blvd East
Charleston WV 25301

REFERENCE: 77122 30630
PUC Notice

STATE OF PENNSYLVANIA)
COUNTY OF ERIE) SS:

Debra McGraw, being duly sworn, deposes and says that: (1) he/she is a designated agent of the Times Publishing Company (TPC) to execute Proofs of Publication on behalf of the TPC; (2) the TPC, whose principal place of business is at 205 W. 12th Street, Erie, Pennsylvania, owns and publishes the Erie Times-News, established October 2, 2000, a daily newspaper of general circulation, and published at Erie, Erie County Pennsylvania; (3) the subject notice or advertisement, a true and correct copy of which is attached, was published in the regular edition(s) of said newspaper on the date(s) referred to below. Affiant further deposes that he/she is duly authorized by the TPC, owner and publisher of the Erie Times-News, to verify the foregoing statement under oath, and affiant is not interested in the subject matter of the aforesaid notice or advertisement, and that all allegations in the foregoing statement as to time, place and character of publication are true.

PUBLISHED ON: 10/10/13

TOTAL COST: \$409.00 AD SPACE: 0 Lines

FILED ON: 10/10/13

PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE
Application of Borough of Columbia For Approval To Offer, Render, Furnish Or Supply Electricity Or Electric Generation Services As A Generator And Supplier Of Electric Power, A Marketer/Broker, Engaged In The Business Of Supplying Electricity, And An Aggregator Engaged In The Business Of Supplying Electricity, To The Public In The Commonwealth Of Pennsylvania.
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By and through Counsel: Barry A. Naum
SPILMAN, THOMAS & BATTLE, PLLC
1100 Bent Creek Boulevard, Suite 101
Mechanicsburg, PA 17050
Phone: (717) 795-2742
Fax: (717) 795-2743

Sworn to and subscribed before me this 10th day of October 2013

Affiant: Debra McGraw

NOTARY: Barbara J. Moore

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Barbara J. Moore, Notary Public
City of Erie, Erie County
My Commission Expires March 23, 2016
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

CERTIFICATE OF SERVICE

On this 11th day of October, 2013, I certify that a true and correct copy of the foregoing application form for licensing with the Commonwealth of Pennsylvania as an Electric Generation Supplier and all public versions of attachments have been served upon the following:

Office of Consumer Advocate
5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17120

Office of the Attorney General
Bureau of Consumer Protection
Strawberry Square, 14th Floor
Harrisburg, PA 17120

Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Compliance
Harrisburg, PA 17128-0946

Legal Department
West Penn Power d/b/a Allegheny Power
800 Cabin Hill Drive
Greensburg, PA 15601-1689

Manager Energy Acquisition
PECO Energy Company
2301 Market Street
Philadelphia, PA 19101-8699

Regulatory Affairs
Duquesne Light Company
411 Seventh Street, MD 16-4
Pittsburgh, PA 15219

Legal Department
Attn: Paul Russell
PPL
Two North Ninth Street
Allentown, PA 18108-1179

Legal Department
FirstEnergy
2800 Pottsville Pike
Reading, PA 19612

UGI Utilities, Inc.
Attn: Rates Dept. – Choice Coordinator
P. O. Box 12677
Reading, PA 19612-2677

Citizens' Electric Company
Attn: EGS Coordination
1775 Industrial Boulevard
Lewisburg, PA 17837

Director of Customer Energy Services
Orange and Rockland Company
390 West Route 59
Spring Valley, NY 10977-5300

Wellsboro Electric Company
Attn: EGS Coordination
33 Austin Street
P.O. Box 138
Wellsboro, PA 16901

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OCT 11 2013

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU



Barry A. Naum

Counsel for the Borough of Columbia