

ATTACHMENTS



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Attachment List

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ATTACHMENT 1

SCRANTON SINGLE TAX OFFICE

FINANCIAL STATEMENTS

DECEMBER 31, 2004 AND 2003

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To the Collector of Taxes of the
Scranton Single Tax Office
Scranton, Pennsylvania

Independent Auditor's Report

We have audited the accompanying statements of cash receipts, disbursements and changes in cash balances of the Scranton Single Tax Office for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Scranton Single Tax Office's management. Our responsibility is to express an opinion on the financial statements, based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Scranton Single Tax Office prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts, disbursements and changes in cash balances of the Scranton Single Tax Office for the years ended December 31, 2004 and 2003 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2005 on our consideration of the Scranton Single Tax Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

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To the Collector of Taxes of the
Scranton Single Tax Office

The Management's Discussion and Analysis on Page 3 is not a required part of the basic financial statements but is supplementary information required by the Government Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of the Scranton Single Tax Office, taken as a whole. The accompanying schedules of cash receipts and disbursements by tax account type and schedules of current real estate tax levy are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Mc Grail, Merkel, Quinn
& Associates*

Scranton, Pennsylvania
September 13, 2005

Management's Discussion and Analysis

As management of the Scranton Single Tax Office, we offer readers of the Scranton Single Tax Office's financial statements this narrative overview and analysis of the financial activities of the Scranton Single Tax Office for the fiscal years ended December 31, 2004 and 2003. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the financial statements, which follow this narrative.

Financial Highlights

- Total taxes collected for the year 2004 and 2003 respectively were \$118,213,459 and \$116,010,949.
- There was an increase in cash receipts for each type of tax in 2004, except for the occupational privilege tax where there was a decrease of \$66,772.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Scranton Single Tax Office, basic financial statements. The basic financial statements consist of three components 1) the statement of cash receipts, disbursements and changes in cash balances 2) notes to the financial statements and 3) findings and recommendations. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Scranton Single Tax Office.

The Financial Statement

The financial statements show the taxes collected by tax type real estate, earned income, occupational privilege and business privilege/mercantile. The statements also shows the amount of each type tax that is disbursed by tax type.

The statements also show the cost of operating the office net of salaries and fringe benefits which are shared and paid directly by the taxing authorities for whom the taxes are collected.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other Information - This report includes certain supplementary information concerning the Single Tax Offices' financial information.

Request for Information

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or request for additional information should be directed to Kenneth J. McDowell, 135 Jefferson Avenue, Scranton, PA 18503-1716

SCRANTON SINGLE TAX OFFICE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES

YEAR ENDED DECEMBER 31, 2004

| | Accounts | | | | | Total (Memorandum only) |
|--|---------------------|---------------------|---------------------------|-----------------------------------|-------------------|----------------------------|
| | Tax | | | | | |
| | Real Estate | Earned Income | Occupational Privilege | Business Privilege/ Mercantile | Operating | |
| Receipts | | | | | | |
| Tax collections | \$76,209,836 | \$35,561,743 | \$516,660 | \$5,437,652 | \$ - | \$117,725,891 |
| Overpayments | 314,058 | - | - | - | - | 314,058 |
| Interest and penalties | 13,217 | 8,701 | - | 75,592 | - | 97,510 |
| Interfund transfers | - | 76,000 | - | - | - | 76,000 |
| Administrative fees | - | - | - | - | 240,000 | 240,000 |
| Miscellaneous | - | - | - | - | 51,602 | 51,602 |
| Total receipts | <u>76,537,111</u> | <u>35,646,444</u> | <u>516,660</u> | <u>5,513,244</u> | <u>291,602</u> | <u>118,505,061</u> |
| Disbursements | | | | | | |
| Tax remittances | 76,018,978 | 34,634,639 | 521,045 | 5,362,700 | - | 116,537,362 |
| Overpayment reimbursements | 196,486 | 311,390 | 1,121 | 1,631 | - | 510,628 |
| Interfund transfers | - | - | - | - | 76,000 | 76,000 |
| Interest remittances | 370 | - | - | - | - | 370 |
| Administrative fees | - | 160,000 | - | - | - | 160,000 |
| Insurance | - | - | - | - | 558 | 558 |
| Professional fees | - | - | - | - | 12,500 | 12,500 |
| Data processing | - | - | - | - | 49,109 | 49,109 |
| Postage | - | - | - | - | 55,181 | 55,181 |
| Printing | - | - | - | - | 18,163 | 18,163 |
| Court costs | - | - | - | - | 1,565 | 1,565 |
| Equipment rental and maintenance | - | - | - | - | 20,680 | 20,680 |
| Supplies | - | - | - | - | 10,828 | 10,828 |
| Conferences and travel | - | - | - | - | 5,950 | 5,950 |
| Telephone | - | - | - | - | 1,580 | 1,580 |
| Collection costs | - | - | - | 53 | 38,648 | 38,701 |
| Miscellaneous | 20 | - | - | - | - | 20 |
| Capital expenditures | - | - | - | - | 82,830 | 82,830 |
| Total disbursements | <u>76,215,854</u> | <u>35,106,029</u> | <u>522,166</u> | <u>5,364,384</u> | <u>373,592</u> | <u>117,582,025</u> |
| Excess of receipts over (under) disbursements | 321,257 | 540,415 | (5,506) | 148,860 | (81,990) | 923,036 |
| Cash, at January 1, 2004 | <u>2,097,344</u> | <u>3,839,969</u> | <u>10,216</u> | <u>4,899</u> | <u>244,039</u> | <u>6,196,467</u> |
| Cash, at December 31, 2004 | <u>\$ 2,418,601</u> | <u>\$ 4,380,384</u> | <u>\$ 4,710</u> | <u>\$ 153,759</u> | <u>\$ 162,049</u> | <u>\$ 7,119,503</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES - (CONTINUED)

YEAR ENDED DECEMBER 31, 2003

| | Accounts | | | | | Total (Memorandum only) |
|--|---------------------|---------------------|----------------------------------|-----------------------------------|-------------------|----------------------------|
| | Real Estate | Earned Income | Tax Occupational Privilege | Business Privilege/ Mercantile | Operating | |
| Receipts | | | | | | |
| Tax collections | \$74,239,940 | \$35,561,971 | \$583,234 | \$5,224,457 | \$ - | \$115,609,602 |
| Overpayments | 257,500 | - | - | - | - | 257,500 |
| Interest and penalties | 13,248 | 13,781 | 198 | 66,620 | - | 93,847 |
| Interfund transfers | - | 50,000 | - | - | - | 50,000 |
| Administrative fees | - | - | - | - | 239,757 | 239,757 |
| Miscellaneous | - | - | - | - | 42,705 | 42,705 |
| Total receipts | <u>74,510,688</u> | <u>35,625,752</u> | <u>583,432</u> | <u>5,291,077</u> | <u>282,462</u> | <u>116,293,411</u> |
| Disbursements | | | | | | |
| Tax remittances | 73,618,358 | 34,653,833 | 593,707 | 5,276,759 | - | 114,142,657 |
| Overpayment reimbursements | 131,621 | 227,437 | 2,000 | 6,266 | - | 367,324 |
| Interfund transfers | - | - | - | - | 50,000 | 50,000 |
| Interest remittances | 22,560 | 2,872 | 437 | 3,968 | - | 29,837 |
| Administrative fees | - | 160,000 | - | - | - | 160,000 |
| Insurance | - | - | - | - | 1,116 | 1,116 |
| Professional fees | - | - | - | - | 15,500 | 15,500 |
| Data processing | - | - | - | - | 22,893 | 22,893 |
| Postage | - | - | - | - | 59,117 | 59,117 |
| Printing | - | - | - | - | 18,484 | 18,484 |
| Court costs | - | - | - | - | 132 | 132 |
| Equipment rental and maintenance | - | - | - | - | 28,935 | 28,935 |
| Supplies | - | - | - | - | 7,930 | 7,930 |
| Conferences and travel | - | - | - | - | 2,986 | 2,986 |
| Telephone | - | - | - | - | 1,490 | 1,490 |
| Collection costs | - | 99 | - | 3,571 | 7,587 | 11,257 |
| Miscellaneous | 33 | - | - | 7 | - | 40 |
| Total disbursements | <u>73,772,572</u> | <u>35,044,241</u> | <u>596,144</u> | <u>5,290,571</u> | <u>216,170</u> | <u>114,919,698</u> |
| Excess of receipts over (under) disbursements | 738,116 | 581,511 | (12,712) | 506 | 66,292 | 1,373,713 |
| Cash, at January 1, 2003 | <u>1,359,228</u> | <u>3,258,458</u> | <u>22,928</u> | <u>4,393</u> | <u>177,747</u> | <u>4,822,754</u> |
| Cash, at December 31, 2003 | <u>\$ 2,097,344</u> | <u>\$ 3,839,969</u> | <u>\$ 10,216</u> | <u>\$ 4,899</u> | <u>\$ 244,039</u> | <u>\$ 6,196,467</u> |

The accompanying Notes are an integral part of these Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Note 1 - Nature of Operations and Summary of Significant Accounting Policies

Organization

The Scranton Single Tax Office (the Office) is the Collector of Taxes for the following:

Real Estate Tax

Lackawanna County (County and Library)
City of Scranton
Scranton School District

Act 511 Taxes

City of Scranton
Scranton School District

Act 511 Taxes consist of, but are not limited to, Earned Income Tax, Occupational Privilege Tax, and Business Privilege/Mercantile Tax

Basis of Accounting

The Office's accounts are maintained on the cash basis of accounting, and the statement of cash receipts and disbursements recognize only cash received and disbursed. Therefore, receivables and payables, long-lived assets, accrued income and expenses and amortization and depreciation, which would be recognized under accounting principles generally accepted in the United States of America and which may be material in amount, are not recognized in the accompanying financial statements.

Reporting Entity

The Scranton Single Tax Office is the basic level of government which has oversight responsibility and control over activities related to the collection of taxes for the County of Lackawanna, the City of Scranton and the Scranton School District. The Office receives contributions from these local sources and must comply with the specific requirements of these funding source entities. However, the Office is not a component unit of any governmental "reporting entity" as defined by the *Government Accounting Standards Board*, since Office management has decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. Additionally, the Office has no component units.

Note 1 - Nature of Operations and Summary of Significant Accounting Policies - (Continued)

Accounts

The accounts of the Office are each considered a separate accounting entity. The operations of each account are summarized in a separate set of self-balancing accounts which include its cash balance, receipts and disbursements. The following accounts are used by the Office:

Real Estate Tax accounts are used to account for receipts and disbursements relative to the collection of real estate taxes.

Earned Income Tax, Occupational Privilege Tax, and the Business Privilege/Mercantile Tax accounts are used to account for receipts and disbursements relative to the collection of each of Act 511 taxes.

The Operating account is used to account for receipts and disbursements relative to operating the Office.

Note 2 - Cash

At December 31, 2004 and 2003, cash consisted of the following:

| | <u>2004</u> | <u>2003</u> |
|------------------------------------|--------------------|--------------------|
| Fidelity Deposit and Discount Bank | | |
| Demand Accounts | \$2,255,541 | \$2,252,418 |
| Sweep Accounts | 4,863,902 | 3,943,989 |
| Other cash | <u>60</u> | <u>60</u> |
| Total cash | <u>\$7,119,503</u> | <u>\$6,196,467</u> |

The Office considers all highly liquid investments with maturities of three months or less to be cash equivalents.

The amount in excess of \$100,000 is collateralized with securities held by the pledging financial institutions in the name of the Scranton Single Tax Office.

Note 3 - Real Estate Tax

County, City and School District Real Estate Taxes for the calendar year are levied on February 1 of the year. Tax payments received in February and March/April of the year are eligible for 2½% and 2% discounts, respectively. A 10% penalty is assessed for payments of County taxes received subsequent to June 30. A 5%, 7½% or 10% penalty is assessed for payments of City/School taxes received subsequent to June 30, September 30 or November 30, respectively. County taxes not collected by December 31 are considered delinquent; City and School District taxes not collected by December 31 are considered delinquent. Delinquent County and School District taxes are collected by the Lackawanna County Tax Claim Bureau; delinquent City taxes are collected by the City Treasurer.

Note 3 - Real Estate Tax - (Continued)

The 2004 and 2003 assessed values and millage rates for Real Estate Tax purposes are as follows:

| | 2004 | | 2003 | |
|--------------------------|------------------------|---------------------|------------------------|---------------------|
| | <u>Assessed Value</u> | <u>Millage Rate</u> | <u>Assessed Value</u> | <u>Millage Rate</u> |
| Lackawanna County | | | | |
| County | <u>\$1,380,872,120</u> | <u>.0276293</u> | <u>\$1,396,414,441</u> | <u>.0276293</u> |
| Library | <u>\$1,380,872,120</u> | <u>.0021000</u> | <u>\$1,396,414,441</u> | <u>.0021000</u> |
| City of Scranton | | | | |
| Land | <u>\$ 94,317,016</u> | <u>.0821220</u> | <u>\$ 95,896,302</u> | <u>.0821220</u> |
| Improvements | <u>\$ 291,314,044</u> | <u>.0178600</u> | <u>\$ 283,578,822</u> | <u>.0178600</u> |
| Scranton School District | <u>\$ 385,631,060</u> | <u>.089170</u> | <u>\$ 379,475,124</u> | <u>.086990</u> |

Note 4 - Act 511 Taxes

Earned Income Tax, Occupational Privilege Tax and Business Privilege/Mercantile Tax are the Act 511 Taxes collected by the Office for the City of Scranton and the Scranton School District.

The Earned Income Tax rate is 3.4% and 1%, respectively, on earned income of City residents and non-residents. The collected Earned Income Tax is remitted 2.4% to the City and 1.0% to the School District. The 1% non-resident collections are remitted to the tax collector of the municipalities in which the non-resident employees reside.

A City Occupational Privilege Tax of \$10 on residents and \$5 on non-residents and a School District Occupational Privilege Tax of \$5 is levied on all employees working in the City.

A City Business Privilege Tax of .001 mills and a School District Business Privilege Tax of .00513 mills is levied on the gross receipts of taxable businesses located within the City.

A City Mercantile Tax of .001 mills is levied on the gross annual wholesale and retail sales business transacted by wholesalers and retailers conducting business in the City. A School District wholesale Mercantile Tax of .000452 mills and a retail Mercantile Tax of .000679 mills is levied on such business transacted in the City.

Note 5 - Contributed Property and Equipment

The Office is provided with office space by the County of Lackawanna. The County also provides the use of all office equipment and furniture. These contributions are not recorded in the accompanying Statements of Cash Receipts, Disbursements and Changes in Cash Balances.

Note 6 - Contributed Administrative Costs

Employees of the Office are compensated directly by either the City, the School District, or both. In addition, the City and School District pay for employee benefits for personnel. These contributions are not recorded in the accompanying Statements of Cash Receipts, Disbursements and Changes in Cash Balances.

SUPPLEMENTARY INFORMATION

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

REAL ESTATE TAX

YEAR ENDED DECEMBER 31, 2004

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2003

| | <u>2004</u> | | | <u>2003</u> |
|--|------------------------------|---|---------------------|-------------------------------------|
| | <u>Lackawanna County</u> | <u>City of Scranton/ Scranton School District</u> | <u>Total</u> | <u>Total (Memorandum only)</u> |
| Receipts | | | | |
| Tax collections | \$36,171,866 | \$40,037,970 | \$76,209,836 | \$74,239,940 |
| Overpayments | 189,201 | 124,857 | 314,058 | 257,500 |
| Interest and penalties | <u>8,934</u> | <u>4,283</u> | <u>13,217</u> | <u>13,248</u> |
| | <u>36,370,001</u> | <u>40,167,110</u> | <u>76,537,111</u> | <u>74,510,688</u> |
| Disbursements | | | | |
| Tax remittances | 36,022,279 | 39,996,699 | 76,018,978 | 73,618,358 |
| Overpayment reim- bursements | 58,016 | 138,470 | 196,486 | 131,621 |
| Interest remittances | 370 | - | 370 | 22,560 |
| Miscellaneous | <u>-</u> | <u>20</u> | <u>20</u> | <u>33</u> |
| | <u>36,080,665</u> | <u>40,135,189</u> | <u>76,215,854</u> | <u>73,772,572</u> |
| Excess of receipts over disbursements | <u>\$ 289,336</u> | <u>\$ 31,921</u> | 321,257 | 738,116 |
| Cash, January 1 | | | <u>2,097,344</u> | <u>1,359,228</u> |
| Cash, December 31 | | | <u>\$ 2,418,601</u> | <u>\$ 2,097,344</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

REAL ESTATE TAX

YEAR ENDED DECEMBER 31, 2003

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2002

| | 2003 | | | 2002 |
|--|----------------------|---|---------------------|-----------------------------|
| | Lackawanna County | City of Scranton/ Scranton School District | Total | Total (Memorandum only) |
| Receipts | | | | |
| Tax collections | \$35,373,766 | \$38,866,174 | \$74,239,940 | \$71,321,046 |
| Overpayments | 107,731 | 149,769 | 257,500 | 173,706 |
| Interest and penalties | <u>7,991</u> | <u>5,257</u> | <u>13,248</u> | <u>27,391</u> |
| | <u>35,489,488</u> | <u>39,021,200</u> | <u>74,510,688</u> | <u>71,522,143</u> |
| Disbursements | | | | |
| Tax remittances | 35,163,042 | 38,455,316 | 73,618,358 | 71,610,038 |
| Overpayment reim- bursements | 50,968 | 80,653 | 131,621 | 120,345 |
| Interest remittances | 17,054 | 5,506 | 22,560 | 37,906 |
| Miscellaneous | <u>-</u> | <u>33</u> | <u>33</u> | <u>10</u> |
| | <u>35,231,064</u> | <u>38,541,508</u> | <u>73,772,572</u> | <u>71,768,299</u> |
| Excess of receipts over (under) disbursements | <u>\$ 258,424</u> | <u>\$ 479,692</u> | 738,116 | (246,156) |
| Cash, January 1 | | | <u>1,359,228</u> | <u>1,605,384</u> |
| Cash, December 31 | | | <u>\$ 2,097,344</u> | <u>\$ 1,359,228</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

EARNED INCOME TAX

YEAR ENDED DECEMBER 31, 2004

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2003

| | 2004 | | | | 2003 |
|--|---------------------|--------------------------------|-------------------------|---------------------|----------------------------|
| | City of Scranton | Scranton School District | Other Municipalities | Total | Total (Memorandum only) |
| Receipts | | | | | |
| Tax collections | \$19,015,537 | \$7,923,540 | \$8,622,666 | \$35,561,743 | \$35,561,971 |
| Interest and penalties | - | - | 8,701 | 8,701 | 13,781 |
| Interfund transfer | - | - | 76,000 | 76,000 | 50,000 |
| | <u>19,015,537</u> | <u>7,923,540</u> | <u>8,707,367</u> | <u>35,646,444</u> | <u>35,625,752</u> |
| Disbursements | | | | | |
| Tax remittances | 18,752,000 | 7,747,000 | 8,135,639 | 34,634,639 | 34,653,833 |
| Interest remittances | - | - | - | - | 2,872 |
| Overpayment reim- bursements | 219,810 | 91,580 | - | 311,390 | 227,437 |
| Administrative fees | 80,000 | 80,000 | - | 160,000 | 160,000 |
| Collection costs | - | - | - | - | 99 |
| | <u>19,051,810</u> | <u>7,918,580</u> | <u>8,135,639</u> | <u>35,106,029</u> | <u>35,044,241</u> |
| Excess of receipts (under) over disbursements | <u>(\$ 36,273)</u> | <u>\$ 4,960</u> | <u>\$ 571,728</u> | 540,415 | 581,511 |
| Cash, January 1 | | | | <u>3,839,969</u> | <u>3,258,458</u> |
| Cash, December 31 | | | | <u>\$ 4,380,384</u> | <u>\$ 3,839,969</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

EARNED INCOME TAX

YEAR ENDED DECEMBER 31, 2003

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2002

| | 2003 | | | | 2002 |
|--|---------------------|--------------------------------|-------------------------|---------------------|----------------------------|
| | City of Scranton | Scranton School District | Other Municipalities | Total | Total (Memorandum only) |
| Receipts | | | | | |
| Tax collections | \$19,107,293 | \$7,963,521 | \$8,491,157 | \$35,561,971 | \$33,722,170 |
| Interest and penalties | 2,716 | - | 11,065 | 13,781 | 28,071 |
| Interfund transfer | - | - | 50,000 | 50,000 | 30,000 |
| | <u>19,110,009</u> | <u>7,963,521</u> | <u>8,552,222</u> | <u>35,625,752</u> | <u>33,780,241</u> |
| Disbursements | | | | | |
| Tax remittances | 18,964,000 | 7,851,000 | 7,838,833 | 34,653,833 | 32,744,248 |
| Interest remittances | 2,036 | 836 | - | 2,872 | 12,060 |
| Overpayment reim- bursements | 160,548 | 66,889 | - | 227,437 | 199,708 |
| Administrative fees | 80,000 | 80,000 | - | 160,000 | 160,000 |
| Collection costs | 70 | 29 | - | 99 | 1,143 |
| | <u>19,206,654</u> | <u>7,998,754</u> | <u>7,838,833</u> | <u>35,044,241</u> | <u>33,117,159</u> |
| Excess of receipts (under) over disbursements | <u>(\$ 96,645)</u> | <u>(\$ 35,233)</u> | <u>\$ 713,389</u> | <u>581,511</u> | <u>663,082</u> |
| Cash, January 1 | | | | <u>3,258,458</u> | <u>2,595,376</u> |
| Cash, December 31 | | | | <u>\$ 3,839,969</u> | <u>\$ 3,258,458</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

OCCUPATIONAL PRIVILEGE TAX

YEAR ENDED DECEMBER 31, 2004

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2003

| | <u>2004</u> | | | <u>2003</u> |
|---|-----------------------------|---|-----------------|-------------------------------------|
| | <u>City of Scranton</u> | <u>Scranton School District</u> | <u>Total</u> | <u>Total (Memorandum only)</u> |
| Receipts | | | | |
| Tax collections | \$302,917 | \$213,743 | \$516,660 | \$583,234 |
| Interest | - | - | - | 198 |
| | <u>302,917</u> | <u>213,743</u> | <u>516,660</u> | <u>583,432</u> |
| Disbursements | | | | |
| Tax remittances | 305,600 | 215,445 | 521,045 | 593,707 |
| Overpayment reimburse- ments | 648 | 473 | 1,121 | 2,000 |
| Interest remittances | - | - | - | 437 |
| | <u>306,248</u> | <u>215,918</u> | <u>522,166</u> | <u>596,144</u> |
| Excess of receipts under disbursements | (<u>\$ 3,331</u>) | (<u>\$ 2,175</u>) | (5,506) | (12,712) |
| Cash, January 1 | | | <u>10,216</u> | <u>22,928</u> |
| Cash, December 31 | | | <u>\$ 4,710</u> | <u>\$ 10,216</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

OCCUPATIONAL PRIVILEGE TAX

YEAR ENDED DECEMBER 31, 2003

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>2003</u> | | | <u>2002</u> |
|---|-----------------------------|---|------------------|-------------------------------------|
| | <u>City of Scranton</u> | <u>Scranton School District</u> | <u>Total</u> | <u>Total (Memorandum only)</u> |
| Receipts | | | | |
| Tax collections | \$342,464 | \$240,770 | \$583,234 | \$572,055 |
| Interest | <u>198</u> | <u>-</u> | <u>198</u> | <u>437</u> |
| | <u>342,662</u> | <u>240,770</u> | <u>583,432</u> | <u>572,492</u> |
| Disbursements | | | | |
| Tax remittances | 349,148 | 244,559 | 593,707 | 552,516 |
| Overpayment reimburse- ments | 1,203 | 797 | 2,000 | 1,932 |
| Interest remittances | <u>258</u> | <u>179</u> | <u>437</u> | <u>1,157</u> |
| | <u>350,609</u> | <u>245,535</u> | <u>596,144</u> | <u>555,605</u> |
| Excess of receipts under disbursements | <u>(\$ 7,947)</u> | <u>(\$ 4,765)</u> | (12,712) | 16,887 |
| Cash, January 1 | | | <u>22,928</u> | <u>6,041</u> |
| Cash, December 31 | | | <u>\$ 10,216</u> | <u>\$ 22,928</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

BUSINESS PRIVILEGE/MERCANTILE TAX

YEAR ENDED DECEMBER 31, 2004

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2003

| | <u>2004</u> | | | <u>2003</u> |
|--|-----------------------------|---|-------------------|-------------------------------------|
| | <u>City of Scranton</u> | <u>Scranton School District</u> | <u>Total</u> | <u>Total (Memorandum only)</u> |
| Receipts | | | | |
| Tax collections | \$1,676,344 | \$3,761,308 | \$5,437,652 | \$5,224,457 |
| Interest and penalties | 24,620 | 50,972 | 75,592 | 66,620 |
| Miscellaneous | - | - | - | - |
| | <u>1,700,964</u> | <u>3,812,280</u> | <u>5,513,244</u> | <u>5,291,077</u> |
| Disbursements | | | | |
| Tax remittances | 1,647,700 | 3,715,000 | 5,362,700 | 5,276,759 |
| Interest remittances | - | - | - | 3,968 |
| Overpayment reimburse- ments | 766 | 865 | 1,631 | 6,266 |
| Collection costs | - | - | - | 3,571 |
| Miscellaneous | 14 | 39 | 53 | 7 |
| | <u>1,648,480</u> | <u>3,715,904</u> | <u>5,364,384</u> | <u>5,290,571</u> |
| Excess of receipts over disbursements | <u>\$ 52,484</u> | <u>\$ 96,376</u> | 148,860 | 506 |
| Cash, January 1 | | | <u>4,899</u> | <u>4,393</u> |
| Cash, December 31 | | | <u>\$ 153,759</u> | <u>\$ 4,899</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCE

BUSINESS PRIVILEGE/MERCANTILE TAX

YEAR ENDED DECEMBER 31, 2003

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>2003</u> | | | <u>2002</u> |
|--|-----------------------------|---|------------------|-------------------------------------|
| | <u>City of Scranton</u> | <u>Scranton School District</u> | <u>Total</u> | <u>Total (Memorandum only)</u> |
| Receipts | | | | |
| Tax collections | \$1,616,960 | \$3,607,497 | \$5,224,457 | \$5,464,439 |
| Interest and penalties | 16,867 | 49,753 | 66,620 | 136,018 |
| Miscellaneous | - | - | - | - |
| | <u>1,633,827</u> | <u>3,657,250</u> | <u>5,291,077</u> | <u>5,600,457</u> |
| Disbursements | | | | |
| Tax remittances | 1,631,516 | 3,645,243 | 5,276,759 | 5,632,449 |
| Interest remittances | 1,204 | 2,764 | 3,968 | 15,800 |
| Conferences and travel | - | - | - | 585 |
| Printing | - | - | - | 1,560 |
| Overpayment reimburse- ments | 1,141 | 5,125 | 6,266 | 5,145 |
| Collection costs | 950 | 2,621 | 3,571 | 9,395 |
| Miscellaneous | 7 | - | 7 | 50 |
| | <u>1,634,818</u> | <u>3,655,753</u> | <u>5,290,571</u> | <u>5,664,984</u> |
| Excess of receipts over (under) disbursements | (<u>\$ 991</u>) | <u>\$ 1,497</u> | 506 | (64,527) |
| Cash, January 1 | | | <u>4,393</u> | <u>68,920</u> |
| Cash, December 31 | | | <u>\$ 4,899</u> | <u>\$ 4,393</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF REAL ESTATE TAX LEVY

LACKAWANNA COUNTY

YEARS ENDED DECEMBER 31, 2004 AND 2003

Year Ended December 31, 2004

| | <u>County</u> | <u>Library</u> | <u>Total</u> |
|---------------------|----------------------|---------------------|----------------------|
| Assessed value | \$1,380,872,120 | \$1,380,872,120 | \$1,380,872,120 |
| Millage rate | <u>.0276293</u> | <u>.0021000</u> | <u>.0297293</u> |
| Original levy | 38,153,336 | 2,899,889 | 41,053,225 |
| Increases | 126,863 | 9,642 | 136,505 |
| Decreases | <u>(191,705)</u> | <u>(14,571)</u> | <u>(206,276)</u> |
| Total levy | <u>\$ 38,088,494</u> | <u>\$ 2,894,960</u> | <u>\$ 40,983,454</u> |
| Collections | \$ 33,604,747 | \$ 2,554,163 | \$ 36,158,910 |
| Discounts allowed | 890,413 | 67,676 | 958,089 |
| Penalties collected | <u>(207,684)</u> | <u>(15,785)</u> | <u>(223,469)</u> |
| Subtotal | 34,287,476 | 2,606,054 | 36,893,530 |
| Delinquent taxes | <u>3,801,018</u> | <u>288,906</u> | <u>4,089,924</u> |
| Total levy | <u>\$ 38,088,494</u> | <u>\$ 2,894,960</u> | <u>\$ 40,983,454</u> |

Year Ended December 31, 2003

| | | | |
|---------------------|----------------------|---------------------|----------------------|
| Assessed value | \$1,396,414,441 | \$1,396,414,441 | \$1,396,414,441 |
| Millage rate | <u>.0276293</u> | <u>.0021000</u> | <u>.0297293</u> |
| Original levy | 38,581,965 | 2,932,499 | 41,514,464 |
| Increases | 305,525 | 23,222 | 328,747 |
| Decreases | <u>(183,891)</u> | <u>(13,977)</u> | <u>(197,868)</u> |
| Total levy | <u>\$ 38,703,599</u> | <u>\$ 2,941,744</u> | <u>\$ 41,645,343</u> |
| Collections | \$ 32,803,659 | \$ 2,493,307 | \$ 35,296,966 |
| Discounts allowed | 985,798 | 74,927 | 1,060,725 |
| Penalties collected | <u>(200,798)</u> | <u>(15,262)</u> | <u>(216,060)</u> |
| Subtotal | 33,588,659 | 2,552,972 | 36,141,631 |
| Delinquent taxes | <u>5,114,940</u> | <u>388,772</u> | <u>5,503,712</u> |
| Total levy | <u>\$ 38,703,599</u> | <u>\$ 2,941,744</u> | <u>\$ 41,645,343</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF REAL ESTATE TAX LEVY - (CONTINUED)

CITY OF SCRANTON

YEARS ENDED DECEMBER 31, 2004 AND 2003

| | <u>2004</u> | <u>2003</u> |
|---------------------|----------------------|----------------------|
| Assessed value | | |
| Land | \$ 94,317,016 | \$ 95,896,302 |
| Improvements | <u>291,314,044</u> | <u>283,578,822</u> |
| | <u>\$385,631,060</u> | <u>\$379,475,124</u> |
| Millage rate | | |
| Land | .082122 | .082122 |
| Improvements | <u>.017860</u> | <u>.017860</u> |
| | <u>.099982</u> | <u>.099982</u> |
| Original levy | \$ 12,948,822 | \$ 12,939,924 |
| Increases | 28,045 | 154,229 |
| Decreases | (68,919) | (50,293) |
| Total levy | <u>\$ 12,907,948</u> | <u>\$ 13,043,860</u> |
| Collections | \$ 10,879,456 | \$ 10,727,954 |
| Discounts allowed | 442,032 | 444,688 |
| Penalties collected | (68,171) | (77,384) |
| Subtotal | 11,253,317 | 11,095,258 |
| Delinquent taxes | <u>1,654,631</u> | <u>1,948,602</u> |
| Total levy | <u>\$ 12,907,948</u> | <u>\$ 13,043,860</u> |

The accompanying Notes are an integral part of these Financial Statements.

SCRANTON SINGLE TAX OFFICE

SCHEDULES OF REAL ESTATE TAX LEVY - (CONTINUED)

SCRANTON SCHOOL DISTRICT

YEARS ENDED DECEMBER 31, 2004 AND 2003

| | <u>2004</u> | <u>2003</u> |
|---------------------|----------------------|----------------------|
| Assessed value | \$385,631,060 | \$379,475,124 |
| Millage rate | <u>.089170</u> | <u>.086990</u> |
| Original levy | \$ 34,387,223 | \$ 33,010,564 |
| Increases | 122,322 | 533,849 |
| Decreases | (196,174) | (172,961) |
| Total levy | <u>\$ 34,313,371</u> | <u>\$ 33,371,452</u> |
| Collections | \$ 29,152,045 | \$ 28,093,130 |
| Discounts allowed | 1,152,186 | 1,112,409 |
| Penalties collected | (177,049) | (199,656) |
| Subtotal | 30,127,182 | 29,005,883 |
| Delinquent taxes | <u>4,186,189</u> | <u>4,365,569</u> |
| Total levy | <u>\$ 34,313,371</u> | <u>\$ 33,371,452</u> |

The accompanying Notes are an integral part of these Financial Statements.



McGrail Merkel Quinn & Associates

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Francis J. Merkel, CPA
Joseph J. Quinn, CPA, CVA
John H. Marx, Jr., CPA
Daniel J. Gerrity, CPA
Mary Ann E. Novak, CPA

To the Collector of Taxes of the
Scranton Single Tax Office
Scranton, Pennsylvania

Independent Auditor's Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

We have audited the accompanying statements of cash receipts, disbursements and changes in cash balances of the Scranton Single Tax Office for the year ended December 31, 2004 and 2003, and have issued our report thereon dated September 13, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Scranton Single Tax Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Scranton Single Tax Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Scranton Single Tax Office's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are as follows:

RSM McGladrey Network

An Independently Owned Member

Clay Avenue Professional Plaza, 1173 Clay Avenue, Scranton, PA 18510 570 961-0345 Fax: 570 961-8650

www.mmq.com

To the Collector of Taxes of the
Scranton Single Tax Office

Finding #1

The Scranton Single Tax Office does not maintain a complete, self-balancing general ledger for all fund types.

Recommendation

A complete, self-balancing general ledger should be maintained.

Response

This recommendation has been implemented with the new accounting software system that was installed earlier this year.

Finding #2

The Scranton Single Tax Office maintains an open invoice system for invoices received from vendors with no tracking of due dates.

Recommendation

All invoices should be entered with due dates into an accounts payable software accounting package.

Response

This recommendation is being implemented with the new accounting software system that was installed earlier this year.

Finding #3

The County of Lackawanna has access to all tax files.

Recommendation

No one other than employees of the Single Tax Office should have access to any of the records.

Response

This problem has been rectified this year. We now have our own server. Only authorized tax office employees have access to it.

To the Collector of Taxes of the
Scranton Single Tax Office

Finding #4

There is a lack of segregation of duties in some areas particularly in the Mercantile Tax area where one employee is responsible for the processing of taxpayer payments and making deposits.

Recommendation

No one person should perform duties that involve the processing and positing of tax payments and the depositing of the taxes.

Response

This problem has been rectified this year. The cashiers now receive and process tax payer payments. An auditor processes the tax returns.

Finding #5

The Scranton Single Tax Office maintains its accounting records on the cash basis.

Recommendation

The records of the Tax Office should be maintained on the accrual basis.

Response

This recommendation has been implemented with the new accounting software system that was installed earlier this year.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information of the Lackawanna County Commissioners, the Mayor and Council of the City of Scranton, the Scranton School Board and the Collector of Taxes, and is not intended to be and should not be used by anyone other than those specified parties.

*M. E. G. rail Merkel Quinn
& Associates*

Scranton, Pennsylvania
September 13, 2005

ATTACHMENT 2

**Scranton Single Tax Office
Operating Income and Expense**

| Description | Financial Statements | | | | Trial Balances | | | |
|--|----------------------|------------------|------------------|--------------------|--------------------|------------------|----------------|---------------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| Administrative Fees / Operating Income | \$ 160,000 | \$ 240,000 | \$ 239,757 | \$ 240,000 | \$ 260,000 | \$ 300,000 | \$ 280,000 | \$ 240,000 |
| Misc Fee Income | 99,772 | 7,926 | 42,705 | 51,602 | 29,868 | 17,218 | 18,545 | 512 |
| Interfund Transfers | 27,427 | - | - | - | - | - | - | - |
| Interest Income | | | | | | | | |
| Total Revenue | 287,199 | 247,926 | 282,462 | 291,602 | 289,868 | 317,218 | 298,545 | 240,512 |
| Telephone Expenses | 1,111 | 1,520 | 1,490 | 1,580 | 2,274 | 2,924 | 3,464 | 383 |
| Postage Expense | 24,136 | 56,591 | 59,117 | 55,181 | 49,331 | 53,381 | 1,903 | 62,941 |
| Printing Expense | 33,118 | 4,883 | 18,484 | 18,163 | 22,836 | 14,244 | 26,817 | 23,229 |
| Supplies | 10,262 | 6,758 | 7,930 | 10,828 | 10,305 | 7,210 | 6,217 | 10,708 |
| Equip Rent / Maintenance | 28,745 | 28,975 | 28,935 | 20,680 | 45,360 | 42,544 | 16,176 | 17,234 |
| Data Processing | 22,218 | 10,015 | 22,893 | 49,109 | 149,788 | 134,273 | 119,835 | 188,328 |
| Office Audit | | 23,000 | 15,500 | 12,500 | 15,000 | 24,399 | | 60,377 |
| Court Cost | 3,692 | 1,594 | 132 | 1,565 | 468 | | 3,060 | 5,150 |
| Out-Source Services | | | | | 8,550 | 14,135 | 68,253 | 29,836 |
| Temp Employees- | | | | | | | 11,112 | |
| Collection Costs | 10,073 | 13,645 | 7,587 | 38,648 | 59 | | | |
| Training & Education | | | | | 11,081 | 3,489 | 5,122 | 6,757 |
| Miscellaneous Expenses | 5,234 | | | | 5,447 | 2,716 | 36,244 | 32,776 |
| Interfund Transfers | | 30,000 | 50,000 | 76,000 | | | | |
| Insurance | 1,418 | 2,204 | 1,116 | 558 | | | | |
| Conferences & Travel | - | 1,901 | 2,986 | 5,950 | | | | |
| Capital Expenditures | 95,445 | 4,126 | | 82,830 | | | | |
| Total Expenditures | 235,452 | 185,212 | 216,170 | 373,592 | 320,500 | 299,314 | 298,201 | 437,720 |
| Excess of receipts Over Disbursements (Under) | \$ 51,747 | \$ 62,714 | \$ 66,292 | \$ (81,990) | \$ (30,632) | \$ 17,904 | \$ 344 | \$ (197,207) |

ATTACHMENT 3

SCRANTON SINGLE TAX OFFICE
 CASH RECEIPTS AND DISBURSEMENTS BY TAX TYPE - EIT
 DECEMBER 31, 2005

| STO | | EARNED INCOME TAX | | | | | TOTAL |
|-------------|--|-----------------------|-------------------|------------------------|-----------------------|--------------------|---|
| # | A/C | SCHOOL DIST - 03 | | CITY - 04 | | | |
| | | RES | PEN | RES | NONRES | PEN | |
| 01-00-23800 | EIT/OPT SUSPENSE | | | | | | |
| 03-00-23200 | EIT RES COLLECTED - 2000 | (1,492.47) | | | | | (1,492.47) |
| 03-00-23201 | EIT RES COLLECTED - 2001 | (5,116.40) | | | | | (5,116.40) |
| 03-00-23202 | EIT RES COLLECTED - 2002 | (46,505.43) | | | | | (46,505.43) |
| 03-00-23203 | EIT RES COLLECTED - 2003 | (24,895.85) | | | | | (24,895.85) |
| 03-00-23204 | EIT RES COLLECTED - 2004 | (2,883,279.90) | | | | | (2,883,279.90) |
| 03-00-23205 | EIT RES COLLECTED - 2005 | (4,211,409.53) | | | | | (4,211,409.53) |
| 03-00-23296 | EIT RES COLL B4 1997 | (795,741.81) | | | | | (795,741.81) |
| 03-00-23297 | EIT RES COLLECTED - 1997 | (1,191.20) | | | | | (1,191.20) |
| 03-00-23298 | EIT RES COLLECTED - 1998 | (589.66) | | | | | (589.66) |
| 03-00-23299 | EIT RES COLLECTED - 1999 | (1,055.42) | | | | | (1,055.42) |
| 03-00-23700 | EIT PENALTY | | (1,596.38) | | | | (1,596.38) |
| 04-00-23200 | EIT RES COLLECTED - 2000 | | | (3,582.08) | | | (3,582.08) |
| 04-00-23201 | EIT RES COLLECTED - 2001 | | | (12,279.29) | | | (12,279.29) |
| 04-00-23202 | EIT RES COLLECTED - 2002 | | | (111,612.99) | | | (111,612.99) |
| 04-00-23203 | EIT RES COLLECTED - 2003 | | | (59,749.71) | | | (59,749.71) |
| 04-00-23204 | EIT RES COLLECTED - 2004 | | | (6,919,852.84) | | | (6,919,852.84) |
| 04-00-23205 | EIT RES COLLECTED - 2005 | | | (10,247,366.07) | | | (10,247,366.07) |
| 04-00-23296 | EIT RES COLL B4 1997 | | | (1,909,776.88) | | | (1,909,776.88) |
| 04-00-23297 | EIT RES COLLECTED - 1997 | | | (2,858.80) | | | (2,858.80) |
| 04-00-23298 | EIT RES COLLECTED - 1998 | | | (1,323.72) | | | (1,323.72) |
| 04-00-23299 | EIT RES COLLECTED - 1999 | | | (2,323.27) | | | (2,323.27) |
| 04-00-23301 | EIT NONRES COLLECTED - 2001 | | | | 498.16 | | 498.16 |
| 04-00-23302 | EIT NONRES COLLECTED - 2002 | | | | 106,909.15 | | 106,909.15 |
| 04-00-23303 | EIT NONRES COLLECTED - 2003 | | | | (5,653.18) | | (5,653.18) |
| 04-00-23304 | EIT NONRES COLLECTED - 2004 | | | | (2,065,114.21) | | (2,065,114.21) |
| 04-00-23305 | EIT NONRES COLLECTED - 2005 | | | | (7,044,109.61) | | (7,044,109.61) |
| 04-00-23396 | EIT NONRES COLL B4 1997 | | | | (4,103.64) | | (4,103.64) |
| 04-00-23397 | EIT NONRES COLLECTED - 1997 | | | | 1,997.07 | | 1,997.07 |
| 04-00-23700 | EIT PENALTY | | | | | (55,082.80) | (55,082.80) |
| | | <u>(7,971,277.67)</u> | <u>(1,596.38)</u> | <u>(19,270,725.65)</u> | <u>(9,009,576.26)</u> | <u>(55,082.80)</u> | <u>(36,308,258.76)</u> |
| 03-00-23900 | EIT DISTRIBUTIONS | 7,916,256.74 | | | | | 7,916,256.74 |
| 04-00-23900 | EIT DISTRIBUTIONS | | | 19,189,927.35 | | | 19,189,927.35 |
| 04-00-23901 | NON RES EIT DISTRIBUTIONS | | | | 7,527,026.07 | | 7,527,026.07 |
| | | <u>7,916,256.74</u> | <u>-</u> | <u>19,189,927.35</u> | <u>7,527,026.07</u> | <u>-</u> | <u>34,633,210.16</u> |
| | EXCESS OF RECEIPTS (OVER) UNDER DISBURSEMENTS | <u>(55,020.93)</u> | <u>(1,596.38)</u> | <u>(80,798.30)</u> | <u>(1,482,550.19)</u> | <u>(55,082.80)</u> | <u>(1,675,048.60)</u> |
| | | | | | | | CASH, AT JANUARY 1, 2005 4,380,384.00 |
| | | | | | | | EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS <u>1,675,048.60</u> |
| | | | | | | | CASH, AT DECEMBER 31, 2005 <u>6,055,432.60</u> |

SCRANTON SINGLE TAX OFFICE
 CASH RECEIPTS AND DISBURSEMENTS BY TAX TYPE - OPT
 DECEMBER 31, 2005

| STO | | OCCUPATIONAL PRIVILEGE TAX | | | | | | TOTAL |
|-------------|--|----------------------------|---------------------|----------------|--|---------------------|-----------------|---------------------|
| # | A/C | SCHOOL DIST - 03 | | | CITY - 04 | | | |
| | | RES | NONRES | PEN | RES | NONRES | PEN | |
| 03-00-24200 | OPT RES COLLECTED - 2000 | (21.80) | | | | | | (21.80) |
| 03-00-24201 | OPT RES COLLECTED - 2001 | (25.33) | | | | | | (25.33) |
| 03-00-24202 | OPT RES COLLECTED - 2002 | (66.40) | | | | | | (66.40) |
| 03-00-24203 | OPT RES COLLECTED - 2003 | (189.63) | | | | | | (189.63) |
| 03-00-24204 | OPT RES COLLECTED - 2004 | (27,302.95) | | | | | | (27,302.95) |
| 03-00-24205 | OPT RES COLLECTED - 2005 | (94,886.23) | | | | | | (94,886.23) |
| 03-00-24300 | OPT NONRES COLLECTED - 2000 | | (25.36) | | | | | (25.36) |
| 03-00-24301 | OPT NONRES COLLECTED - 2001 | | (43.15) | | | | | (43.15) |
| 03-00-24302 | OPT NONRES COLLECTED - 2002 | | (62.10) | | | | | (62.10) |
| 03-00-24303 | OPT NONRES COLLECTED - 2003 | | (102.15) | | | | | (102.15) |
| 03-00-24304 | OPT NONRES COLLECTED - 2004 | | (15,221.40) | | | | | (15,221.40) |
| 03-00-24305 | OPT NONRES COLLECTED - 2005 | | (126,236.03) | | | | | (126,236.03) |
| 03-00-24700 | OPT PENALTY | | | (72.35) | | | | (72.35) |
| 04-00-24200 | OPT RES COLLECTED - 2000 | | | | (43.61) | | | (43.61) |
| 04-00-24201 | OPT RES COLLECTED - 2001 | | | | (50.67) | | | (50.67) |
| 04-00-24202 | OPT RES COLLECTED - 2002 | | | | (132.80) | | | (132.80) |
| 04-00-24203 | OPT RES COLLECTED - 2003 | | | | (379.28) | | | (379.28) |
| 04-00-24204 | OPT RES COLLECTED - 2004 | | | | (46,239.20) | | | (46,239.20) |
| 04-00-24205 | OPT RES COLLECTED - 2005 | | | | (189,772.59) | | | (189,772.59) |
| 04-00-24300 | OPT NONRES COLLECTED - 2000 | | | | | (25.36) | | (25.36) |
| 04-00-24301 | OPT NONRES COLLECTED - 2001 | | | | | (43.16) | | (43.16) |
| 04-00-24302 | OPT NONRES COLLECTED - 2002 | | | | | (62.10) | | (62.10) |
| 04-00-24303 | OPT NONRES COLLECTED - 2003 | | | | | (102.17) | | (102.17) |
| 04-00-24304 | OPT NONRES COLLECTED - 2004 | | | | | (15,221.40) | | (15,221.40) |
| 04-00-24305 | OPT NONRES COLLECTED - 2005 | | | | | (126,236.00) | | (126,236.00) |
| 04-00-24700 | OPT PENALTY | | | | | | (120.13) | (120.13) |
| | | <u>(122,492.34)</u> | <u>(141,690.19)</u> | <u>(72.35)</u> | <u>(236,618.15)</u> | <u>(141,690.19)</u> | <u>(120.13)</u> | <u>(642,683.35)</u> |
| 03-00-24900 | OPT DISTRIBUTIONS | 261,173.51 | | | | | | 261,173.51 |
| 04-00-24900 | OPT DISTRIBUTIONS | | | | 373,504.40 | | | 373,504.40 |
| | | <u>261,173.51</u> | <u>-</u> | <u>-</u> | <u>373,504.40</u> | <u>-</u> | <u>-</u> | <u>634,677.91</u> |
| | EXCESS OF RECEIPTS (OVER) UNDER DISBURSEMENTS | <u>138,681.17</u> | <u>(141,690.19)</u> | <u>(72.35)</u> | <u>136,886.25</u> | <u>(141,690.19)</u> | <u>(120.13)</u> | <u>(8,005.44)</u> |
| | | | | | CASH, AT JANUARY 1, 2005 | | | 4,710.00 |
| | | | | | EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS | | | <u>8,005.45</u> |
| | | | | | CASH, AT DECEMBER 31, 2005 | | | <u>12,715.45</u> |

SCRANTON SINGLE TAX OFFICE
 CASH RECEIPTS AND DISBURSEMENTS BY TAX TYPE - BP/MERC
 DECEMBER 31, 2005

| STO | | BUSINESS PRIVILEGE/MERCANTILE TAX | | | | TOTAL |
|-------------|--|-----------------------------------|--------------------|--|-------------------|-----------------------|
| # | A/C | SCHOOL DIST - 03 | | CITY - 04 | | |
| | | BP/MERC | PEN | BP/MERC | PEN | |
| 01-00-25800 | BP/MER SUSPENSE | | | | | |
| 03-00-25200 | BP/MERC COL - RETAIL 00 | (337.77) | | | | (337.77) |
| 03-00-25201 | BP/MERC COL - RETAIL 01 | (650.21) | | | | (650.21) |
| 03-00-25202 | BP/MERC COL - RETAIL 02 | (870.43) | | | | (870.43) |
| 03-00-25203 | BP/MERC COL - RETAIL 03 | (2,358.91) | | | | (2,358.91) |
| 03-00-25204 | BP/MERC COL - RETAIL 04 | (12,533.39) | | | | (12,533.39) |
| 03-00-25205 | BP/MERC COL - RETAIL 05 | (514,823.01) | | | | (514,823.01) |
| 03-00-25297 | BP/MERC COL - RETAIL 97 | (49.25) | | | | (49.25) |
| 03-00-25298 | BP/MERC COL - RETAIL 98 | (55.47) | | | | (55.47) |
| 03-00-25299 | BP/MERC COL - RETAIL 99 | (215.33) | | | | (215.33) |
| 03-00-25300 | BP/MERC COL - WHLSL 00 | (716.38) | | | | (716.38) |
| 03-00-25301 | BP/MERC COL - WHLSL 01 | (536.00) | | | | (536.00) |
| 03-00-25302 | BP/MERC COL - WHLSL 02 | (956.62) | | | | (956.62) |
| 03-00-25303 | BP/MERC COL - WHLSL 03 | (2,979.74) | | | | (2,979.74) |
| 03-00-25304 | BP/MERC COL - WHLSL 04 | (2,714.56) | | | | (2,714.56) |
| 03-00-25305 | BP/MERC COL - WHLSL 05 | (124,618.09) | | | | (124,618.09) |
| 03-00-25396 | BP/MERC COL - WHLSL B4 97 | (64.18) | | | | (64.18) |
| 03-00-25399 | BP/MERC COL - WHLSL 99 | (338.64) | | | | (338.64) |
| 03-00-25400 | BP/MERC COL - SRVCS 00 | (3,118.67) | | | | (3,118.67) |
| 03-00-25401 | BP/MERC COL - SRVCS 01 | (7,511.88) | | | | (7,511.88) |
| 03-00-25402 | BP/MERC COL - SRVCS 02 | (13,444.10) | | | | (13,444.10) |
| 03-00-25403 | BP/MERC COL - SRVCS 03 | (28,905.14) | | | | (28,905.14) |
| 03-00-25404 | BP/MERC COL - SRVCS 04 | (66,032.85) | | | | (66,032.85) |
| 03-00-25405 | BP/MERC COL - SRVCS 05 | (2,905,405.08) | | | | (2,905,405.08) |
| 03-00-25496 | BP/MERC COL - SRVCS B4 97 | (401.03) | | | | (401.03) |
| 03-00-25497 | BP/MERC COL - SRVCS 97 | (444.72) | | | | (444.72) |
| 03-00-25498 | BP/MERC COL - SRVCS 98 | (982.26) | | | | (982.26) |
| 03-00-25499 | BP/MERC COL - SRVCS 99 | (809.85) | | | | (809.85) |
| 03-00-25700 | BP/MERC PENALTY | | (15,728.10) | | | (15,728.10) |
| 04-00-25200 | BP/MERC COL - RETAIL 00 | | | (617.17) | | (617.17) |
| 04-00-25201 | BP/MERC COL - RETAIL 01 | | | (2,201.49) | | (2,201.49) |
| 04-00-25202 | BP/MERC COL - RETAIL 02 | | | (1,204.42) | | (1,204.42) |
| 04-00-25203 | BP/MERC COL - RETAIL 03 | | | (3,471.51) | | (3,471.51) |
| 04-00-25204 | BP/MERC COL - RETAIL 04 | | | (19,379.01) | | (19,379.01) |
| 04-00-25205 | BP/MERC COL - RETAIL 05 | | | (755,861.78) | | (755,861.78) |
| 04-00-25297 | BP/MERC COL - RETAIL 97 | | | (116.99) | | (116.99) |
| 04-00-25298 | BP/MERC COL - RETAIL 98 | | | (82.24) | | (82.24) |
| 04-00-25299 | BP/MERC COL - RETAIL 99 | | | (316.36) | | (316.36) |
| 04-00-25300 | BP/MERC COL - WHLSL 00 | | | (1,585.41) | | (1,585.41) |
| 04-00-25302 | BP/MERC COL - WHLSL 02 | | | (2,115.97) | | (2,115.97) |
| 04-00-25303 | BP/MERC COL - WHLSL 03 | | | (6,587.97) | | (6,587.97) |
| 04-00-25304 | BP/MERC COL - WHLSL 04 | | | (5,938.71) | | (5,938.71) |
| 04-00-25305 | BP/MERC COL - WHLSL 05 | | | (276,841.68) | | (276,841.68) |
| 04-00-25396 | BP/MERC COL - WHLSL B4 97 | | | (14.58) | | (14.58) |
| 04-00-25399 | BP/MERC COL - WHLSL 99 | | | (749.21) | | (749.21) |
| 04-00-25400 | BP/MERC COL - SRVCS 00 | | | (584.99) | | (584.99) |
| 04-00-25401 | BP/MERC COL - SRVCS 01 | | | (1,071.39) | | (1,071.39) |
| 04-00-25402 | BP/MERC COL - SRVCS 02 | | | (2,637.12) | | (2,637.12) |
| 04-00-25403 | BP/MERC COL - SRVCS 03 | | | (5,891.37) | | (5,891.37) |
| 04-00-25404 | BP/MERC COL - SRVCS 04 | | | (12,777.31) | | (12,777.31) |
| 04-00-25405 | BP/MERC COL - SRVCS 05 | | | (573,452.35) | | (573,452.35) |
| 04-00-25496 | BP/MERC COL - SRVCS B4 97 | | | (93.39) | | (93.39) |
| 04-00-25497 | BP/MERC COL - SRVCS 97 | | | (140.72) | | (140.72) |
| 04-00-25498 | BP/MERC COL - SRVCS 98 | | | (207.02) | | (207.02) |
| 04-00-25499 | BP/MERC COL - SRVCS 99 | | | (221.52) | | (221.52) |
| 04-00-25700 | BP/MERC PENALTY | | | | (4,541.92) | (4,541.92) |
| | | <u>(3,691,873.56)</u> | <u>(15,728.10)</u> | <u>(1,674,161.68)</u> | <u>(4,541.92)</u> | <u>(5,386,305.26)</u> |
| 03-00-25900 | BP/MERC DISTRIBUTIONS | 3,761,772.01 | | | | 3,761,772.01 |
| 04-00-25900 | BP/MERC DISTRIBUTIONS | | | 1,728,032.25 | | 1,728,032.25 |
| | | <u>3,761,772.01</u> | <u>-</u> | <u>1,728,032.25</u> | <u>-</u> | <u>5,489,804.26</u> |
| | EXCESS OF RECEIPTS (OVER) UNDER DISBURSEMENTS | <u>69,898.45</u> | <u>(15,728.10)</u> | <u>53,870.57</u> | <u>(4,541.92)</u> | <u>103,499.00</u> |
| | | | | CASH, AT JANUARY 1, 2005 | | 153,759.00 |
| | | | | EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS | | <u>(103,499.00)</u> |
| | | | | CASH, AT DECEMBER 31, 2005 | | <u>50,260.00</u> |

SCRANTON SINGLE TAX OFFICE
 CASH RECEIPTS AND DISBURSEMENTS - OPERATING FUND
 DECEMBER 31, 2005

| STO | | |
|-------------|--|---------------------|
| # | A/C | |
| 01-00-41000 | OPERATING INCOME | (260,000.00) |
| 01-00-41010 | MISC FEE INCOME | (29,868.10) |
| 01-00-41020 | INTEREST INCOME | (307,099.26) |
| | | <u>(596,967.36)</u> |
| 01-00-50080 | TELEPHONE EXPENSES | 2,274.32 |
| 01-00-50100 | POSTAGE EXPENSE | 49,331.40 |
| 01-00-50300 | PRINTING EXPENSE | 22,835.87 |
| 01-00-50400 | SUPPLIES | 10,305.11 |
| 01-00-50500 | EQUIP RENT/MAINT | 45,360.20 |
| 01-00-50600 | DATA PROCESSING | 149,788.04 |
| 01-00-50650 | OFFICE AUDIT | 15,000.00 |
| 01-00-50700 | COURT COST | 467.60 |
| 01-00-50720 | OUT-SOURCE SERVICES | 8,550.00 |
| 01-00-50750 | COLLECTION COSTS | 59.40 |
| 01-00-50800 | TRAINING & EDUCATION | 11,081.37 |
| 01-00-50900 | MISC EXPENSES | 5,446.77 |
| | | <u>320,500.08</u> |
| | EXCESS OF RECEIPTS (OVER) UNDER DISBURSEMENTS | <u>(276,467.28)</u> |
| | CASH, AT JANUARY 1, 2005 | 162,049.00 |
| | EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS | <u>276,467.28</u> |
| | CASH, AT DECEMBER 31, 2005 | <u>438,516.28</u> |

Master



9,245,227.07 +
5,042,133.52 +
6,320,163.14 -
7,967,197.45 *

ACCOUNT: 3151289714
DOCUMENTS: 276

PAGE: 1
12/30/2005

492,505.76 +
8,377,516.06 +
2,159,374.24 +
3,062,198.61 -
7,967,197.45 *

SINGLE TAX OFFICE
MASTER ACCOUNT
441 WYOMING AVE
SCRANTON PA 18503

30-1
51
225

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SUMMARY OF ACCOUNTS

| ACCOUNT TYPE | ACCOUNT NUMBER | CURRENT BALANCE | MATURITY DATE |
|----------------------------|----------------|-----------------|---------------|
| PUBLIC FUNDS CHKNG ACCOUNT | 3151289714 | 492,505.76 | |
| *TOTAL CURRENT BALANCE* | | 492,505.76 | |

PUBLIC FUNDS CHKNG ACCOUNT 3151289714

| DESCRIPTION | DEBITS | CREDITS | DATE | BALANCE |
|---|------------|-----------|----------|------------|
| BALANCE LAST STATEMENT | | | 11/30/05 | 508,700.63 |
| DEPOSIT | | 388.30 | 12/01/05 | 509,088.93 |
| DEPOSIT | | 25,609.28 | 12/01/05 | 534,698.21 |
| DEPOSIT | | 40,030.97 | 12/01/05 | 574,729.18 |
| RETURNED DEPOSITED ITEM | 728.13 | | 12/01/05 | 574,001.05 |
| CHECK(S) | 48,353.62 | | 12/01/05 | 525,647.43 |
| TRANSFER TO PUBLIC FUNDS NOW ACCOUNT 7179833214 | 263,465.00 | | 12/01/05 | 262,182.43 |
| DEPOSIT | | 21,469.39 | 12/02/05 | 283,651.82 |
| DEPOSIT | | 48,354.51 | 12/02/05 | 332,006.33 |
| CHECK(S) | 153,804.03 | | 12/02/05 | 178,202.30 |
| TRANSFER FROM PUBLIC FUNDS NOW ACCOUNT 7179833214 | | 89,509.00 | 12/02/05 | 267,711.30 |
| DEPOSIT | | 17,970.13 | 12/05/05 | 285,681.43 |
| DEPOSIT | | 29,213.17 | 12/05/05 | 314,894.60 |
| DEPOSIT | | 85,193.89 | 12/05/05 | 400,088.49 |
| CHECK(S) | 28,736.38 | | 12/05/05 | 371,352.11 |

*** CONTINUED ***



ACCOUNT: 7179833214
DOCUMENTS: 0

PAGE: 2
12/30/2005

SINGLE TAX OFFICE

PUBLIC FUNDS NOW ACCOUNT 7179833214

| DESCRIPTION | DEBITS | CREDITS | DATE | BALANCE |
|---|--------------|------------|----------|------------------------------------|
| TRANSFER FROM PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | | 55,894.00 | 12/20/05 | 8468,002.32 |
| TRANSFER TO PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | 299,722.00 | | 12/21/05 | 8168,280.32 |
| TRANSFER FROM PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | | 382,037.00 | 12/22/05 | 8550,317.32 |
| TRANSFER FROM PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | | 114,691.00 | 12/23/05 | 8665,008.32 |
| TRANSFER TO PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | 223,179.00 | | 12/27/05 | 8441,829.32 |
| TRANSFER FROM PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | | 79,660.00 | 12/28/05 | 8521,489.32 |
| TRANSFER TO PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | 437,696.00 | | 12/29/05 | 8083,793.32 |
| TRANSFER FROM PUBLIC FUNDS CHKNG ACCOUNT 3151289714 | | 266,587.00 | 12/30/05 | 8350,380.32 |
| INTEREST AT 3.60 % | | 27,135.74 | 12/30/05 | 8377,516.06 |
| BALANCE THIS STATEMENT | | | 12/30/05 | 8377,516.06 |
| TOTAL CREDITS (15) | 2,134,300.74 | | | |
| TOTAL DEBITS (7) | 3,010,954.00 | | | |
| | | | | AVG MIN BALANCE 8,217,086.82 |
| | | | | MINIMUM BALANCE 8,083,793.32 |
| | | | | AVG AVAILABLE BALANCE 9,170,873.95 |
| | | | | AVERAGE BALANCE 9,170,873.95 |

INTEREST

| | | | |
|----------------------------|--------------|---------------------------------|-----------|
| AVERAGE LEDGER BALANCE: | 9,170,873.95 | INTEREST EARNED: | 27,135.74 |
| AVERAGE AVAILABLE BALANCE: | 9,170,873.95 | DAYS IN PERIOD: | 30 |
| INTEREST PAID THIS PERIOD: | 27,135.74 | ANNUAL PERCENTAGE YIELD EARNED: | 3.66% |
| INTEREST PAID 2005: | 309,071.09 | | |

- END OF STATEMENT -

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--|----------------------------|------------------------------------|---------------------|---------------------|-----------------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 01-00-10100 | Master Bank Account | 6,863,804.52 | 882,322.64 | .00 | 7,746,127.16 |
| 01-00-10101 | STO Operating Account | 45,439.38 | 51,541.26 | .00 | 96,980.64 |
| 01-00-10102 | STO Capital Exp Acct | 207,992.64 | .00 | 78,501.64 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | 2,213.38 | .00 | 2,213.38 | .00 |
| 01-00-10160 | Counter - Fidelity | 10.00 | .00 | 10.00 | .00 |
| 01-00-10161 | Counter - Penn Security | 10.00 | 10.00 | .00 | 20.00 |
| 01-00-10162 | Counter - 1st National | 20.00 | 19.54 | .00 | 39.54 |
| 01-00-10163 | Counter - Old Forge | 10.00 | .00 | .00 | 10.00 |
| 01-00-10164 | Counter - Pennstar | 10.00 | 339.81 | .00 | 349.81 |
| 01-00-10185 | Over/Short | .00 | 1,500.94 | .00 | 1,500.94 |
| Total Assets | | 7,119,509.92 | 935,734.19 | 80,725.02 | 7,974,519.09 |
| Liabilities & Fund Equity | | | | | |
| 01-00-20100 | Accounts Payable | .00 | .00 | 39.60 | 39.60CR |
| 01-00-20400 | Disbursement Acct | 109,238.48CR | 4,517.73 | .00 | 104,720.75CR |
| 01-00-20503 | Tx Refunds Payable for 03 | .00 | .10 | .00 | .10 |
| 01-00-20505 | Tx Refunds Payable for 05 | .00 | .00 | 228,251.23 | 228,251.23CR |
| 01-00-20802 | Due To/From County Fund | 731,867.78CR | 667,752.11 | .00 | 64,115.67CR |
| 01-00-20803 | Due To/From School Fund | 977,102.33CR | 613,331.54 | .00 | 363,770.79CR |
| 01-00-20804 | Due To/From City Fund | 488,482.84CR | .00 | 1,270,440.28 | 1,758,923.12CR |
| 01-00-20805 | Due for NonRes Collections | 4,084,411.01CR | .00 | .00 | 4,084,411.01CR |
| 01-00-20806 | Tax Office Operating Fund | 45,439.38CR | .00 | .00 | 45,439.38CR |
| 01-00-20807 | Overpaid Taxes-Dup Pymnts | 474,405.56CR | 76,414.10 | .00 | 397,991.46CR |
| 01-00-20808 | Capital Improvement Fund | 207,992.64CR | .00 | .00 | 207,992.64CR |
| 01-00-20809 | Unreconciled Differences | 569.90CR | .00 | .00 | 569.90CR |
| 01-00-23800 | EIT/OPT Suspense | .00 | .00 | 392,558.99 | 392,558.99CR |
| 01-00-25800 | BP/Mer Suspense | .00 | .00 | 49,267.37 | 49,267.37CR |
| Total Liabilities & Fund Equity | | 7,119,509.92CR | 1,362,015.58 | 1,940,557.47 | 7,698,051.81CR |
| Revenue | | | | | |
| 01-00-41000 | Operating Income | .00 | .00 | 260,000.00 | 260,000.00CR |
| 01-00-41010 | Misc fee Income | .00 | .00 | 29,868.10 | 29,868.10CR |
| 01-00-41020 | Interest Income | .00 | .00 | 307,099.26 | 307,099.26CR |
| Total Revenue | | .00 | .00 | 596,967.36 | 596,967.36CR |
| Expenditures | | | | | |
| 01-00-50080 | Telephone Expenses | .00 | 2,274.32 | .00 | 2,274.32 |
| 01-00-50100 | Postage Expense | .00 | 49,331.40 | .00 | 49,331.40 |
| 01-00-50300 | Printing Expense | .00 | 22,835.87 | .00 | 22,835.87 |
| 01-00-50400 | Supplies | .00 | 10,305.11 | .00 | 10,305.11 |
| 01-00-50500 | Equip Rent/Maint | .00 | 45,360.20 | .00 | 45,360.20 |
| 01-00-50600 | Data Processing | .00 | 149,788.04 | .00 | 149,788.04 |
| 01-00-50650 | Office Audit | .00 | 15,000.00 | .00 | 15,000.00 |
| 01-00-50700 | Court Cost | .00 | 467.60 | .00 | 467.60 |
| 01-00-50720 | Out-Source Services | .00 | 8,550.00 | .00 | 8,550.00 |
| 01-00-50750 | Collection Costs | .00 | 59.40 | .00 | 59.40 |

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Fund 01 Operating Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2005

PAGE: 2

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|------------------------------------|----------------------|------------------------------------|--------------|-------------------|
| | | DEBIT | CREDIT | |
| 01-00-50800 Training & Education | .00 | 11,081.37 | .00 | 11,081.37 |
| 01-00-50900 Miscellaneous Expenses | .00 | 5,446.77 | .00 | 5,446.77 |
| Total Expenditures | .00 | 320,500.08 | .00 | 320,500.08 |
| Encumbrances | | | | |
| Total Fund 01 Operating Fund | .00 | 2,618,249.85 | 2,618,249.85 | .00 |
| Proof of Balance | .00 | 2,618,249.85 | 2,618,249.85 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|--|----------------------|------------------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| Assets | | | | |
| 02-00-11500 Accounts Receivable | .00 | .00 | 7,540.69 | 7,540.69CR |
| Total Assets | .00 | .00 | 7,540.69 | 7,540.69CR |
| Liabilities & Fund Equity | | | | |
| 02-00-20801 Due To/From Operating Fund | .00 | .00 | 667,752.11 | 667,752.11CR |
| 02-00-29910 R E Distributions | .00 | 51,009,366.38 | .00 | 51,009,366.38 |
| 02-00-29911 R E Lib Distributions | .00 | 3,064,586.74 | .00 | 3,064,586.74 |
| 02-00-29912 lcra tif | .00 | 116,114.42 | .00 | 116,114.42 |
| 02-00-29913 R E County Prior yr | .00 | 658,112.94 | .00 | 658,112.94 |
| 02-00-29914 R E Lib Prior Yr | .00 | 58,835.02 | .00 | 58,835.02 |
| 02-00-29915 OS Billed-Prior Year | .00 | .00 | 6,706,363.32 | 6,706,363.32CR |
| 02-00-29916 R.E.Collection-Prior Year | .00 | .00 | 51,902,409.29 | 51,902,409.29CR |
| 02-00-29917 R E Lib Collected | .00 | .00 | 3,118,311.82 | 3,118,311.82CR |
| 02-00-29918 KOZ Credits Prior Year | .00 | 302,177.45 | .00 | 302,177.45 |
| 02-00-29919 R E HM BLD Crd Prior Yr | .00 | 26,345.01 | .00 | 26,345.01 |
| 02-00-29920 R E MISC Credits Prior Yr | .00 | 41,733.37 | .00 | 41,733.37 |
| 02-00-29921 Penalties-Prior Yr | .00 | .00 | 336,964.25 | 336,964.25CR |
| 02-00-29922 R E Discounts-Prior Yr | .00 | 1,118,421.97 | .00 | 1,118,421.97 |
| 02-00-29923 Accounts Rec | .00 | 6,343,648.18 | .00 | 6,343,648.18 |
| Total Liabilities & Fund Equity | .00 | 62,739,341.48 | 62,731,800.79 | 7,540.69 |
| Total Fund 02 County Trust Fund | .00 | 62,739,341.48 | 62,739,341.48 | .00 |
| Proof of Balance | .00 | 62,739,341.48 | 62,739,341.48 | .00 |

| DESCRIPTION | BEGINNING BALANCE | DEBIT | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|--------------------------------------|----------------------------|-------|-------------------------|--------------|-------------------|
| | | | Jan-Dec | CREDIT | |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable | .00 | .00 | 13,711.26 | 13,711.26CR |
| Total Assets | | .00 | .00 | 13,711.26 | 13,711.26CR |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | .00 | .00 | 4,004.48 | 4,004.48CR |
| 03-00-20801 | Due To/From Operating Fund | .00 | .00 | 613,331.54 | 613,331.54CR |
| 03-00-23200 | EIT Res.Collecte | .00 | .00 | 1,492.47 | 1,492.47CR |
| 03-00-23201 | EIT Res.Collecte | .00 | .00 | 5,116.40 | 5,116.40CR |
| 03-00-23202 | EIT Res.Collecte | .00 | .00 | 46,505.43 | 46,505.43CR |
| 03-00-23203 | EIT Res.Collecte | .00 | .00 | 24,895.85 | 24,895.85CR |
| 03-00-23204 | EIT Res.Collecte | .00 | .00 | 2,883,279.90 | 2,883,279.90CR |
| 03-00-23205 | EIT Res.Collecte | .00 | .00 | 4,211,409.53 | 4,211,409.53CR |
| 03-00-23296 | EIT Res.Coll B4 1997 | .00 | .00 | 795,741.81 | 795,741.81CR |
| 03-00-23297 | EIT Res.Collecte | .00 | .00 | 1,191.20 | 1,191.20CR |
| 03-00-23298 | EIT Res.Collecte | .00 | .00 | 589.66 | 589.66CR |
| 03-00-23299 | EIT Res.Collecte | .00 | .00 | 1,055.42 | 1,055.42CR |
| 03-00-23700 | EIT Penalty | .00 | .00 | 1,596.38 | 1,596.38CR |
| 03-00-23900 | EIT Distributions | .00 | 7,916,256.74 | .00 | 7,916,256.74 |
| 03-00-24200 | OPT Res.Collecte | .00 | .00 | 21.80 | 21.80CR |
| 03-00-24201 | OPT Res.Collecte | .00 | .00 | 25.33 | 25.33CR |
| 03-00-24202 | OPT Res.Collecte | .00 | .00 | 66.40 | 66.40CR |
| 03-00-24203 | OPT Res.Collecte | .00 | .00 | 189.63 | 189.63CR |
| 03-00-24204 | OPT Res.Collecte | .00 | .00 | 27,302.95 | 27,302.95CR |
| 03-00-24205 | OPT Res.Collecte | .00 | .00 | 94,886.23 | 94,886.23CR |
| 03-00-24300 | OPT NonRes.Collecte | .00 | .00 | 25.36 | 25.36CR |
| 03-00-24301 | OPT NonRes.Collecte | .00 | .00 | 43.15 | 43.15CR |
| 03-00-24302 | OPT NonRes.Collecte | .00 | .00 | 62.10 | 62.10CR |
| 03-00-24303 | OPT NonRes.Collecte | .00 | .00 | 102.15 | 102.15CR |
| 03-00-24304 | OPT NonRes.Collecte | .00 | .00 | 15,221.40 | 15,221.40CR |
| 03-00-24305 | OPT NonRes.Collecte | .00 | .00 | 126,236.03 | 126,236.03CR |
| 03-00-24700 | OPT Penalty | .00 | .00 | 72.35 | 72.35CR |
| 03-00-24900 | OPT Distributions | .00 | 261,173.51 | .00 | 261,173.51 |
| 03-00-25200 | BP/Mer Col.Retail for 00 | .00 | .00 | 337.77 | 337.77CR |
| 03-00-25201 | BP/Mer Col.Retail for 01 | .00 | .00 | 650.21 | 650.21CR |
| 03-00-25202 | BP/Mer Col.Retail for 02 | .00 | .00 | 870.43 | 870.43CR |
| 03-00-25203 | BP/Mer Col.Retail for 03 | .00 | .00 | 2,358.91 | 2,358.91CR |
| 03-00-25204 | BP/Mer Col.Retail for 04 | .00 | .00 | 12,533.39 | 12,533.39CR |
| 03-00-25205 | BP/Mer Col.Retail for 05 | .00 | .00 | 514,823.01 | 514,823.01CR |
| 03-00-25297 | BP/Mer Col.Retail for 97 | .00 | .00 | 49.25 | 49.25CR |
| 03-00-25298 | BP/Mer Col.Retail for 98 | .00 | .00 | 55.47 | 55.47CR |
| 03-00-25299 | BP/Mer Col.Retail for 99 | .00 | .00 | 215.33 | 215.33CR |
| 03-00-25300 | BP/Mer Col.Whlsl. for 00 | .00 | .00 | 716.38 | 716.38CR |
| 03-00-25301 | BP/Mer Col.Whlsl. for 01 | .00 | .00 | 536.00 | 536.00CR |
| 03-00-25302 | BP/Mer Col.Whlsl. for 02 | .00 | .00 | 956.62 | 956.62CR |
| 03-00-25303 | BP/Mer Col.Whlsl. for 03 | .00 | .00 | 2,979.74 | 2,979.74CR |
| 03-00-25304 | BP/Mer Col.Whlsl. for 04 | .00 | .00 | 2,714.56 | 2,714.56CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|---------------------------------|---------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| 03-00-25305 | BP/Mer Col.Whlsl. for 05 | .00 | .00 | 124,618.09 | 124,618.09CR |
| 03-00-25396 | BP/Mer Col.Whlsl. B4 97 | .00 | .00 | 64.18 | 64.18CR |
| 03-00-25399 | BP/Mer Col.Whlsl. for 99 | .00 | .00 | 338.64 | 338.64CR |
| 03-00-25400 | BP/Mer Col.Srvcs. for 00 | .00 | .00 | 3,118.67 | 3,118.67CR |
| 03-00-25401 | BP/Mer Col.Srvcs. for 01 | .00 | .00 | 7,511.88 | 7,511.88CR |
| 03-00-25402 | BP/Mer Col.Srvcs. for 02 | .00 | .00 | 13,444.10 | 13,444.10CR |
| 03-00-25403 | BP/Mer Col.Srvcs. for 03 | .00 | .00 | 28,905.14 | 28,905.14CR |
| 03-00-25404 | BP/Mer Col.Srvcs. for 04 | .00 | .00 | 66,032.85 | 66,032.85CR |
| 03-00-25405 | BP/Mer Col.Srvcs. for 05 | .00 | .00 | 2,905,405.08 | 2,905,405.08CR |
| 03-00-25496 | BP/Mer Col.Srvcs. B4 97 | .00 | .00 | 401.03 | 401.03CR |
| 03-00-25497 | BP/Mer Col.Srvcs. for 97 | .00 | .00 | 444.72 | 444.72CR |
| 03-00-25498 | BP/Mer Col.Srvcs. for 98 | .00 | .00 | 982.26 | 982.26CR |
| 03-00-25499 | BP/Mer Col.Srvcs. for 99 | .00 | .00 | 809.85 | 809.85CR |
| 03-00-25700 | BP/Mer Penalty | .00 | .00 | 15,728.10 | 15,728.10CR |
| 03-00-25900 | BP/Mer Distributions | .00 | 3,761,772.01 | .00 | 3,761,772.01 |
| 03-00-29910 | R E Distributions | .00 | 29,045,064.83 | .00 | 29,045,064.83 |
| 03-00-29913 | R E School Prior Yr | .00 | 834,576.67 | .00 | 834,576.67 |
| 03-00-29915 | OS Billed-Prior Year | .00 | .00 | 4,594,334.28 | 4,594,334.28CR |
| 03-00-29916 | R.E.Collection-Prior Year | .00 | .00 | 29,592,521.93 | 29,592,521.93CR |
| 03-00-29918 | KOZ Credits Prior Year | .00 | 586,123.09 | .00 | 586,123.09 |
| 03-00-29919 | R E HM BLD Crd Prior Yr | .00 | 53,169.22 | .00 | 53,169.22 |
| 03-00-29920 | R E MISC Credits Prior Yr | .00 | 59,627.89 | .00 | 59,627.89 |
| 03-00-29921 | Penalties-Prior Yr | .00 | .00 | 195,411.30 | 195,411.30CR |
| 03-00-29922 | R E Discounts-Prior Yr | .00 | 531,156.08 | .00 | 531,156.08 |
| 03-00-29923 | Accounts Rec | .00 | 3,909,125.34 | .00 | 3,909,125.34 |
| Total Liabilities & Fund Equity | | .00 | 46,958,045.38 | 46,944,334.12 | 13,711.26 |
| Total Fund 03 School Trust Fund | | .00 | 46,958,045.38 | 46,958,045.38 | .00 |
| Proof of Balance | | .00 | 46,958,045.38 | 46,958,045.38 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--------------------------------------|----------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 04-00-11500 | Accounts Receivable | .00 | .00 | 9,351.83 | 9,351.83CR |
| Total Assets | | .00 | .00 | 9,351.83 | 9,351.83CR |
| Liabilities & Fund Equity | | | | | |
| 04-00-20100 | Accounts Payable | .00 | 7,171.85 | .00 | 7,171.85 |
| 04-00-20801 | Due To/From Operating Fund | .00 | 1,270,440.28 | .00 | 1,270,440.28 |
| 04-00-23200 | EIT Res. Collected-2000 | .00 | .00 | 3,582.08 | 3,582.08CR |
| 04-00-23201 | EIT Res. Collected-2001 | .00 | .00 | 12,279.29 | 12,279.29CR |
| 04-00-23202 | EIT Res. Collected-2002 | .00 | .00 | 111,612.99 | 111,612.99CR |
| 04-00-23203 | EIT Res. Collected-2003 | .00 | .00 | 59,749.71 | 59,749.71CR |
| 04-00-23204 | EIT Res. Collected-2004 | .00 | .00 | 6,919,852.84 | 6,919,852.84CR |
| 04-00-23205 | EIT Res Collected-2005 | .00 | .00 | 10,247,366.07 | 10,247,366.07CR |
| 04-00-23296 | EIT Res. Coll B4 1997 | .00 | .00 | 1,909,776.88 | 1,909,776.88CR |
| 04-00-23297 | EIT Res. Collected-1997 | .00 | .00 | 2,858.80 | 2,858.80CR |
| 04-00-23298 | EIT Res. Collected-1998 | .00 | .00 | 1,323.72 | 1,323.72CR |
| 04-00-23299 | EIT Res. Collected-1999 | .00 | .00 | 2,323.27 | 2,323.27CR |
| 04-00-23301 | EIT NonRes Collected-2001 | .00 | 498.16 | .00 | 498.16 |
| 04-00-23302 | EIT NonRes Collected-2002 | .00 | 106,909.15 | .00 | 106,909.15 |
| 04-00-23303 | EIT NonRes Collected-2003 | .00 | .00 | 5,653.18 | 5,653.18CR |
| 04-00-23304 | EIT NonRes Collected-2004 | .00 | .00 | 2,065,114.21 | 2,065,114.21CR |
| 04-00-23305 | EIT NonRes Collected-2005 | .00 | .00 | 7,044,109.61 | 7,044,109.61CR |
| 04-00-23396 | EIT NonRes Col-B4 1997 | .00 | .00 | 4,103.64 | 4,103.64CR |
| 04-00-23397 | EIT NonRes Collected-1997 | .00 | 1,997.07 | .00 | 1,997.07 |
| 04-00-23700 | EIT Penalty | .00 | .00 | 55,082.80 | 55,082.80CR |
| 04-00-23900 | EIT Distributions | .00 | 19,189,927.35 | .00 | 19,189,927.35 |
| 04-00-23901 | Non Res EIT Distribution | .00 | 7,527,026.07 | .00 | 7,527,026.07 |
| 04-00-24200 | OPT Res Collected-2000 | .00 | .00 | 43.61 | 43.61CR |
| 04-00-24201 | OPT Res Collected-2001 | .00 | .00 | 50.67 | 50.67CR |
| 04-00-24202 | OPT Res Collected-2002 | .00 | .00 | 132.80 | 132.80CR |
| 04-00-24203 | OPT Res Collected-2003 | .00 | .00 | 379.28 | 379.28CR |
| 04-00-24204 | OPT Res Collected-2004 | .00 | .00 | 46,239.20 | 46,239.20CR |
| 04-00-24205 | OPT Res Collected-2005 | .00 | .00 | 189,772.59 | 189,772.59CR |
| 04-00-24300 | OPT NonRes Collected-2000 | .00 | .00 | 25.36 | 25.36CR |
| 04-00-24301 | OPT NonRes Collected-2001 | .00 | .00 | 43.16 | 43.16CR |
| 04-00-24302 | OPT NonRes Collected-2002 | .00 | .00 | 62.10 | 62.10CR |
| 04-00-24303 | OPT NonRes Collected-2003 | .00 | .00 | 102.17 | 102.17CR |
| 04-00-24304 | OPT NonRes Collected-2004 | .00 | .00 | 15,221.40 | 15,221.40CR |
| 04-00-24305 | OPT NonRes Collected-2005 | .00 | .00 | 126,236.00 | 126,236.00CR |
| 04-00-24700 | OPT Penalty | .00 | .00 | 120.13 | 120.13CR |
| 04-00-24900 | OPT Distributions | .00 | 373,504.40 | .00 | 373,504.40 |
| 04-00-25200 | BP/Mer Col.Retail for 00 | .00 | .00 | 617.17 | 617.17CR |
| 04-00-25201 | BP/Mer Col.Retail for 01 | .00 | .00 | 2,201.49 | 2,201.49CR |
| 04-00-25202 | BP/Mer Col.Retail for 02 | .00 | .00 | 1,204.42 | 1,204.42CR |
| 04-00-25203 | BP/Mer Col.Retail for 03 | .00 | .00 | 3,471.51 | 3,471.51CR |
| 04-00-25204 | BP/Mer Col.Retail for 04 | .00 | .00 | 19,379.01 | 19,379.01CR |
| 04-00-25205 | BP/Mer Col.Retail for 05 | .00 | .00 | 755,861.78 | 755,861.78CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|---------------------------------|---------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| 04-00-25297 | BP/Mer Col.Retail for 97 | .00 | .00 | 116.99 | 116.99CR |
| 04-00-25298 | BP/Mer Col.Retail for 98 | .00 | .00 | 82.24 | 82.24CR |
| 04-00-25299 | BP/Mer Col.Retail for 99 | .00 | .00 | 316.36 | 316.36CR |
| 04-00-25300 | BP/Mer Col.Whlsl. for 00 | .00 | .00 | 1,585.41 | 1,585.41CR |
| 04-00-25302 | BP/Mer Col.Whlsl. for 02 | .00 | .00 | 2,115.97 | 2,115.97CR |
| 04-00-25303 | BP/Mer Col.Whlsl. for 03 | .00 | .00 | 6,587.97 | 6,587.97CR |
| 04-00-25304 | BP/Mer Col.Whlsl. for 04 | .00 | .00 | 5,938.71 | 5,938.71CR |
| 04-00-25305 | BP/Mer Col.Whlsl. for 05 | .00 | .00 | 276,841.68 | 276,841.68CR |
| 04-00-25396 | BP/Mer Col.Whlsl. B4 97 | .00 | .00 | 14.58 | 14.58CR |
| 04-00-25399 | BP/Mer Col.Whlsl. for 99 | .00 | .00 | 749.21 | 749.21CR |
| 04-00-25400 | BP/Mer Col.Srvcs. for 00 | .00 | .00 | 584.99 | 584.99CR |
| 04-00-25401 | BP/Mer Col.Srvcs. for 01 | .00 | .00 | 1,071.39 | 1,071.39CR |
| 04-00-25402 | BP/Mer Col.Srvcs. for 02 | .00 | .00 | 2,637.12 | 2,637.12CR |
| 04-00-25403 | BP/Mer Col.Srvcs. for 03 | .00 | .00 | 5,891.37 | 5,891.37CR |
| 04-00-25404 | BP/Mer Col.Srvcs. for 04 | .00 | .00 | 12,777.31 | 12,777.31CR |
| 04-00-25405 | BP/Mer Col.Srvcs. for 05 | .00 | .00 | 573,452.35 | 573,452.35CR |
| 04-00-25496 | BP/Mer Col.Srvcs. B4 97 | .00 | .00 | 93.39 | 93.39CR |
| 04-00-25497 | BP/Mer Col.Srvcs. for 97 | .00 | .00 | 140.72 | 140.72CR |
| 04-00-25498 | BP/Mer Col.Srvcs. for 98 | .00 | .00 | 207.02 | 207.02CR |
| 04-00-25499 | BP/Mer Col.Srvcs. for 99 | .00 | .00 | 221.52 | 221.52CR |
| 04-00-25700 | BP/Mer Penalty | .00 | .00 | 4,541.92 | 4,541.92CR |
| 04-00-25900 | BP/Mer Distributions | .00 | 1,728,032.25 | .00 | 1,728,032.25 |
| 04-00-29910 | R E Distributions | .00 | 10,807,648.10 | .00 | 10,807,648.10 |
| 04-00-29913 | R E Distribution Prior Yr | .00 | 367,455.99 | .00 | 367,455.99 |
| 04-00-29915 | OS Billed-Prior Year | .00 | .00 | 1,875,752.09 | 1,875,752.09CR |
| 04-00-29916 | R.E.Collection Prior Yr | .00 | .00 | 11,001,374.68 | 11,001,374.68CR |
| 04-00-29918 | KOZ Credits Prior Yr | .00 | 249,609.11 | .00 | 249,609.11 |
| 04-00-29919 | R E HM BLD Crd Prior Yr | .00 | 10,729.42 | .00 | 10,729.42 |
| 04-00-29920 | R E MISC Credits Prior Yr | .00 | 23,352.65 | .00 | 23,352.65 |
| 04-00-29921 | Penalties-Prior Yr | .00 | .00 | 72,478.02 | 72,478.02CR |
| 04-00-29922 | R E Discounts-Prior Yr | .00 | 195,163.19 | .00 | 195,163.19 |
| 04-00-29923 | Accounts Rec | .00 | 1,601,412.74 | .00 | 1,601,412.74 |
| Total Liabilities & Fund Equity | | .00 | 43,460,877.78 | 43,451,525.95 | 9,351.83 |
| Total Fund 04 City Trust Fund | | .00 | 43,460,877.78 | 43,460,877.78 | .00 |
| Proof of Balance | | .00 | 43,460,877.78 | 43,460,877.78 | .00 |

GF2105 9/07/07
14:38:31
Fund 99 DUMMY FOR SPLIT

Scranton Single Tax Office
Trial Balance
As Of December 31, 2005

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|-------------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| Expenditures | | | | |
| Encumbrances | | | | |
| Total Fund 99 DUMMY FOR SPLIT | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

All Funds are in Balance

ATTACHMENT 4

Scranton Single Tax Office
Analysis of Tax Receipts & Disbursements (1999 - 2004)

| | Real Estate | EIT | OPT | Business Privilege / Mercantile | Operating Fund | Total |
|--|--------------|--------------|-----------|---------------------------------------|-------------------|---------------|
| Year 1999 | | | | | | |
| Cash - January 1, 1999 | \$ 1,691,829 | \$ 1,382,602 | \$ 23,752 | \$ 79,037 | \$ 50,852 | \$ 3,228,072 |
| Receipts | 62,410,028 | 30,239,808 | 588,565 | 4,573,377 | 161,656 | 97,973,434 |
| Disbursements | (62,914,211) | (30,015,197) | (605,500) | (4,428,422) | (181,965) | (98,145,295) |
| Excess of Receipts (Under) / Over Disbursements | (504,183) | 224,611 | (16,935) | 144,955 | (20,309) | (171,861) |
| Cash at December 31, 1999 | 1,187,646 | 1,607,213 | 6,817 | 223,992 | 30,543 | 3,056,211 |
| Year 2000 | | | | | | |
| Receipts | 65,930,936 | 32,830,560 | 595,744 | 5,314,810 | 202,122 | 104,874,172 |
| Disbursements | (65,559,315) | (31,751,763) | (566,581) | (5,505,302) | (169,379) | (103,552,340) |
| Excess of Receipts (Under) / Over Disbursements | 371,621 | 1,078,797 | 29,163 | (190,492) | 32,743 | 1,321,832 |
| Cash at December 31, 2000 | 1,559,267 | 2,686,010 | 35,980 | 33,500 | 63,286 | 4,378,043 |
| Year 2001 | | | | | | |
| Receipts | 70,933,063 | 33,394,774 | 546,421 | 5,321,836 | 287,199 | 110,483,293 |
| Disbursements | (70,886,946) | (33,485,408) | (576,360) | (5,286,416) | (235,452) | (110,470,582) |
| Excess of Receipts (Under) / Over Disbursements | 46,117 | (90,634) | (29,939) | 35,420 | 51,747 | 12,711 |
| Cash at December 31, 2001 | 1,605,384 | 2,595,376 | 6,041 | 68,920 | 115,033 | 4,390,754 |
| Year 2002 | | | | | | |
| Receipts | 71,522,143 | 33,780,241 | 572,492 | 5,600,457 | 247,926 | 111,723,259 |
| Disbursements | (71,768,299) | (33,117,159) | (555,605) | (5,664,984) | (185,212) | (111,291,259) |
| Excess of Receipts (Under) / Over Disbursements | (246,156) | 663,082 | 16,887 | (64,527) | 62,714 | 432,000 |
| Cash at December 31, 2002 | 1,359,228 | 3,258,458 | 22,928 | 4,393 | 177,747 | 4,822,754 |
| Year 2003 | | | | | | |
| Receipts | 74,510,688 | 35,625,752 | 583,432 | 5,291,077 | 282,462 | 116,293,411 |
| Disbursements | (73,772,572) | (35,044,241) | (596,144) | (5,290,571) | (216,170) | (114,919,698) |
| Excess of Receipts (Under) / Over Disbursements | 738,116 | 581,511 | (12,712) | 506 | 66,292 | 1,373,713 |
| Cash at December 31, 2003 | 2,097,344 | 3,839,969 | 10,216 | 4,899 | 244,039 | 6,196,467 |
| Year 2004 | | | | | | |
| Receipts | 76,537,111 | 35,646,444 | 516,660 | 5,513,244 | 291,602 | 118,505,061 |
| Disbursements | (76,215,854) | (35,106,029) | (522,166) | (5,364,384) | (373,592) | (117,582,025) |
| Excess of Receipts (Under) / Over Disbursements | 321,257 | 540,415 | (5,506) | 148,860 | (81,990) | 923,036 |
| Cash at December 31, 2004 | \$ 2,418,601 | \$ 4,380,384 | \$ 4,710 | \$ 153,759 | \$ 162,049 | \$ 7,119,503 |

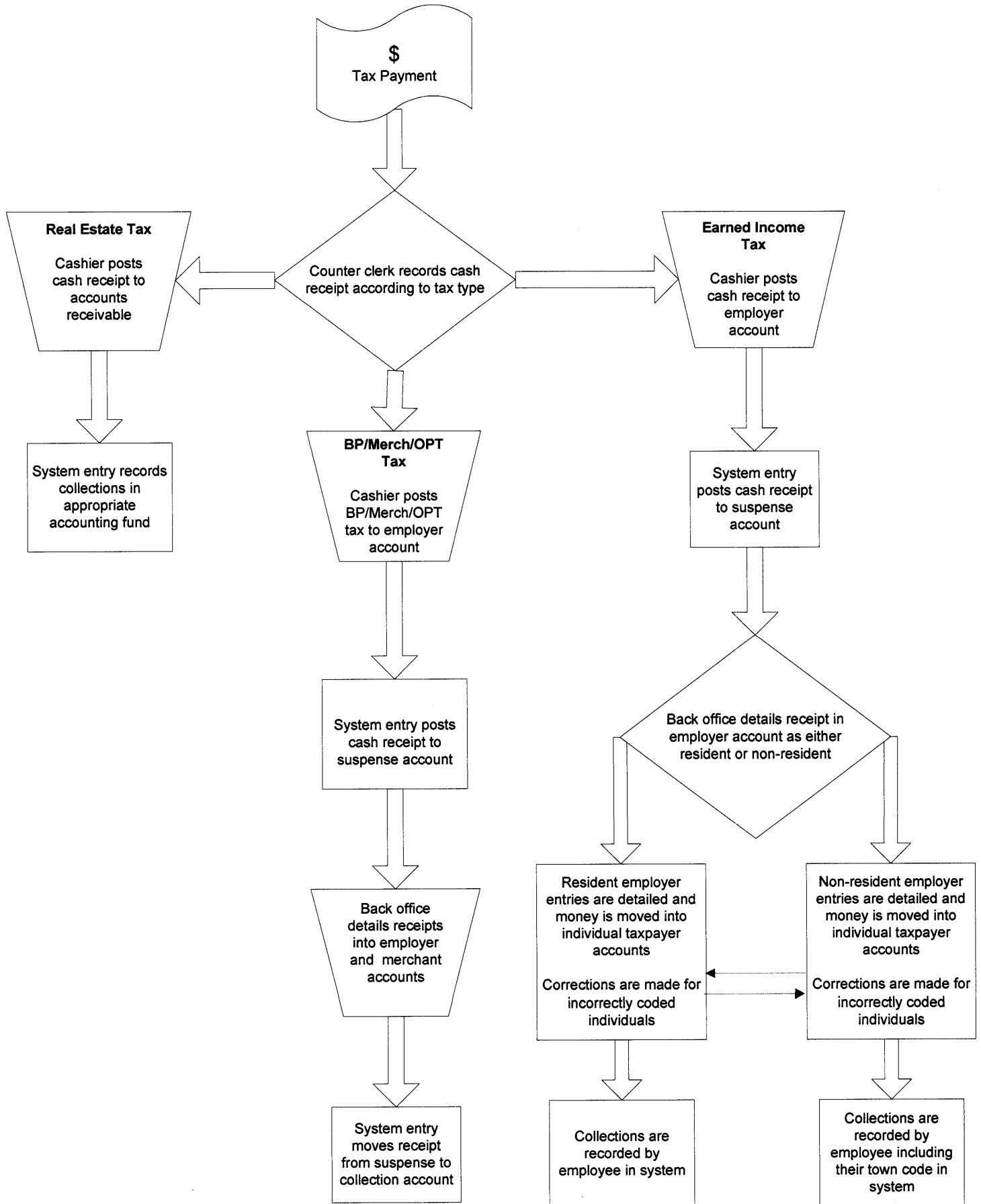
ATTACHMENT 5

Scranton Single Tax Office
Analysis of EIT Receipts & Disbursements

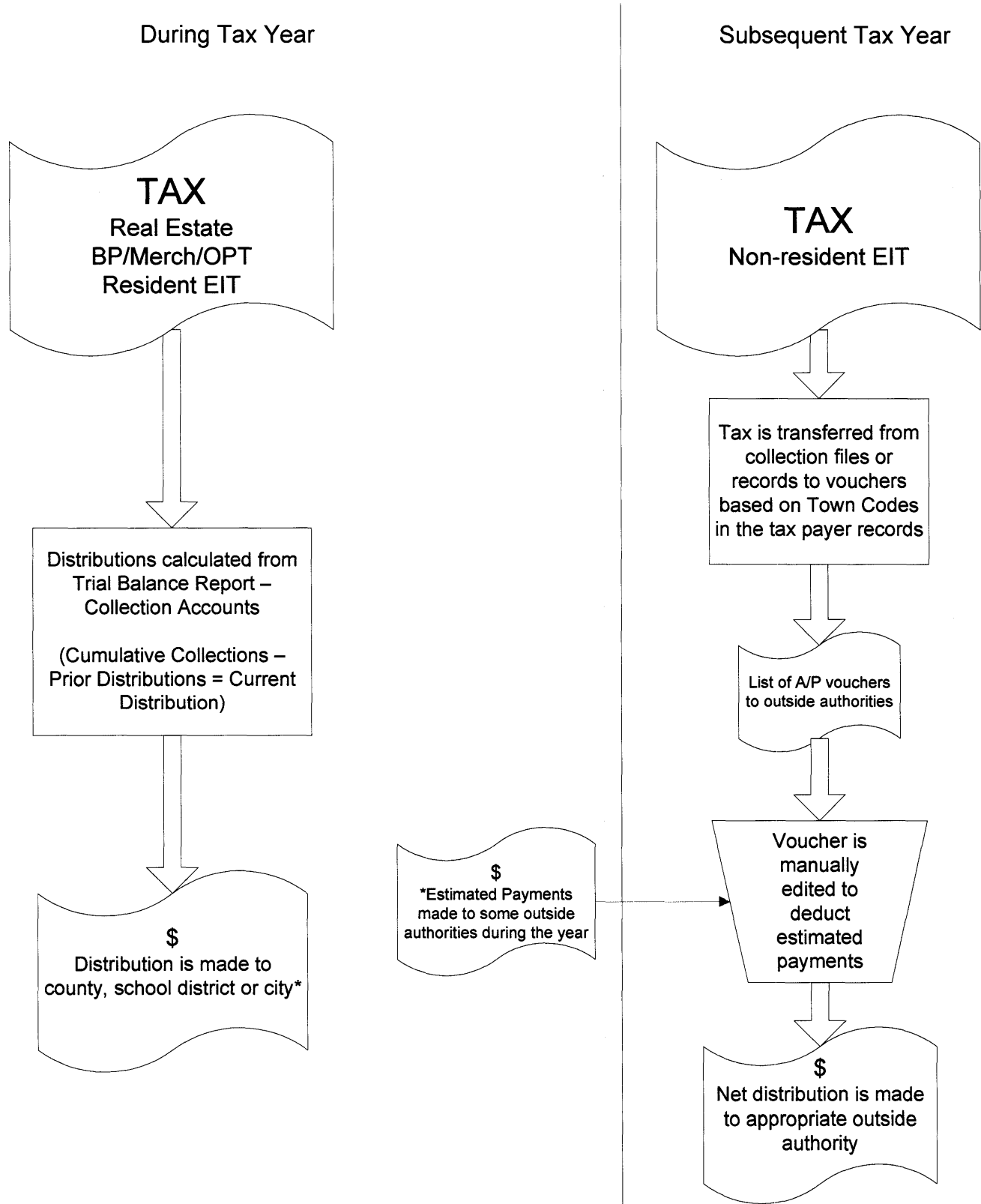
| | City of Scranton | Scranton School District | Other Municipalities | Total |
|---|------------------|--------------------------|----------------------|---------------------|
| Year 1999 | | | | |
| Cash - January 1, 1999 | N/A | N/A | N/A | \$ 1,382,602 |
| Receipts | N/A | N/A | N/A | 30,239,808 |
| Disbursements | N/A | N/A | N/A | (30,015,197) |
| Excess of Receipts (Under) / Over Disbursements | N/A | N/A | N/A | 224,611 |
| Cash at December 31, 1999 | \$ 24,525 | \$ 13,256 | \$ 1,569,432 | 1,607,212 |
| Year 2000 | | | | |
| Receipts | 17,427,152 | 7,494,493 | 7,908,915 | 32,830,560 |
| Disbursements | (17,076,315) | (7,284,622) | (7,390,826) | (31,751,763) |
| Excess of Receipts (Under) / Over Disbursements | 350,837 | 209,871 | 518,089 | 1,078,797 |
| Cash at December 31, 2000 | 375,362 | 223,127 | 2,087,521 | 2,686,010 |
| Year 2001 | | | | |
| Receipts | 17,985,091 | 7,477,208 | 7,932,475 | 33,394,774 |
| Disbursements | (18,224,524) | (7,690,052) | (7,570,832) | (33,485,408) |
| Excess of Receipts (Under) / Over Disbursements | (239,433) | (212,844) | 361,643 | (90,634) |
| Cash at December 31, 2001 | 135,929 | 10,283 | 2,449,164 | 2,595,376 |
| Year 2002 | | | | |
| Receipts | 18,088,145 | 7,538,725 | 8,153,371 | 33,780,241 |
| Disbursements | (18,064,341) | (7,457,570) | (7,595,248) | (33,117,159) |
| Excess of Receipts (Under) / Over Disbursements | 23,804 | 81,155 | 558,123 | 663,082 |
| Cash at December 31, 2002 | 159,733 | 91,438 | 3,007,287 | 3,258,458 |
| Year 2003 | | | | |
| Receipts | 19,110,009 | 7,963,521 | 8,552,222 | 35,625,752 |
| Disbursements | -19206654 | (7,998,754) | (7,838,833) | (35,044,241) |
| Excess of Receipts (Under) / Over Disbursements | (96,645) | (35,233) | 713,389 | 581,511 |
| Cash at December 31, 2003 | 63,088 | 56,205 | 3,720,676 | 3,839,969 |
| Year 2004 | | | | |
| Receipts | 19,015,537 | 7,923,540 | 8,707,367 | 35,646,444 |
| Disbursements | (19,051,810) | (7,918,580) | (8,135,639) | (35,106,029) |
| Excess of Receipts (Under) / Over Disbursements | (36,273) | 4,960 | 571,728 | 540,415 |
| Cash at December 31, 2004 | \$ 26,815 | \$ 61,165 | \$ 4,292,404 | \$ 4,380,383 |

ATTACHMENT 6

STO Cash Receipt Processing



STO Distributions



***Note:**

EIT distributions during the tax year are based on limited data provided by employers with deposits and cannot be fully detailed until W2's are received in the subsequent calendar year.

ATTACHMENT 7

COUNTY FUNDS

12/19/08

T.B. Date: **12/19/2008**

| Real Estate | TOTAL | County & Educ. | Library |
|-------------------------|------------------|---------------------|--------------------|
| Real Estate Collections | | \$46,947,810.96 | \$3,130,367.69 |
| RE Penalties | \$197,593.20 | \$185,243.01 | \$12,350.19 |
| RE Discounts | (\$1,007,517.97) | (\$944,544.95) | (\$62,973.02) |
| TIF Distribution | (\$149,350.88) | (\$140,015.98) | (\$9,334.90) |
| RE Collection Sum | | \$46,048,493.04 | \$3,070,409.96 |
| RE Distribution | | (\$45,654,696.08) | (\$3,044,155.21) |
| RE Balance | | \$393,796.96 | \$26,254.75 |

\$197,593.20
 (\$1,007,517.97)
 (\$149,350.88)

 \$420,051.71

| | Mills | % | |
|------------------|---------------|---------------|----------------|
| County Tax | 36.498 | 91.250% | 93.750% |
| Educ. Tax | 1.000 | 2.500% | |
| Library Tax | 2.500 | 6.250% | |
| Total Tax | 39.998 | 100.000% | |

FUNDS FOR DISTRIBUTION:

| | RE | EIT | EMS/opt | BP/MERC | TOTAL |
|-----------------|---------------------|-----------------------|--------------------|--------------------|-----------------------|
| COUNTY: | \$393,796.96 | | | | \$393,796.96 |
| LIBRARY: | \$26,254.75 | | | | \$26,254.75 |
| SCHOOL: | \$371,776.25 | \$1,104,339.52 | \$1,449.74 | \$24,774.20 | \$1,502,339.71 |
| CITY: | \$156,414.29 | \$2,660,003.76 | \$13,666.54 | \$11,957.65 | \$2,842,042.24 |
| TOTAL | \$948,242.25 | \$3,764,343.28 | \$15,116.28 | \$36,731.85 | \$4,764,433.66 |

SCHOOL FUNDS

Real Estate

12/19/08

| | |
|--------------------------|--------------------------|
| Real Estate Collections | \$31,961,474.95 |
| RE Penalties | \$116,084.40 |
| RE Discounts | (\$585,017.22) |
| RE Collection Sum | \$31,492,542.13 |
| RE Distribution | (\$31,120,765.88) |
| RE Tax Balance | \$371,776.25 |

| EIT Resident | | Debits | Credits |
|--------------------------------|---------|-------------------------|-----------------------|
| EIT Resident Collections | 2000 | \$22,248.38 | \$0.00 |
| | 2001 | \$0.00 | \$1,539.87 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$13,759.47 | \$0.00 |
| | 2005 | \$0.00 | \$34,827.88 |
| | 2006 | \$0.00 | \$92,666.11 |
| | 2007 | \$0.00 | \$2,955,411.93 |
| | 2008 | \$0.00 | \$6,075,658.42 |
| | B4 1997 | \$323.50 | \$0.00 |
| | 1997 | \$103.80 | \$0.00 |
| | 1998 | \$0.00 | \$61.56 |
| | 1999 | \$0.00 | \$1,150.23 |
| Penalty | | | \$6,917.30 |
| | | \$36,435.15 | \$9,168,233.30 |
| EIT Res. Collection Sum | | \$9,131,798.15 | |
| EIT Res. Distribution | | (\$8,027,458.63) | |
| EIT Res. Balance | | \$1,104,339.52 | |

| OPT Resident and Non-Resident | | Debits | Credits |
|---|------|-------------------|-----------------|
| OPT Res. Collections | 2000 | \$0.00 | \$0.00 |
| | 2001 | \$0.00 | \$0.00 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$0.00 | \$395.04 |
| | 2005 | \$0.00 | \$411.42 |
| OPT Res. Collection Sum | | \$0.00 | \$806.46 |
| OPT Non Res. Collections | 2000 | \$0.00 | \$0.00 |
| | 2001 | \$0.00 | \$0.00 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$0.00 | \$295.00 |
| | 2005 | \$0.00 | \$225.00 |
| OPT Non Res. Collection Sum | | \$0.00 | \$520.00 |
| OPT Res. & Non Res. Collection Total | | \$1,326.46 | |
| OPT Distribution | | | |
| OPT Balance | | \$1,326.46 | |

| LST/EMS Tax | | | Debits | Credits |
|------------------------|------|--|-----------------|---------|
| EMS Collections | 2006 | | \$1,003.11 | |
| EMS Collections | 2007 | | \$8,511.95 | |
| LST Collections | 2008 | | \$132,277.99 | |
| OPT Penalty | | | \$641.79 | |
| LST Distributions | | | (\$142,311.56) | |
| LST Tax Balance | | | \$123.28 | |

SCHOOL FUNDS

12/19/08

| Mercantile and Business Privilege | | Credits |
|--|---------|-------------------------|
| BP/Mer Col.Retail for 00 | 2000 | \$0.00 |
| BP/Mer Col.Retail for 01 | 2001 | \$12.57 |
| BP/Mer Col.Retail for 02 | 2002 | \$82.92 |
| BP/Mer Col.Retail for 03 | 2003 | \$33.70 |
| BP/Mer Col.Retail for 04 | 2004 | \$172.07 |
| BP/Mer Col.Retail for 05 | 2005 | \$525.03 |
| BP/Mer Col.Retail for 06 | 2006 | \$6,498.22 |
| BP/Mer Col.Retail for 07 | 2007 | \$16,246.58 |
| BP/Mer Col.Retail for 08 | 2008 | \$536,395.95 |
| BP/Mer Col.Retail for 97 | 1997 | \$0.00 |
| BP/Mer Col.Retail for 98 | 1998 | \$0.00 |
| BP/Mer Col.Retail for 99 | 1999 | \$0.00 |
| BP/Mer Col.Whsl. for 00 | 2000 | \$0.00 |
| BP/Mer Col.Whsl. for 01 | 2001 | \$0.00 |
| BP/Mer Col.Whsl. for 02 | 2002 | \$0.00 |
| BP/Mer Col.Whsl. for 03 | 2003 | \$0.00 |
| BP/Mer Col.Whsl. for 04 | 2004 | \$161.34 |
| BP/Mer Col.Whsl. for 05 | 2005 | \$515.24 |
| BP/Mer Col.Whsl. for 06 | 2006 | \$618.88 |
| BP/Mer Col.Whsl. for 07 | 2007 | \$5,943.32 |
| BP/Mer Col.Whsl. for 08 | 2008 | \$143,220.42 |
| BP/Mer Col.Whsl. B4 97 | B4 1997 | \$0.00 |
| BP/Mer Col.Whsl. for 99 | 1999 | \$0.00 |
| Merc Subtotal | | \$710,426.24 |
| BP/Mer Col.Srvcs. for 00 | 2000 | \$85.25 |
| BP/Mer Col.Srvcs. for 01 | 2001 | \$2,597.05 |
| BP/Mer Col.Srvcs. for 02 | 2002 | \$11,736.73 |
| BP/Mer Col.Srvcs. for 03 | 2003 | \$25,480.56 |
| BP/Mer Col.Srvcs. for 04 | 2004 | \$16,779.69 |
| BP/Mer Col.Srvcs. for 05 | 2005 | \$43,112.61 |
| BP/Mer Col.Srvcs. for 06 | 2006 | \$31,810.49 |
| BP/Mer Col.Srvcs. for 07 | 2007 | \$142,756.07 |
| BP/Mer Col.Srvcs. for 08 | 2008 | \$3,181,569.48 |
| BP/Mer Col.Srvcs. B4 97 | B4 1997 | \$0.00 |
| BP/Mer Col.Srvcs. for 97 | 1997 | \$0.00 |
| BP/Mer Col.Srvcs. for 98 | 1998 | \$0.00 |
| BP/Mer Col.Srvcs. for 99 | 1999 | \$200.00 |
| BP Subtotal | | \$3,456,127.93 |
| BP/Merc Penalty | | \$55,003.02 |
| BP/Mer Collection Sum | | \$4,221,557.19 |
| BP/Mer Distribution | | (\$4,196,782.99) |
| BP/Mer Balance | | \$24,774.20 |

CITY FUNDS

12/19/08

| | |
|--------------------------|------------------------|
| Real Estate | |
| Real Estate Collections | \$13,226,707.09 |
| RE Penalties | \$48,835.99 |
| RE Discounts | (\$238,191.77) |
| RE Collection Sum | \$13,037,351.31 |
| RE Distribution | (\$12,880,937.02) |
| RE Tax Balance | \$156,414.29 |

| EIT Resident | | Debits | Credits |
|--------------------------------|---------|------------------------|------------------------|
| EIT Resident Collections | 2000 | \$53,399.54 | \$0.00 |
| | 2001 | \$0.00 | \$3,695.65 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$33,022.72 | \$0.00 |
| | 2005 | \$0.00 | \$83,587.21 |
| | 2006 | \$0.00 | \$224,398.69 |
| | 2007 | \$0.00 | \$7,232,981.13 |
| | 2008 | \$0.00 | \$14,581,557.55 |
| | B4 1997 | \$776.39 | \$0.00 |
| | 1997 | \$249.13 | \$0.00 |
| | 1998 | \$0.00 | \$147.74 |
| | 1999 | \$0.00 | \$2,760.54 |
| | Penalty | | \$31,730.98 |
| | | \$87,447.78 | \$22,160,859.49 |
| EIT Res. Collection Sum | | \$22,073,411.71 | |
| EIT Res. Distribution | | (\$19,413,407.95) | |
| EIT Res. Balance | | \$2,660,003.76 | |

| OPT Resident and Non-Resident | | Debits | Credits |
|---|------|-------------------|-------------------|
| OPT Res. Collections | 2000 | \$0.00 | \$0.00 |
| | 2001 | \$0.00 | \$0.00 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$0.00 | \$790.10 |
| | 2005 | \$0.00 | \$822.82 |
| OPT Res. Collection Sum | | \$0.00 | \$1,612.92 |
| OPT Non Res. Collections | 2000 | \$0.00 | \$0.00 |
| | 2001 | \$0.00 | \$0.00 |
| | 2002 | \$0.00 | \$0.00 |
| | 2003 | \$0.00 | \$0.00 |
| | 2004 | \$0.00 | \$295.00 |
| | 2005 | \$0.00 | \$225.00 |
| OPT Non Res. Collection Sum | | \$0.00 | \$520.00 |
| OPT Res. & Non Res. Collection Total | | \$2,132.92 | |
| OPT Distribution | | \$0.00 | |
| OPT Balance | | \$2,132.92 | |

| | | |
|------------------------|------|--------------------|
| LST/EMS Tax | | |
| EMS Collections | 2006 | \$9,482.42 |
| EMS Collections | 2007 | \$81,500.76 |
| LST Collections | 2008 | \$1,243,413.85 |
| OPT Penalty | | \$2,739.91 |
| LST Distributions | | (\$1,325,603.32) |
| EMS Tax Balance | | \$11,533.62 |

CITY FUNDS

12/19/08

| Mercantile and Business Privilege | | Credits |
|--|---------|-------------------------|
| BP/Mer Col.Retail for 00 | 2000 | \$0.00 |
| BP/Mer Col.Retail for 01 | 2001 | \$18.51 |
| BP/Mer Col.Retail for 02 | 2002 | \$122.14 |
| BP/Mer Col.Retail for 03 | 2003 | \$49.64 |
| BP/Mer Col.Retail for 04 | 2004 | \$253.41 |
| BP/Mer Col.Retail for 05 | 2005 | \$854.07 |
| BP/Mer Col.Retail for 06 | 2006 | \$9,187.75 |
| BP/Mer Col.Retail for 07 | 2007 | \$19,660.28 |
| BP/Mer Col.Retail for 08 | 2008 | \$785,840.60 |
| BP/Mer Col.Retail for 97 | 1997 | \$0.00 |
| BP/Mer Col.Retail for 98 | 1998 | \$0.00 |
| BP/Mer Col.Retail for 99 | 1999 | \$0.00 |
| BP/Mer Col.Whisl. for 00 | 2000 | \$0.00 |
| BP/Mer Col.Whisl. for 01 | 2001 | \$0.00 |
| BP/Mer Col.Whisl. for 02 | 2002 | \$0.00 |
| BP/Mer Col.Whisl. for 03 | 2003 | \$0.00 |
| BP/Mer Col.Whisl. for 04 | 2004 | \$356.96 |
| BP/Mer Col.Whisl. for 05 | 2005 | \$1,163.10 |
| BP/Mer Col.Whisl. for 06 | 2006 | \$1,346.01 |
| BP/Mer Col.Whisl. for 07 | 2007 | \$13,125.10 |
| BP/Mer Col.Whisl. for 08 | 2008 | \$316,820.22 |
| BP/Mer Col.Whisl. B4 97 | B4 1997 | \$0.00 |
| BP/Mer Col.Whisl. for 99 | 1999 | \$0.00 |
| Merc Subtotal | | \$1,148,797.79 |
| BP/Mer Col.Srvcs. for 00 | 2000 | \$16.62 |
| BP/Mer Col.Srvcs. for 01 | 2001 | \$511.96 |
| BP/Mer Col.Srvcs. for 02 | 2002 | \$2,288.83 |
| BP/Mer Col.Srvcs. for 03 | 2003 | \$4,966.97 |
| BP/Mer Col.Srvcs. for 04 | 2004 | \$3,269.27 |
| BP/Mer Col.Srvcs. for 05 | 2005 | \$8,406.98 |
| BP/Mer Col.Srvcs. for 06 | 2006 | \$6,437.16 |
| BP/Mer Col.Srvcs. for 07 | 2007 | \$28,064.95 |
| BP/Mer Col.Srvcs. for 08 | 2008 | \$620,529.49 |
| BP/Mer Col.Srvcs. B4 97 | B4 1997 | \$0.00 |
| BP/Mer Col.Srvcs. for 97 | 1997 | \$0.00 |
| BP/Mer Col.Srvcs. for 98 | 1998 | \$0.00 |
| BP/Mer Col.Srvcs. for 99 | 1999 | \$86.23 |
| BP Subtotal | | \$674,578.46 |
| BP/Merc Penalty | | \$14,182.45 |
| BP/Mer Collection Sum | | \$1,837,558.70 |
| BP/Mer Distribution | | (\$1,825,601.05) |
| BP/Mer Balance | | \$11,957.65 |

ATTACHMENT 8

**Selected Information from Comparative Trial Balance for Fund 04
Non Resident EIT Collections and Disbursements from 2005 - 2008**

| Description | Ending Balances | | | | Trial Balance |
|---|--------------------------|---------------------------|--------------------------|--------------------------|---------------------------|
| | 2005 | 2006 | 2007 | 2008 | Cumulative |
| EIT NonRes Collected-2000 | \$ - | \$ (6,315.93) | \$ (309.92) | \$ (85,141.23) | \$ (91,767.08) |
| EIT NonRes Collected-2001 | 498.16 | (226,690.81) | (257.19) | (133.31) | (226,583.15) |
| EIT NonRes Collected-2002 | 106,909.15 | (84,572.27) | - | 38.85 | 22,375.73 |
| EIT NonRes Collected-2003 | (5,653.18) | (13,155.53) | (67.44) | 53.23 | (18,822.92) |
| EIT NonRes Collected-2004 | (2,065,114.21) | (44,690.77) | 22,814.56 | 80,291.64 | (2,006,698.78) |
| EIT NonRes Collected-2005 | (7,044,109.61) | (2,148,760.22) | 130,485.89 | 327,045.82 | (8,735,338.12) |
| EIT NonRes Collected-2006 | - | (8,069,754.91) | (2,640,667.51) | 370,802.04 | (10,339,620.38) |
| EIT NonRes Collected-2007 | - | - | (6,871,783.01) | (1,958,989.37) | (8,830,772.38) |
| EIT NonRes Collected-2008 | - | - | - | (8,119,665.33) | (8,119,665.33) |
| EIT NonRes Col-B4 1997 | (4,103.64) | (44,370.56) | - | (1,133.95) | (49,608.15) |
| EIT NonRes Collected-1997 | 1,997.07 | 3,032.90 | - | - | 5,029.97 |
| EIT NonRes Collected-1998 | - | (4,805.85) | - | (1,220.73) | (6,026.58) |
| EIT NonRes Collected-1999 | - | (5,560.87) | - | 4,499.30 | (1,061.57) |
| Total Collections | \$ (9,009,576.26) | \$ (10,645,644.82) | \$ (9,359,784.62) | \$ (9,383,553.04) | \$ (38,398,558.74) |
| Non Res EIT Distribution | 7,886,876.07 | 9,279,999.00 | 7,389,378.71 | 11,199,613.11 | 35,755,866.89 |
| (Excess) of Collections Over Distributions | \$ (1,122,700.19) | \$ (1,365,645.82) | \$ (1,970,405.91) | \$ 1,816,060.07 | \$ (2,642,691.85) |

ATTACHMENT 9

Scranton STO - Comparative Trial Balance

| Fund 1 | Description | Ending Balances | | | |
|-------------|---------------------------------|-----------------|----------------|-----------------|-----------------|
| | | 2005 | 2006 | 2007 | 2008 |
| | Assets | | | | |
| 01-00-10100 | Master Bank Account | 7,759,647.38 | 9,536,618.34 | 12,568,733.44 | 11,326,527.45 |
| 01-00-10101 | STO Operating Account | 97,020.24 | 157,337.75 | 181,686.59 | (28,658.35) |
| 01-00-10102 | STO Capital Exp Acct | 129,491.00 | 129,491.00 | 129,491.00 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | - | (16,434.83) | (7,944.70) | (315,621.33) |
| 01-00-10160 | Counter - Fidelity | - | 10.00 | 2,159.81 | 2,159.81 |
| 01-00-10161 | Counter - Penn Security | 20.00 | 20.00 | 20.00 | (268.28) |
| 01-00-10162 | Counter - 1st National | 39.54 | 1,346.16 | (26.27) | (26.27) |
| 01-00-10163 | Counter - Old Forge | 10.00 | 20.00 | 20.00 | 20.00 |
| 01-00-10164 | Counter - Pennstar | 349.81 | 359.81 | 359.81 | 359.81 |
| 01-00-10185 | Over / Short | 1,500.94 | 1,878.91 | 2,183.47 | 4,666.03 |
| | Total Assets | 7,988,078.91 | 9,810,647.14 | 12,876,683.15 | 11,118,649.87 |
| | Liabilities & Fund Equity | | | | |
| 01-00-20100 | Accounts payable | (79.20) | (2,904.73) | 456.11 | 856.24 |
| 01-00-20400 | Disbursement Account | (104,720.75) | (104,720.75) | (104,720.75) | (104,720.75) |
| 01-00-20503 | Tx Refunds Payable for 03 | 0.10 | 0.10 | 0.10 | 0.10 |
| 01-00-20504 | Tx Refunds Payable for 04 | | (10,032.75) | (6,822.71) | (29,319.15) |
| 01-00-20505 | Tx Refunds Payable for 05 | (228,888.88) | (81,902.56) | 21,234.42 | (187,484.25) |
| 01-00-20506 | Tx Refunds Payable for 06 | | (288,079.44) | (26,851.46) | (26,851.46) |
| 01-00-20507 | Tx Refunds Payable for 07 | | | (275,039.56) | (631,483.11) |
| 01-00-20508 | Tx Refunds Payable for 08 | | | | 417,105.23 |
| 01-00-20802 | Due to / From County Fund | (63,478.02) | (124,917.68) | (821,319.22) | (1,185,873.50) |
| 01-00-20803 | Due to / From School Fund | (365,735.76) | (423,224.35) | (220,568.62) | (769,515.91) |
| 01-00-20804 | Due to / From City Fund | (1,770,478.37) | (2,819,048.82) | (4,944,764.49) | (3,614,492.10) |
| 01-00-20805 | Due for NonRes Collections* | (4,084,411.01) | (4,084,411.01) | (4,084,411.01) | (4,084,411.01) |
| 01-00-20806 | Tax Office Operating Fund | (45,439.38) | (45,439.38) | (45,439.38) | (45,439.38) |
| 01-00-20807 | Overpaid Taxes - Dup Pymnts | (397,991.46) | (393,153.96) | (142,030.36) | (142,030.36) |
| 01-00-20808 | Capital Improvement Fund | (207,992.64) | (207,992.64) | (207,992.64) | (207,992.64) |
| 01-00-20809 | Unreconciled Differences | (569.90) | (569.90) | (569.90) | (569.90) |
| 01-00-23800 | EIT / OPT Suspense | (392,558.99) | (420,153.77) | (1,305,348.79) | 168,880.19 |
| 01-00-25800 | BP / Mer Suspense | (49,267.37) | (6,460.05) | (80,422.70) | (48,787.11) |
| 01-00-35300 | Fund Balance Unreserved | | - | (17,904.19) | (632,072.19) |
| | Total Liabilities & Fund Equity | (7,711,611.63) | (9,013,011.69) | (12,262,515.15) | (11,124,201.06) |
| | Revenue | | | | |
| 01-00-41000 | Operating Income | (260,000.00) | (300,000.00) | (280,000.00) | (240,000.00) |
| 01-00-41010 | Misc Fee Income | (29,868.10) | (17,218.18) | (18,545.00) | (512.25) |
| 01-00-41020 | Interest income | (307,099.26) | (779,731.26) | (613,824.15) | (205,983.34) |
| | Total Revenue | (596,967.36) | (1,096,949.44) | (912,369.15) | (446,495.59) |
| | Expenditures | | | | |
| 01-00-50080 | Telephone Expenses | 2,274.32 | 2,924.43 | 3,463.65 | 382.95 |
| 01-00-50100 | Postage Expense | 49,331.40 | 53,380.50 | 1,903.15 | 71,941.37 |
| 01-00-50300 | Printing Expense | 22,835.87 | 14,243.88 | 26,816.61 | 23,228.63 |
| 01-00-50400 | Supplies | 10,305.11 | 7,210.27 | 6,216.98 | 10,708.19 |
| 01-00-50500 | Equip Rent / maint | 45,360.20 | 42,544.05 | 16,175.57 | 17,233.61 |
| 01-00-50600 | Data Processing | 149,788.04 | 134,272.53 | 119,834.65 | 188,328.11 |
| 01-00-50650 | Office Audit | 15,000.00 | 24,399.00 | | 60,376.84 |
| 01-00-50700 | Court Cost | 467.60 | | 3,059.90 | 5,150.26 |
| 01-00-50720 | Out-Source Services | 8,550.00 | 14,134.60 | 68,252.70 | 35,162.85 |
| 01-00-50730 | Temp Employees- | | | 11,111.63 | |
| 01-00-50750 | Collection Costs | 59.40 | | | |
| 01-00-50800 | Training & Education | 11,081.37 | 3,489.16 | 5,122.38 | 6,757.48 |
| 01-00-50900 | Miscellaneous Expenses | 5,446.77 | 2,715.57 | 36,243.93 | 32,776.49 |
| | Total Expenditures | 320,500.08 | 299,313.99 | 298,201.15 | 452,046.78 |
| | Proof of Balance | 0.00 | (0.00) | 0.00 | 0.00 |

Scranton STO - Comparative Trial Balance

| Fund 2 | Description | Ending Balances | | | |
|-------------|---------------------------------|-----------------|------------------|------------------|------------------|
| | | 2005 | 2006 | 2007 | 2008 |
| | Assets | | | | |
| 02-00-11500 | Accounts Receivable | (15,081.38) | (10,835.39) | - | - |
| | Total Assets | (15,081.38) | (10,835.39) | - | - |
| | Liabilities & Fund Equity | | | | |
| 02-00-20100 | Accounts Payable | | (51,295.15) | - | |
| 02-00-20801 | Due To/From Operating Fund | (668,389.76) | (606,950.09) | 90,248.71 | 454,802.99 |
| 02-00-21005 | Real Estate OS Billed 05 | 27.08 | | - | - |
| 02-00-21005 | Real Estate OS Billed 07 | | 27.08 | | |
| 02-00-21005 | Real Estate OS Billed 08 | | | | |
| 02-00-21006 | Real Estate Taxes O/S 06 | | 1,965.98 | - | - |
| 02-00-22200 | Real Estate Collections 07 | | 300.94 | - | - |
| 02-00-22200 | Real Estate Collections 07 | | | - | |
| 02-00-22206 | Real Estate Collections 06 | | (1,849.23) | - | - |
| 02-00-22300 | R E Library Collections 07 | | (35.36) | - | |
| 02-00-22306 | R E Library Collections 06 | | (116.75) | - | - |
| 02-00-29910 | R E Distributions | 51,009,366.38 | 99,971,142.44 | 146,092,265.51 | 193,112,683.57 |
| 02-00-59911 | R E Lib Distributions | 3,064,586.74 | 6,155,815.51 | 9,230,838.06 | 12,366,100.81 |
| 02-00-59912 | Icra tif | 116,114.42 | 316,050.40 | 459,122.93 | 657,210.17 |
| 02-00-29913 | R E County Prior Year | 658,112.94 | 679,756.08 | 679,756.08 | 679,756.08 |
| 02-00-29914 | R E Lib Prior Year | 58,835.02 | 58,856.67 | 58,856.67 | 58,856.67 |
| 02-00-29915 | OS Billed - Prior Year | (6,705,612.18) | (13,185,485.83) | (19,667,317.74) | (26,092,959.07) |
| 02-00-29916 | R E Collection - Prior Year | (51,900,808.72) | (101,786,821.65) | (149,417,133.09) | (197,600,793.73) |
| 02-00-29917 | R E Lib Collected | (3,118,311.82) | (6,267,790.98) | (9,443,485.57) | (12,656,296.97) |
| 02-00-29918 | KOZ Credits Prior Year | 303,373.50 | 618,650.82 | 1,347,979.47 | 2,064,862.62 |
| 02-00-29919 | R E HM BLD Crd Prior Year | 26,982.66 | 58,801.98 | 158,398.23 | 173,248.68 |
| 02-00-29920 | R E Misc. Credits Prior Year | 45,699.22 | 164,701.38 | 164,701.38 | 265,097.75 |
| 02-00-29921 | Penalties - Prior Year | (336,964.25) | (667,114.86) | (974,290.00) | (1,302,927.09) |
| 02-00-29922 | R E Discounts - Prior Year | 1,118,421.97 | 2,198,086.05 | 3,223,820.70 | 4,231,838.23 |
| 02-00-29923 | Accounts Rec | 6,343,648.18 | 12,354,139.96 | 17,996,238.66 | 23,588,519.29 |
| | Total Liabilities & Fund Equity | 15,081.38 | 10,835.39 | - | - |
| | Proof of Balance | 0.00 | 0.00 | - | - |

Scranton STO - Comparative Trial Balance

| Fund 3 | Description | Ending Balances | | | |
|---------------------------|-----------------------------|-----------------|----------------|-----------------|-----------------|
| | | 2005 | 2006 | 2007 | 2008 |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable 07 | (27,422.52) | (21,107.61) | - | - |
| | Total Assets | (27,422.52) | (21,107.61) | - | - |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | (5,969.45) | (227,204.96) | 216,257.43 | 211,646.10 |
| 03-00-20801 | Due To/From Operating Fund | (611,366.57) | (553,877.98) | (686,822.65) | (138,175.19) |
| 03-00-21006 | Real Estate Taxes O/S 06 | | 3,616.90 | - | |
| 03-00-22200 | Real Estate Collections 07 | | 774.06 | - | |
| 03-00-22206 | Real Estate Collections 06 | | (3,616.90) | - | |
| 03-00-23200 | EIT Res. Collected- 2000 | (1,492.47) | 150.97 | 234.73 | 22,445.31 |
| 03-00-23201 | EIT Res. Collected- 2001 | (5,116.40) | 60,785.44 | 59,972.56 | 58,432.69 |
| 03-00-23202 | EIT Res. Collected- 2002 | (46,505.43) | (24,541.58) | (24,711.14) | (24,711.14) |
| 03-00-23203 | EIT Res. Collected- 2003 | (24,895.85) | (27,731.27) | (20,573.10) | (20,573.10) |
| 03-00-23204 | EIT Res. Collected- 2004 | (2,883,279.90) | (2,918,054.78) | (2,905,705.27) | (2,891,428.06) |
| 03-00-23205 | EIT Res. Collected- 2005 | (4,211,409.53) | (6,661,793.63) | (6,659,800.07) | (6,694,374.50) |
| 03-00-23206 | EIT Res. Collected- 2006 | | (5,755,230.78) | (13,704,259.11) | (13,797,191.50) |
| 03-00-23207 | EIT Res. Collected- 2007 | | | 2,042.96 | (2,960,847.84) |
| 03-00-23207 | EIT Res. Collected- 2008 | | | | (6,198,988.43) |
| 03-00-23296 | EIT Res. Coll B4 1997 | (795,741.81) | (783,204.44) | (783,240.57) | (782,917.07) |
| 03-00-23297 | EIT Res. Collected- 1997 | (1,191.20) | 3,298.98 | 3,298.98 | 3,327.93 |
| 03-00-23298 | EIT Res. Collected- 1998 | (589.66) | 1,549.64 | 1,549.64 | 1,488.08 |
| 03-00-23299 | EIT Res. Collected- 1999 | (1,055.42) | 250.73 | 64.57 | (1,085.66) |
| 03-00-23700 | EIT Penalty | (1,596.38) | (1,993.35) | (2,190.96) | (9,834.11) |
| 03-00-23900 | EIT Distributions | 7,916,256.74 | 16,059,221.23 | 23,974,172.49 | 33,107,805.14 |
| 03-00-24200 | OPT Res Collected - 2000 | (21.80) | (21.80) | (21.80) | (21.80) |
| 03-00-24201 | OPT Res Collected - 2001 | (25.33) | (30.33) | (30.33) | (30.33) |
| 03-00-24202 | OPT Res Collected - 2002 | (66.40) | (264.10) | (264.10) | (264.10) |
| 03-00-24203 | OPT Res Collected - 2003 | (189.63) | 424.57 | 424.57 | 424.57 |
| 03-00-24204 | OPT Res Collected - 2004 | (27,302.95) | (27,135.58) | (28,006.72) | (28,401.76) |
| 03-00-24205 | OPT Res Collected - 2005 | (94,886.23) | (104,128.38) | (105,097.14) | (105,508.56) |
| 03-00-24206 | EMS Collected 2006 | | (201,530.33) | (430,379.09) | (431,382.20) |
| 03-00-24207 | EMS Collected 2007 | | | 125.00 | (8,384.45) |
| 03-00-24208 | EMS Collected 2008 | | | | (132,360.44) |
| 03-00-24300 | OPT NonRes Collected - 2000 | (25.36) | (25.36) | (25.36) | (25.36) |
| 03-00-24301 | OPT NonRes Collected - 2001 | (43.15) | (43.15) | (43.15) | (43.15) |
| 03-00-24302 | OPT NonRes Collected - 2002 | (62.10) | (31.42) | (31.42) | (31.42) |
| 03-00-24303 | OPT NonRes Collected - 2003 | (102.15) | (107.15) | (107.15) | (107.15) |
| 03-00-24304 | OPT NonRes Collected - 2004 | (15,221.40) | (15,216.30) | (15,946.30) | (16,241.30) |
| 03-00-24305 | OPT NonRes Collected - 2005 | (126,236.03) | (137,573.97) | (137,988.97) | (138,173.97) |
| 03-00-24700 | OPT Penalty | (72.35) | (112.69) | (964.89) | (1,606.68) |
| 03-00-24900 | OPT Distributions | 261,173.51 | 281,569.78 | 281,569.78 | 281,569.78 |
| 03-00-24901 | EMS Distributions | | 200,090.68 | 428,013.02 | 571,774.32 |
| 03-00-25200 | BP/Mer Col. Retail for 00 | (337.77) | (499.77) | (499.77) | (499.77) |
| 03-00-25201 | BP/Mer Col. Retail for 01 | (650.21) | (704.50) | (704.50) | (717.07) |
| 03-00-25202 | BP/Mer Col. Retail for 02 | (870.43) | (913.78) | (913.78) | (996.70) |
| 03-00-25203 | BP/Mer Col. Retail for 03 | (2,358.91) | (3,074.78) | (3,170.24) | (3,203.94) |
| 03-00-25204 | BP/Mer Col. Retail for 04 | (12,533.39) | (15,454.70) | (15,806.12) | (15,978.19) |
| 03-00-25205 | BP/Mer Col. Retail for 05 | (514,823.01) | (545,555.66) | (552,004.60) | (552,529.63) |
| 03-00-25206 | BP/Mer Col. Retail for 06 | | (560,010.92) | (570,549.45) | (577,057.07) |
| 03-00-25207 | BP/Mer Col. Retail for 07 | | | (538,351.85) | (555,754.15) |
| 03-00-25208 | BP/Mer Col. Retail for 08 | | | | (541,169.60) |
| 03-00-25297 | BP/Mer Col. Retail for 97 | (49.25) | (49.25) | (49.25) | (49.25) |
| 03-00-25298 | BP/Mer Col. Retail for 98 | (55.47) | (55.47) | (55.47) | (55.47) |
| 03-00-25299 | BP/Mer Col. Retail for 99 | (215.33) | (215.33) | (215.33) | (215.33) |
| 03-00-25300 | BP/Mer Col. Whsl. for 00 | (716.38) | (722.38) | (722.38) | (722.38) |
| 03-00-25301 | BP/Mer Col. Whsl. for 01 | (536.00) | (536.00) | (536.00) | (536.00) |
| 03-00-25302 | BP/Mer Col. Whsl. for 02 | (956.62) | (956.62) | (956.62) | (956.62) |
| 03-00-25303 | BP/Mer Col. Whsl. for 03 | (2,979.74) | (2,979.74) | (3,068.74) | (3,068.74) |
| 03-00-25304 | BP/Mer Col. Whsl. for 04 | (2,714.56) | (3,198.02) | (3,267.02) | (3,428.36) |
| 03-00-25305 | BP/Mer Col. Whsl. for 05 | (124,618.09) | (129,065.14) | (129,169.24) | (129,684.48) |
| 03-00-25306 | BP/Mer Col. Whsl. for 06 | | (132,069.78) | (138,389.40) | (139,008.28) |
| 03-00-25307 | BP/Mer Col. Whsl. for 07 | | | (139,449.66) | (145,392.98) |
| 03-00-25308 | BP/Mer Col. Whsl. for 08 | | | | (143,220.42) |
| 03-00-25396 | BP/Mer Col. Whsl. B4 97 | (64.18) | (64.18) | (64.18) | (64.18) |

Scranton STO - Comparative Trial Balance

| Fund 3 | Description | Ending Balances | | | |
|-------------|---------------------------------|-----------------|-----------------|-----------------|------------------|
| | | 2005 | 2006 | 2007 | 2008 |
| 03-00-25399 | BP/Mer Col. Whisl. for 99 | (338.64) | (421.38) | (421.38) | (421.38) |
| 03-00-25400 | BP/Mer Col. Svcs. for 00 | (3,118.67) | (4,166.28) | (5,351.57) | (5,436.82) |
| 03-00-25401 | BP/Mer Col. Svcs. for 00 | (7,511.88) | (10,676.61) | (11,497.16) | (14,094.21) |
| 03-00-25402 | BP/Mer Col. Svcs. for 02 | (13,444.10) | (14,006.44) | (14,894.10) | (26,630.83) |
| 03-00-25403 | BP/Mer Col. Svcs. for 03 | (28,905.14) | (35,024.78) | (35,935.01) | (61,415.57) |
| 03-00-25404 | BP/Mer Col. Svcs. for 04 | (66,032.85) | (34,878.08) | (38,752.41) | (55,532.10) |
| 03-00-25405 | BP/Mer Col. Svcs. for 05 | (2,905,405.08) | (2,963,115.16) | (2,973,200.39) | (3,016,313.00) |
| 03-00-25406 | BP/Mer Col. Svcs. for 06 | | (2,982,946.98) | (3,133,879.82) | (3,165,690.31) |
| 03-00-25407 | BP/Mer Col. Svcs. for 07 | | | (3,059,663.77) | (3,202,848.11) |
| 03-00-25408 | BP/Mer Col. Svcs. for 08 | | | | (3,197,870.14) |
| 03-00-25496 | BP/Mer Col. Svcs. B4 97 | (401.03) | (401.03) | (401.03) | (401.03) |
| 03-00-25497 | BP/Mer Col. Svcs. for 97 | (444.72) | (444.72) | (444.72) | (444.72) |
| 03-00-25498 | BP/Mer Col. Svcs. for 98 | (982.26) | (1,299.17) | (1,299.17) | (1,299.17) |
| 03-00-25499 | BP/Mer Col. Svcs. for 99 | (809.85) | (1,606.06) | (2,415.58) | (2,615.58) |
| 03-00-25700 | BP/Mer Penalty | (15,728.10) | (34,691.04) | (50,693.86) | (106,679.17) |
| 03-00-25900 | BP/Mer Distributions | 3,761,772.01 | 7,529,174.75 | 11,239,572.38 | 15,468,879.32 |
| 03-00-29910 | R E Distributions | 29,045,064.83 | 59,323,237.51 | 90,973,602.88 | 123,302,231.33 |
| 03-00-29913 | R E School-Prior Year | 834,576.67 | 1,045,810.20 | 1,557,308.46 | 157,308.46 |
| 03-00-29915 | OS Billed-Prior Year | (4,405,624.41) | (9,656,796.45) | (14,556,598.56) | (20,169,563.45) |
| 03-00-29916 | R E Collection-Prior Year | (29,778,333.05) | (60,310,091.97) | (92,922,512.76) | (126,008,143.15) |
| 03-00-29918 | KOZ Credits-Prior Year | 588,528.74 | 1,167,601.83 | 1,942,537.73 | 2,976,168.62 |
| 03-00-29919 | R E HM BLD Crd-Prior Year | 53,169.22 | 124,215.51 | 184,703.54 | 219,960.90 |
| 03-00-29920 | R E MISC Credits-Prior Year | 68,034.75 | 75,994.02 | 81,982.07 | 85,545.39 |
| 03-00-29921 | Penalties-Prior Year | (195,411.30) | (365,777.96) | (552,743.12) | (779,525.10) |
| 03-00-29922 | R E Discounts-Prior Year | 531,156.08 | 1,089,188.47 | 1,670,049.29 | 2,255,085.24 |
| 03-00-29923 | Accounts Rec | 3,909,125.34 | 8,310,092.70 | 12,347,375.22 | 16,887,888.54 |
| | Total Liabilities & Fund Equity | 27,422.52 | 21,107.61 | (0.00) | - |
| | | | | | |
| | Proof of Balance | (0.00) | 0.00 | (0.00) | - |
| | | | | | |

Scranton STO - Comparative Trial Balance

| Fund 4 | Description | Ending Balances | | | |
|-------------|----------------------------|-----------------|-----------------|-----------------|-----------------|
| | | 2005 | 2006 | 2007 | 2008 |
| | Assets | | | | |
| 04-00-11500 | Accounts Receivable | (18,703.66) | (12,429.79) | - | - |
| | Total Assets | (18,703.66) | (12,429.79) | - | - |
| | Liabilities & Fund Equity | | | | |
| 04-00-20100 | Accounts Payable | (4,383.40) | (119,648.65) | 100,684.80 | 78,034.96 |
| 04-00-20801 | Due To/From Operating Fund | 922,145.53 | 2,330,565.98 | 4,495,603.40 | 3,164,616.85 |
| 04-00-23200 | EIT Res. Collected-2000 | (3,582.08) | 362.10 | 563.13 | 53,891.14 |
| 04-00-23201 | EIT Res. Collected-2001 | (12,279.29) | 145,885.04 | 143,934.13 | 140,238.48 |
| 04-00-23202 | EIT Res. Collected-2002 | (111,612.99) | (58,899.91) | (59,306.82) | (59,306.82) |
| 04-00-23203 | EIT Res. Collected-2003 | (59,749.71) | (66,554.70) | (49,373.40) | (49,373.40) |
| 04-00-23204 | EIT Res. Collected-2004 | (6,919,852.84) | (7,003,312.66) | (6,973,673.97) | (6,939,408.70) |
| 04-00-23205 | EIT Res. Collected-2005 | (10,247,366.07) | (16,128,281.36) | (16,123,496.82) | (16,206,475.73) |
| 04-00-23206 | EIT Res. Collected-2006 | | (13,952,532.49) | (14,500,705.09) | (14,723,742.82) |
| 04-00-23207 | EIT Res. Collected-2007 | | | (18,664,564.15) | (25,915,494.41) |
| 04-00-23208 | EIT Res. Collected-2008 | | | | (14,877,549.15) |
| 04-00-23296 | EIT Res. Coll B4 1997 | (1,909,776.88) | (1,879,687.29) | (1,879,774.00) | (1,878,997.61) |
| 04-00-23297 | EIT Res. Collected-1997 | (2,858.80) | 7,917.59 | 7,917.59 | 7,987.07 |
| 04-00-23298 | EIT Res. Collected-1998 | (1,323.72) | 3,810.52 | 3,810.52 | 3,662.78 |
| 04-00-23299 | EIT Res. Collected-1999 | (2,323.27) | 811.49 | 364.69 | (2,395.85) |
| 04-00-23300 | EIT NonRes Collected-2000 | | (6,315.93) | (6,625.85) | (91,767.08) |
| 04-00-23301 | EIT NonRes Collected-2001 | 498.16 | (226,192.65) | (226,449.84) | (226,583.15) |
| 04-00-23302 | EIT NonRes Collected-2002 | 106,909.15 | 22,336.88 | 22,336.88 | 22,375.73 |
| 04-00-23303 | EIT NonRes Collected-2003 | (5,653.18) | (18,808.71) | (18,876.15) | (18,822.92) |
| 04-00-23304 | EIT NonRes Collected-2004 | (2,065,114.21) | (2,109,804.98) | (2,086,990.42) | (2,006,698.78) |
| 04-00-23305 | EIT NonRes Collected-2005 | (7,044,109.61) | (9,192,869.83) | (9,062,383.94) | (8,735,338.12) |
| 04-00-23306 | EIT NonRes Collected-2006 | | (8,069,754.91) | (10,710,422.42) | (10,339,620.38) |
| 04-00-23307 | EIT NonRes Collected-2007 | | | (6,871,783.01) | (8,830,772.38) |
| 04-00-23308 | EIT NonRes Collected-2008 | | | | (8,119,665.33) |
| 04-00-23396 | EIT NonRes Col-B4 1997 | (4,103.64) | (48,474.20) | (48,474.20) | (49,608.15) |
| 04-00-23397 | EIT NonRes Collected-1997 | 1,997.07 | 5,029.97 | 5,029.97 | 5,029.97 |
| 04-00-23398 | EIT NonRes Collected-1998 | | (4,805.85) | (4,805.85) | (6,026.58) |
| 04-00-23399 | EIT NonRes Collected-1999 | | (5,560.87) | (5,560.87) | (1,061.57) |
| 04-00-23700 | EIT Penalty | (55,082.80) | (56,538.22) | (57,358.75) | (90,840.99) |
| 04-00-23900 | EIT Distributions | 19,189,927.35 | 38,877,935.48 | 58,066,281.81 | 80,142,077.20 |
| 04-00-23901 | Non Res EIT Distribution | 7,886,876.07 | 17,166,875.07 | 24,556,253.78 | 35,755,866.89 |
| 04-00-24200 | OPT Res Collected-2000 | (43.61) | (43.61) | (43.61) | (43.61) |
| 04-00-24201 | OPT Res Collected-2001 | (50.67) | (60.67) | (60.67) | (60.67) |
| 04-00-24202 | OPT Res Collected-2002 | (132.80) | (528.17) | (528.17) | (528.17) |
| 04-00-24203 | OPT Res Collected-2003 | (379.28) | 849.12 | 849.12 | 849.12 |
| 04-00-24204 | OPT Res Collected-2004 | (46,239.20) | (45,904.48) | (47,646.84) | (48,436.94) |
| 04-00-24205 | OPT Res Collected-2005 | (189,772.59) | (208,394.36) | (210,331.90) | (211,154.72) |
| 04-00-24206 | EMS Collected 2006 | | (1,894,375.33) | (1,792,839.42) | (1,802,321.84) |
| 04-00-24207 | EMS Collected 2007 | | | (2,251,529.05) | (2,333,006.27) |
| 04-00-24208 | EMS Collected 2008 | | | | (1,244,188.92) |
| 04-00-24300 | OPT NonRes Collected-2000 | (25.36) | (25.36) | (25.36) | (25.36) |
| 04-00-24301 | OPT NonRes Collected-2001 | (43.16) | (43.16) | (43.16) | (43.16) |
| 04-00-24302 | OPT NonRes Collected-2002 | (62.10) | (31.42) | (31.42) | (31.42) |
| 04-00-24303 | OPT NonRes Collected-2003 | (102.17) | (107.17) | (107.17) | (107.17) |
| 04-00-24304 | OPT NonRes Collected-2004 | (15,221.40) | (15,216.30) | (15,946.30) | (16,241.30) |
| 04-00-24305 | OPT NonRes Collected-2005 | (126,236.00) | (137,573.92) | (137,988.92) | (138,213.92) |
| 04-00-24700 | OPT Penalty | (120.13) | (172.63) | (2,858.79) | (5,598.70) |
| 04-00-24900 | OPT Distributions | 373,504.40 | 402,989.73 | 402,989.73 | 402,989.73 |
| 04-00-24901 | EMS Distributions | | 1,880,516.34 | 3,994,463.39 | 5,333,733.25 |
| 04-00-25200 | BP/Mer Col. Retail for 00 | (617.17) | (835.17) | (966.17) | (966.17) |
| 04-00-25201 | BP/Mer Col. Retail for 01 | (2,201.49) | (2,338.75) | (2,338.75) | (2,357.26) |
| 04-00-25202 | BP/Mer Col. Retail for 02 | (1,204.42) | (1,268.27) | (1,268.27) | (1,390.41) |
| 04-00-25203 | BP/Mer Col. Retail for 03 | (3,471.51) | (4,524.94) | (4,666.28) | (4,715.92) |
| 04-00-25204 | BP/Mer Col. Retail for 04 | (19,379.01) | (23,788.43) | (23,972.74) | (24,226.15) |
| 04-00-25205 | BP/Mer Col. Retail for 05 | (755,861.78) | (801,544.24) | (810,932.11) | (811,786.18) |
| 04-00-25206 | BP/Mer Col. Retail for 06 | | (823,216.72) | (837,058.48) | (846,260.08) |

Scranton STO - Comparative Trial Balance

| Fund 4 | Description | Ending Balances | | | |
|--------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| | | 2005 | 2006 | 2007 | 2008 |
| 04-00-25207 | BP/Mer Col. Retail for 07 | | | (786,656.29) | (808,018.66) |
| 04-00-25208 | BP/Mer Col. Retail for 08 | | | | (792,871.01) |
| 04-00-25297 | BP/Mer Col. Retail for 97 | (116.99) | (116.99) | (116.99) | (116.99) |
| 04-00-25298 | BP/Mer Col. Retail for 98 | (82.24) | (82.24) | (82.24) | (82.24) |
| 04-00-25299 | BP/Mer Col. Retail for 99 | (316.36) | (316.36) | (316.36) | (316.36) |
| 04-00-25300 | BP/Mer Col. Whsl. for 00 | (1,585.41) | (1,585.41) | (1,585.41) | (1,585.41) |
| 04-00-25301 | BP/Mer Col. Whsl. for 01 | | (1,185.00) | (1,185.00) | (1,185.00) |
| 04-00-25302 | BP/Mer Col. Whsl. for 02 | (2,115.97) | (2,115.97) | (2,115.97) | (2,115.97) |
| 04-00-25303 | BP/Mer Col. Whsl. for 03 | (6,587.97) | (6,587.97) | (6,784.97) | (6,784.97) |
| 04-00-25304 | BP/Mer Col. Whsl. for 04 | (5,938.71) | (7,008.31) | (7,160.31) | (7,517.27) |
| 04-00-25305 | BP/Mer Col. Whsl. for 05 | (276,841.68) | (286,621.62) | (286,726.33) | (287,889.43) |
| 04-00-25306 | BP/Mer Col. Whsl. for 06 | | (291,819.95) | (305,801.43) | (307,147.44) |
| 04-00-25307 | BP/Mer Col. Whsl. for 07 | | | (308,311.24) | (321,436.34) |
| 04-00-25308 | BP/Mer Col. Whsl. for 08 | | | | (316,820.22) |
| 04-00-25396 | BP/Mer Col. Whsl. B4 97 | (14.58) | (14.58) | (14.58) | (14.58) |
| 04-00-25399 | BP/Mer Col. Whsl. for 99 | (749.21) | (932.27) | (932.27) | (932.27) |
| 041-00-25400 | BP/Mer Col. Svcs. for 00 | (584.99) | (759.99) | (991.04) | (1,007.66) |
| 04-00-25401 | BP/Mer Col. Svcs. for 01 | (1,071.39) | (1,748.83) | (1,908.78) | (2,420.74) |
| 04-00-25402 | BP/Mer Col. Svcs. for 02 | (2,637.12) | (2,733.38) | (2,906.41) | (5,195.24) |
| 04-00-25403 | BP/Mer Col. Svcs. for 03 | (5,891.37) | (6,688.23) | (6,865.66) | (11,832.63) |
| 04-00-25404 | BP/Mer Col. Svcs. for 04 | (12,777.31) | (6,705.97) | (7,463.31) | (10,732.58) |
| 04-00-25405 | BP/Mer Col. Svcs. for 05 | (573,452.35) | (584,603.55) | (586,266.39) | (594,673.37) |
| 04-00-25406 | BP/Mer Col. Svcs. for 06 | | (582,926.60) | (615,328.68) | (621,765.84) |
| 04-00-25407 | BP/Mer Col. Svcs. for 07 | | | (597,612.22) | (625,760.65) |
| 04-00-25408 | BP/Mer Col. Svcs. for 08 | | | | (623,659.25) |
| 04-00-25496 | BP/Mer Col. Svcs. B4 97 | (93.39) | (93.39) | (93.39) | (93.39) |
| 04-00-25497 | BP/Mer Col. Svcs. for 97 | (140.72) | (140.72) | (140.72) | (140.72) |
| 04-00-25498 | BP/Mer Col. Svcs. for 98 | (207.02) | (305.86) | (305.86) | (305.86) |
| 04-00-25499 | BP/Mer Col. Svcs. for 99 | (221.52) | (308.58) | (466.38) | (552.61) |
| 04-00-25700 | BP/Mer Penalty | (4,541.92) | (12,358.72) | (19,874.52) | (35,493.49) |
| 04-00-25900 | BP/Mer Distributions | 1,728,032.25 | 3,501,940.17 | 5,157,321.97 | 7,005,175.13 |
| 04-00-29910 | R E Distributions | 10,807,648.10 | 21,658,763.50 | 35,191,424.02 | 48,624,776.74 |
| 04-00-29913 | R E Distributions-Prior Year | 367,455.99 | 449,724.49 | 449,724.49 | 449,724.49 |
| 04-00-29915 | OS Billed-Prior Year | (1,814,233.33) | (3,830,033.55) | (6,204,886.52) | (8,755,691.62) |
| 04-00-29916 | R E Collection-Prior Year | (11,062,038.56) | (22,006,501.63) | (35,977,340.84) | (49,699,550.31) |
| 04-00-29918 | KOZ Credits-Prior Year | 250,571.51 | 497,671.60 | 861,342.63 | 1,323,466.96 |
| 04-00-29919 | R E HM BLD Crd-Prior Year | 10,729.42 | 24,499.22 | 38,758.57 | 48,883.54 |
| 04-00-29920 | R E Misc. Credits-Prior Year | 30,887.20 | 23,616.59 | 27,027.72 | 29,285.24 |
| 04-00-29921 | Penalties-Prior Year | (72,478.02) | (135,625.90) | (218,178.62) | (315,767.32) |
| 04-00-29922 | R E Discounts-Prior Year | 195,163.19 | 391,549.20 | 635,787.92 | 874,010.55 |
| 04-00-29923 | Accounts Rec | 1,601,412.74 | 3,296,675.93 | 5,277,757.60 | 7,354,055.88 |
| | Total Liabilities & Fund Equity | 18,703.66 | 12,368.13 | 0.00 | - |
| | | | | | |
| | Proof of Balance | (0.00) | (61.66) | 0.00 | - |
| | | | | | |
| | | | | | |

ATTACHMENT 10

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--|----------------------------|------------------------------------|---------------------|---------------------|-----------------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 01-00-10100 | Master Bank Account | 6,863,804.52 | 895,842.86 | .00 | 7,759,647.38 |
| 01-00-10101 | STO Operating Account | 45,439.38 | 51,580.86 | .00 | 97,020.24 |
| 01-00-10102 | STO Capital Exp Acct | 207,992.64 | .00 | 78,501.64 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | 2,213.38 | .00 | 2,213.38 | .00 |
| 01-00-10160 | Counter - Fidelity | 10.00 | .00 | 10.00 | .00 |
| 01-00-10161 | Counter - Penn Security | 10.00 | 10.00 | .00 | 20.00 |
| 01-00-10162 | Counter - 1st National | 20.00 | 19.54 | .00 | 39.54 |
| 01-00-10163 | Counter - Old Forge | 10.00 | .00 | .00 | 10.00 |
| 01-00-10164 | Counter - Pennstar | 10.00 | 339.81 | .00 | 349.81 |
| 01-00-10185 | Over/Short | .00 | 1,500.94 | .00 | 1,500.94 |
| Total Assets | | 7,119,509.92 | 949,294.01 | 80,725.02 | 7,988,078.91 |
| Liabilities & Fund Equity | | | | | |
| 01-00-20100 | Accounts Payable | .00 | .00 | 79.20 | 79.20CR |
| 01-00-20400 | * Disbursement Acct | 109,238.48CR | 4,517.73 | .00 | 104,720.75CR |
| 01-00-20503 | Tx Refunds Payable for 03 | .00 | .10 | .00 | .10 |
| 01-00-20505 | Tx Refunds Payable for 05 | .00 | .00 | 228,888.88 | 228,888.88CR |
| 01-00-20802 | Due To/From County Fund | 731,867.78CR | 668,389.76 | .00 | 63,478.02CR |
| 01-00-20803 | Due To/From School Fund | 977,102.33CR | 611,366.57 | .00 | 365,735.76CR |
| 01-00-20804 | Due To/From City Fund | 488,482.84CR | .00 | 1,281,995.53 | 1,770,478.37CR |
| 01-00-20805 | Due for NonRes Collections | 4,084,411.01CR | .00 | .00 | 4,084,411.01CR |
| 01-00-20806 | Tax Office Operating Fund | 45,439.38CR | .00 | .00 | 45,439.38CR |
| 01-00-20807 | Overpaid Taxes-Dup Pymnts | 474,405.56CR | 76,414.10 | .00 | 397,991.46CR |
| 01-00-20808 | Capital Improvement Fund | 207,992.64CR | .00 | .00 | 207,992.64CR |
| 01-00-20809 | Unreconciled Differences | 569.90CR | .00 | .00 | 569.90CR |
| 01-00-23800 | EIT/OPT Suspense | .00 | .00 | 392,558.99 | 392,558.99CR |
| 01-00-25800 | BP/Mer Suspense | .00 | .00 | 49,267.37 | 49,267.37CR |
| Total Liabilities & Fund Equity | | 7,119,509.92CR | 1,360,688.26 | 1,952,789.97 | 7,711,611.63CR |
| Revenue | | | | | |
| 01-00-41000 | Operating Income | .00 | .00 | 260,000.00 | 260,000.00CR |
| 01-00-41010 | Misc fee Income | .00 | .00 | 29,868.10 | 29,868.10CR |
| 01-00-41020 | Interest Income | .00 | .00 | 307,099.26 | 307,099.26CR |
| Total Revenue | | .00 | .00 | 596,967.36 | 596,967.36CR |
| Expenditures | | | | | |
| 01-00-50080 | Telephone Expenses | .00 | 2,274.32 | .00 | 2,274.32 |
| 01-00-50100 | Postage Expense | .00 | 49,331.40 | .00 | 49,331.40 |
| 01-00-50300 | Printing Expense | .00 | 22,835.87 | .00 | 22,835.87 |
| 01-00-50400 | Supplies | .00 | 10,305.11 | .00 | 10,305.11 |
| 01-00-50500 | Equip Rent/Maint | .00 | 45,360.20 | .00 | 45,360.20 |
| 01-00-50600 | Data Processing | .00 | 149,788.04 | .00 | 149,788.04 |
| 01-00-50650 | Office Audit | .00 | 15,000.00 | .00 | 15,000.00 |
| 01-00-50700 | Court Cost | .00 | 467.60 | .00 | 467.60 |
| 01-00-50720 | Out-Source Services | .00 | 8,550.00 | .00 | 8,550.00 |
| 01-00-50750 | Collection Costs | .00 | 59.40 | .00 | 59.40 |

GF2105 4/24/08
14:52:13
Fund 01 Operating Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2005

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|------------------------------------|----------------------|-------------------------|-------------------|-------------------|
| | | DEBIT | Jan-Dec CREDIT | |
| 01-00-50800 Training & Education | .00 | 11,081.37 | .00 | 11,081.37 |
| 01-00-50900 Miscellaneous Expenses | .00 | 5,446.77 | .00 | 5,446.77 |
| Total Expenditures | .00 | 320,500.08 | .00 | 320,500.08 |
| Encumbrances | | | | |
| Total Fund 01 Operating Fund | .00 | 2,630,482.35 | 2,630,482.35 | .00 |
| Proof of Balance | .00 | 2,630,482.35 | 2,630,482.35 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|--|----------------------|------------------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| <hr/> | | | | |
| Assets | | | | |
| 02-00-11500 Accounts Receivable | .00 | .00 | 15,081.38 | 15,081.38CR |
| Total Assets | .00 | .00 | 15,081.38 | 15,081.38CR |
| Liabilities & Fund Equity | | | | |
| 02-00-20801 Due To/From Operating Fund | .00 | .00 | 668,389.76 | 668,389.76CR |
| 02-00-21005 Real Estate OS Billed 05 | .00 | 27.08 | .00 | 27.08 |
| 02-00-29910 R E Distributions | .00 | 51,009,366.38 | .00 | 51,009,366.38 |
| 02-00-29911 R E Lib Distributions | .00 | 3,064,586.74 | .00 | 3,064,586.74 |
| 02-00-29912 lcra tif | .00 | 116,114.42 | .00 | 116,114.42 |
| 02-00-29913 R E County Prior yr | .00 | 658,112.94 | .00 | 658,112.94 |
| 02-00-29914 R E Lib Prior Yr | .00 | 58,835.02 | .00 | 58,835.02 |
| 02-00-29915 OS Billed-Prior Year | .00 | .00 | 6,705,612.18 | 6,705,612.18CR |
| 02-00-29916 R.E.Collection-Prior Year | .00 | .00 | 51,900,808.72 | 51,900,808.72CR |
| 02-00-29917 R E Lib Collected | .00 | .00 | 3,118,311.82 | 3,118,311.82CR |
| 02-00-29918 KOZ Credits Prior Year | .00 | 303,373.50 | .00 | 303,373.50 |
| 02-00-29919 R E HM BLD Crd Prior Yr | .00 | 26,982.66 | .00 | 26,982.66 |
| 02-00-29920 R E MISC Credits Prior Yr | .00 | 45,699.22 | .00 | 45,699.22 |
| 02-00-29921 Penalties-Prior Yr | .00 | .00 | 336,964.25 | 336,964.25CR |
| 02-00-29922 R E Discounts-Prior Yr | .00 | 1,118,421.97 | .00 | 1,118,421.97 |
| 02-00-29923 Accounts Rec | .00 | 6,343,648.18 | .00 | 6,343,648.18 |
| Total Liabilities & Fund Equity | .00 | 62,745,168.11 | 62,730,086.73 | 15,081.38 |
| Total Fund 02 County Trust Fund | .00 | 62,745,168.11 | 62,745,168.11 | .00 |
| Proof of Balance | .00 | 62,745,168.11 | 62,745,168.11 | .00 |

Fund 03 School Trust Fund

| | DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|---------------------------|----------------------------|----------------------|-------------------------|--------------|-------------------|
| | | | DEBIT | CREDIT | |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable | .00 | .00 | 27,422.52 | 27,422.52CR |
| Total Assets | | .00 | .00 | 27,422.52 | 27,422.52CR |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | .00 | .00 | 5,969.45 | 5,969.45CR |
| 03-00-20801 | Due To/From Operating Fund | .00 | .00 | 611,366.57 | 611,366.57CR |
| 03-00-23200 | EIT Res. Collected-2000 | .00 | .00 | 1,492.47 | 1,492.47CR |
| 03-00-23201 | EIT Res. Collected-2001 | .00 | .00 | 5,116.40 | 5,116.40CR |
| 03-00-23202 | EIT Res. Collected-2002 | .00 | .00 | 46,505.43 | 46,505.43CR |
| 03-00-23203 | EIT Res. Collected-2003 | .00 | .00 | 24,895.85 | 24,895.85CR |
| 03-00-23204 | EIT Res. Collected-2004 | .00 | .00 | 2,883,279.90 | 2,883,279.90CR |
| 03-00-23205 | EIT Res. Collected-2005 | .00 | .00 | 4,211,409.53 | 4,211,409.53CR |
| 03-00-23296 | EIT Res. Coll B4 1997 | .00 | .00 | 795,741.81 | 795,741.81CR |
| 03-00-23297 | EIT Res. Collected-1997 | .00 | .00 | 1,191.20 | 1,191.20CR |
| 03-00-23298 | EIT Res. Collected-1998 | .00 | .00 | 589.66 | 589.66CR |
| 03-00-23299 | EIT Res. Collected-1999 | .00 | .00 | 1,055.42 | 1,055.42CR |
| 03-00-23700 | EIT Penalty | .00 | .00 | 1,596.38 | 1,596.38CR |
| 03-00-23900 | EIT Distributions | .00 | 7,916,256.74 | .00 | 7,916,256.74 |
| 03-00-24200 | OPT Res Collected-2000 | .00 | .00 | 21.80 | 21.80CR |
| 03-00-24201 | OPT Res Collected-2001 | .00 | .00 | 25.33 | 25.33CR |
| 03-00-24202 | OPT Res Collected-2002 | .00 | .00 | 66.40 | 66.40CR |
| 03-00-24203 | OPT Res Collected-2003 | .00 | .00 | 189.63 | 189.63CR |
| 03-00-24204 | OPT Res Collected-2004 | .00 | .00 | 27,302.95 | 27,302.95CR |
| 03-00-24205 | OPT Res Collected-2005 | .00 | .00 | 94,886.23 | 94,886.23CR |
| 03-00-24300 | OPT NonRes Collected-2000 | .00 | .00 | 25.36 | 25.36CR |
| 03-00-24301 | OPT NonRes Collected-2001 | .00 | .00 | 43.15 | 43.15CR |
| 03-00-24302 | OPT NonRes Collected-2002 | .00 | .00 | 62.10 | 62.10CR |
| 03-00-24303 | OPT NonRes Collected-2003 | .00 | .00 | 102.15 | 102.15CR |
| 03-00-24304 | OPT NonRes Collected-2004 | .00 | .00 | 15,221.40 | 15,221.40CR |
| 03-00-24305 | OPT NonRes Collected-2005 | .00 | .00 | 126,236.03 | 126,236.03CR |
| 03-00-24700 | OPT Penalty | .00 | .00 | 72.35 | 72.35CR |
| 03-00-24900 | OPT Distributions | .00 | 261,173.51 | .00 | 261,173.51 |
| 03-00-25200 | BP/Mer Col. Retail for 00 | .00 | .00 | 337.77 | 337.77CR |
| 03-00-25201 | BP/Mer Col. Retail for 01 | .00 | .00 | 650.21 | 650.21CR |
| 03-00-25202 | BP/Mer Col. Retail for 02 | .00 | .00 | 870.43 | 870.43CR |
| 03-00-25203 | BP/Mer Col. Retail for 03 | .00 | .00 | 2,358.91 | 2,358.91CR |
| 03-00-25204 | BP/Mer Col. Retail for 04 | .00 | .00 | 12,533.39 | 12,533.39CR |
| 03-00-25205 | BP/Mer Col. Retail for 05 | .00 | .00 | 514,823.01 | 514,823.01CR |
| 03-00-25297 | BP/Mer Col. Retail for 97 | .00 | .00 | 49.25 | 49.25CR |
| 03-00-25298 | BP/Mer Col. Retail for 98 | .00 | .00 | 55.47 | 55.47CR |
| 03-00-25299 | BP/Mer Col. Retail for 99 | .00 | .00 | 215.33 | 215.33CR |
| 03-00-25300 | BP/Mer Col. Whlsl. for 00 | .00 | .00 | 716.38 | 716.38CR |
| 03-00-25301 | BP/Mer Col. Whlsl. for 01 | .00 | .00 | 536.00 | 536.00CR |
| 03-00-25302 | BP/Mer Col. Whlsl. for 02 | .00 | .00 | 956.62 | 956.62CR |
| 03-00-25303 | BP/Mer Col. Whlsl. for 03 | .00 | .00 | 2,979.74 | 2,979.74CR |
| 03-00-25304 | BP/Mer Col. Whlsl. for 04 | .00 | .00 | 2,714.56 | 2,714.56CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|---------------------------------------|----------------------|------------------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| 03-00-25305 BP/Mer Col.Whlsl. for 05 | .00 | .00 | 124,618.09 | 124,618.09CR |
| 03-00-25396 BP/Mer Col.Whlsl. B4 97 | .00 | .00 | 64.18 | 64.18CR |
| 03-00-25399 BP/Mer Col.Whlsl. for 99 | .00 | .00 | 338.64 | 338.64CR |
| 03-00-25400 BP/Mer Col.Srvcs. for 00 | .00 | .00 | 3,118.67 | 3,118.67CR |
| 03-00-25401 BP/Mer Col.Srvcs. for 01 | .00 | .00 | 7,511.88 | 7,511.88CR |
| 03-00-25402 BP/Mer Col.Srvcs. for 02 | .00 | .00 | 13,444.10 | 13,444.10CR |
| 03-00-25403 BP/Mer Col.Srvcs. for 03 | .00 | .00 | 28,905.14 | 28,905.14CR |
| 03-00-25404 BP/Mer Col.Srvcs. for 04 | .00 | .00 | 66,032.85 | 66,032.85CR |
| 03-00-25405 BP/Mer Col.Srvcs. for 05 | .00 | .00 | 2,905,405.08 | 2,905,405.08CR |
| 03-00-25496 BP/Mer Col.Srvcs. B4 97 | .00 | .00 | 401.03 | 401.03CR |
| 03-00-25497 BP/Mer Col.Srvcs. for 97 | .00 | .00 | 444.72 | 444.72CR |
| 03-00-25498 BP/Mer Col.Srvcs. for 98 | .00 | .00 | 982.26 | 982.26CR |
| 03-00-25499 BP/Mer Col.Srvcs. for 99 | .00 | .00 | 809.85 | 809.85CR |
| 03-00-25700 BP/Mer Penalty | .00 | .00 | 15,728.10 | 15,728.10CR |
| 03-00-25900 BP/Mer Distributions | .00 | 3,761,772.01 | .00 | 3,761,772.01 |
| 03-00-29910 R E Distributions | .00 | 29,045,064.83 | .00 | 29,045,064.83 |
| 03-00-29913 R E School Prior Yr | .00 | 834,576.67 | .00 | 834,576.67 |
| 03-00-29915 OS Billed-Prior Year | .00 | .00 | 4,405,624.41 | 4,405,624.41CR |
| 03-00-29916 R.E.Collection-Prior Year | .00 | .00 | 29,778,333.05 | 29,778,333.05CR |
| 03-00-29918 KOZ Credits Prior Year | .00 | 588,528.74 | .00 | 588,528.74 |
| 03-00-29919 R E HM BLD Crd Prior Yr | .00 | 53,169.22 | .00 | 53,169.22 |
| 03-00-29920 R E MISC Credits Prior Yr | .00 | 68,034.75 | .00 | 68,034.75 |
| 03-00-29921 Penalties-Prior Yr | .00 | .00 | 195,411.30 | 195,411.30CR |
| 03-00-29922 R E Discounts-Prior Yr | .00 | 531,156.08 | .00 | 531,156.08 |
| 03-00-29923 Accounts Rec | .00 | 3,909,125.34 | .00 | 3,909,125.34 |
| Total Liabilities & Fund Equity | .00 | 46,968,857.89 | 46,941,435.37 | 27,422.52 |
| Total Fund 03 School Trust Fund | .00 | 46,968,857.89 | 46,968,857.89 | .00 |
| Proof of Balance | .00 | 46,968,857.89 | 46,968,857.89 | .00 |

| DESCRIPTION | BEGINNING BALANCE | DEBIT | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|--------------------------------------|----------------------------|-------|-------------------------|---------------|-------------------|
| | | | Jan-Dec | CREDIT | |
| Assets | | | | | |
| 04-00-11500 | Accounts Receivable | .00 | .00 | 18,703.66 | 18,703.66CR |
| Total Assets | | .00 | .00 | 18,703.66 | 18,703.66CR |
| Liabilities & Fund Equity | | | | | |
| 04-00-20100 | Accounts Payable | .00 | .00 | 4,383.40 | 4,383.40CR |
| 04-00-20801 | Due To/From Operating Fund | .00 | 922,145.53 | .00 | 922,145.53 |
| 04-00-23200 | EIT Res.Collectd-2000 | .00 | .00 | 3,582.08 | 3,582.08CR |
| 04-00-23201 | EIT Res.Collectd-2001 | .00 | .00 | 12,279.29 | 12,279.29CR |
| 04-00-23202 | EIT Res.Collectd-2002 | .00 | .00 | 111,612.99 | 111,612.99CR |
| 04-00-23203 | EIT Res.Collectd-2003 | .00 | .00 | 59,749.71 | 59,749.71CR |
| 04-00-23204 | EIT Res.Collectd-2004 | .00 | .00 | 6,919,852.84 | 6,919,852.84CR |
| 04-00-23205 | EIT Res.Collectd-2005 | .00 | .00 | 10,247,366.07 | 10,247,366.07CR |
| 04-00-23296 | EIT Res.Coll B4 1997 | .00 | .00 | 1,909,776.88 | 1,909,776.88CR |
| 04-00-23297 | EIT Res.Collectd-1997 | .00 | .00 | 2,858.80 | 2,858.80CR |
| 04-00-23298 | EIT Res.Collectd-1998 | .00 | .00 | 1,323.72 | 1,323.72CR |
| 04-00-23299 | EIT Res.Collectd-1999 | .00 | .00 | 2,323.27 | 2,323.27CR |
| 04-00-23301 | EIT NonRes Collectd-2001 | .00 | 498.16 | .00 | 498.16 |
| 04-00-23302 | EIT NonRes Collectd-2002 | .00 | 106,909.15 | .00 | 106,909.15 |
| 04-00-23303 | EIT NonRes Collectd-2003 | .00 | .00 | 5,653.18 | 5,653.18CR |
| 04-00-23304 | EIT NonRes Collectd-2004 | .00 | .00 | 2,065,114.21 | 2,065,114.21CR |
| 04-00-23305 | EIT NonRes Collectd-2005 | .00 | .00 | 7,044,109.61 | 7,044,109.61CR |
| 04-00-23396 | EIT NonRes Col-B4 1997 | .00 | .00 | 4,103.64 | 4,103.64CR |
| 04-00-23397 | EIT NonRes Collectd-1997 | .00 | 1,997.07 | .00 | 1,997.07 |
| 04-00-23700 | EIT Penalty | .00 | .00 | 55,082.80 | 55,082.80CR |
| 04-00-23900 | EIT Distributions | .00 | 19,189,927.35 | .00 | 19,189,927.35 |
| 04-00-23901 | Non Res EIT Distribution | .00 | 7,886,876.07 | .00 | 7,886,876.07 |
| 04-00-24200 | OPT Res Collectd-2000 | .00 | .00 | 43.61 | 43.61CR |
| 04-00-24201 | OPT Res Collectd-2001 | .00 | .00 | 50.67 | 50.67CR |
| 04-00-24202 | OPT Res Collectd-2002 | .00 | .00 | 132.80 | 132.80CR |
| 04-00-24203 | OPT Res Collectd-2003 | .00 | .00 | 379.28 | 379.28CR |
| 04-00-24204 | OPT Res Collectd-2004 | .00 | .00 | 46,239.20 | 46,239.20CR |
| 04-00-24205 | OPT Res Collectd-2005 | .00 | .00 | 189,772.59 | 189,772.59CR |
| 04-00-24300 | OPT NonRes Collectd-2000 | .00 | .00 | 25.36 | 25.36CR |
| 04-00-24301 | OPT NonRes Collectd-2001 | .00 | .00 | 43.16 | 43.16CR |
| 04-00-24302 | OPT NonRes Collectd-2002 | .00 | .00 | 62.10 | 62.10CR |
| 04-00-24303 | OPT NonRes Collectd-2003 | .00 | .00 | 102.17 | 102.17CR |
| 04-00-24304 | OPT NonRes Collectd-2004 | .00 | .00 | 15,221.40 | 15,221.40CR |
| 04-00-24305 | OPT NonRes Collectd-2005 | .00 | .00 | 126,236.00 | 126,236.00CR |
| 04-00-24700 | OPT Penalty | .00 | .00 | 120.13 | 120.13CR |
| 04-00-24900 | OPT Distributions | .00 | 373,504.40 | .00 | 373,504.40 |
| 04-00-25200 | BP/Mer Col.Retail for 00 | .00 | .00 | 617.17 | 617.17CR |
| 04-00-25201 | BP/Mer Col.Retail for 01 | .00 | .00 | 2,201.49 | 2,201.49CR |
| 04-00-25202 | BP/Mer Col.Retail for 02 | .00 | .00 | 1,204.42 | 1,204.42CR |
| 04-00-25203 | BP/Mer Col.Retail for 03 | .00 | .00 | 3,471.51 | 3,471.51CR |
| 04-00-25204 | BP/Mer Col.Retail for 04 | .00 | .00 | 19,379.01 | 19,379.01CR |
| 04-00-25205 | BP/Mer Col.Retail for 05 | .00 | .00 | 755,861.78 | 755,861.78CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE | |
|---------------------------------|---------------------------|-------------------------|-------------------|-------------------|-----------------|
| | | DEBIT | Jan-Dec CREDIT | | |
| 04-00-25297 | BP/Mer Col.Retail for 97 | .00 | .00 | 116.99 | 116.99CR |
| 04-00-25298 | BP/Mer Col.Retail for 98 | .00 | .00 | 82.24 | 82.24CR |
| 04-00-25299 | BP/Mer Col.Retail for 99 | .00 | .00 | 316.36 | 316.36CR |
| 04-00-25300 | BP/Mer Col.Whsl. for 00 | .00 | .00 | 1,585.41 | 1,585.41CR |
| 04-00-25302 | BP/Mer Col.Whsl. for 02 | .00 | .00 | 2,115.97 | 2,115.97CR |
| 04-00-25303 | BP/Mer Col.Whsl. for 03 | .00 | .00 | 6,587.97 | 6,587.97CR |
| 04-00-25304 | BP/Mer Col.Whsl. for 04 | .00 | .00 | 5,938.71 | 5,938.71CR |
| 04-00-25305 | BP/Mer Col.Whsl. for 05 | .00 | .00 | 276,841.68 | 276,841.68CR |
| 04-00-25396 | BP/Mer Col.Whsl. B4 97 | .00 | .00 | 14.58 | 14.58CR |
| 04-00-25399 | BP/Mer Col.Whsl. for 99 | .00 | .00 | 749.21 | 749.21CR |
| 04-00-25400 | BP/Mer Col.Srvcs. for 00 | .00 | .00 | 584.99 | 584.99CR |
| 04-00-25401 | BP/Mer Col.Srvcs. for 01 | .00 | .00 | 1,071.39 | 1,071.39CR |
| 04-00-25402 | BP/Mer Col.Srvcs. for 02 | .00 | .00 | 2,637.12 | 2,637.12CR |
| 04-00-25403 | BP/Mer Col.Srvcs. for 03 | .00 | .00 | 5,891.37 | 5,891.37CR |
| 04-00-25404 | BP/Mer Col.Srvcs. for 04 | .00 | .00 | 12,777.31 | 12,777.31CR |
| 04-00-25405 | BP/Mer Col.Srvcs. for 05 | .00 | .00 | 573,452.35 | 573,452.35CR |
| 04-00-25496 | BP/Mer Col.Srvcs. B4 97 | .00 | .00 | 93.39 | 93.39CR |
| 04-00-25497 | BP/Mer Col.Srvcs. for 97 | .00 | .00 | 140.72 | 140.72CR |
| 04-00-25498 | BP/Mer Col.Srvcs. for 98 | .00 | .00 | 207.02 | 207.02CR |
| 04-00-25499 | BP/Mer Col.Srvcs. for 99 | .00 | .00 | 221.52 | 221.52CR |
| 04-00-25700 | BP/Mer Penalty | .00 | .00 | 4,541.92 | 4,541.92CR |
| 04-00-25900 | BP/Mer Distributions | .00 | 1,728,032.25 | .00 | 1,728,032.25 |
| 04-00-29910 | R E Distributions | .00 | 10,807,648.10 | .00 | 10,807,648.10 |
| 04-00-29913 | R E Distribution Prior Yr | .00 | 367,455.99 | .00 | 367,455.99 |
| 04-00-29915 | OS Billed-Prior Year | .00 | .00 | 1,814,233.33 | 1,814,233.33CR |
| 04-00-29916 | R.E.Collection Prior Yr | .00 | .00 | 11,062,038.56 | 11,062,038.56CR |
| 04-00-29918 | KOZ Credits Prior Yr | .00 | 250,571.51 | .00 | 250,571.51 |
| 04-00-29919 | R E HM BLD Crd Prior Yr | .00 | 10,729.42 | .00 | 10,729.42 |
| 04-00-29920 | R E MISC Credits Prior Yr | .00 | 30,887.20 | .00 | 30,887.20 |
| 04-00-29921 | Penalties-Prior Yr | .00 | .00 | 72,478.02 | 72,478.02CR |
| 04-00-29922 | R E Discounts-Prior Yr | .00 | 195,163.19 | .00 | 195,163.19 |
| 04-00-29923 | Accounts Rec | .00 | 1,601,412.74 | .00 | 1,601,412.74 |
| Total Liabilities & Fund Equity | | .00 | 43,473,758.13 | 43,455,054.47 | 18,703.66 |
| Total Fund 04 City Trust Fund | | .00 | 43,473,758.13 | 43,473,758.13 | .00 |
| Proof of Balance | | .00 | 43,473,758.13 | 43,473,758.13 | .00 |

GF2105 4/24/08
14:52:13
Fund 99 DUMMY FOR SPLIT

Scranton Single Tax Office
Trial Balance
As Of December 31, 2005

PAGE: 8

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|-------------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Expenditures | | | | |
| Encumbrances | | | | |
| Total Fund 99 DUMMY FOR SPLIT | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

All Funds are in Balance

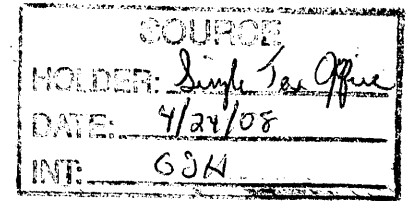
2105 4/24/08
14:52:13

Scranton Single Tax Office

PAGE: 1

Report title.....: B. Trial Balance (Cur Year)
Year.....: 05 (*CURRENT, *LASTYR, YY, =List)
As Of Date.....: *FISCAL (MM-MM, *CURRENT, *FISCAL, *ADJ,
*BASIS1 ACCRUAL-CASH AJ
*BASIS2 STATEMENT 34 AJ)
"Working" Trial Balance.....: N (Y=Yes, N=No)
Print Zero Beg/End Bal Acct....: N (Y=Yes, N=No)
Summary report (no detail)....: N (Y=Yes, N=No)
From Fund.....:
To Fund.....: 9999999999
Report printer.....: *JOB (name, *JOB)
Number of copies.....: 01 (01-99)
Output type.....: 1 (1=Printer, 2=Display)
Run report.....: 2 (1=Interactive, 2=Batch)
Hold print file.....: Y (Y=Yes, N=No)
Compressed output.....: N (Y=Yes, N=No)
Segment/Type Sort Level Total (Y/N/P)
Fund 1 P
Department 2
Account 3
Acct Type 4
2 Y

| | |
|---------|--------------------------|
| SOURCE | |
| HOLDER: | <i>Single Tax Office</i> |
| DATE: | <i>4/24/08</i> |
| INT: | <i>GJN</i> |



| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE | |
|--------------------------------------|----------------------------|-------------------------|-------------------|-------------------|----------------|
| | | DEBIT | Jan-Dec CREDIT | | |
| Assets | | | | | |
| 01-00-10100 | Master Bank Account | 7,740,058.81 | 1,796,559.53 | .00 | 9,536,618.34 |
| 01-00-10101 | STO Operating Account | 96,980.64 | 60,357.11 | .00 | 157,337.75 |
| 01-00-10102 | STO Capital Exp Acct | 129,491.00 | .00 | .00 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | .00 | .00 | 16,434.83 | 16,434.83CR |
| 01-00-10160 | Counter - Fidelity | .00 | 10.00 | .00 | 10.00 |
| 01-00-10161 | Counter - Penn Security | 20.00 | .00 | .00 | 20.00 |
| 01-00-10162 | Counter - 1st National | 39.54 | 1,306.62 | .00 | 1,346.16 |
| 01-00-10163 | Counter - Old Forge | 10.00 | 10.00 | .00 | 20.00 |
| 01-00-10164 | Counter - Pennstar | 349.81 | 10.00 | .00 | 359.81 |
| 01-00-10185 | Over/Short | 1,500.94 | 377.97 | .00 | 1,878.91 |
| Total Assets | | 7,968,450.74 | 1,858,631.23 | 16,434.83 | 9,810,647.14 |
| Liabilities & Fund Equity | | | | | |
| 01-00-20100 | Accounts Payable | 39.60CR | .00 | 2,865.13 | 2,904.73CR |
| 01-00-20400 | Disbursement Acct | 104,720.75CR | .00 | .00 | 104,720.75CR |
| 01-00-20503 | Tx Refunds Payable for 03 | .10 | .00 | .00 | .10 |
| 01-00-20504 | Tx Refunds Payable for 04 | .00 | .00 | 10,032.75 | 10,032.75CR |
| 01-00-20505 | Tx Refunds Payable for 05 | 228,251.23CR | 146,348.67 | .00 | 81,902.56CR |
| 01-00-20506 | Tx Refunds Payable for 06 | .00 | .00 | 288,079.44 | 288,079.44CR |
| 01-00-20802 | Due To/From County Fund | 64,115.67CR | .00 | 60,802.01 | 124,917.68CR |
| 01-00-20803 | Due To/From School Fund | 362,050.67CR | .00 | 61,173.68 | 423,224.35CR |
| 01-00-20804 | Due To/From City Fund | 1,754,574.89CR | .00 | 1,064,473.93 | 2,819,048.82CR |
| 01-00-20805 | Due for NonRes Collections | 4,084,411.01CR | .00 | .00 | 4,084,411.01CR |
| 01-00-20806 | Tax Office Operating Fund | 45,439.38CR | .00 | .00 | 45,439.38CR |
| 01-00-20807 | Overpaid Taxes-Dup Pymnts | 397,991.46CR | 4,837.50 | .00 | 393,153.96CR |
| 01-00-20808 | Capital Improvement Fund | 207,992.64CR | .00 | .00 | 207,992.64CR |
| 01-00-20809 | Unreconciled Differences | 569.90CR | .00 | .00 | 569.90CR |
| 01-00-23800 | EIT/OPT Suspense | 392,558.99CR | .00 | 27,594.78 | 420,153.77CR |
| 01-00-25800 | BP/Mer Suspense | 49,267.37CR | 42,807.32 | .00 | 6,460.05CR |
| 01-00-35300 | Fund Balance Unreserved | 276,467.28CR | 276,467.28 | .00 | .00 |
| Total Liabilities & Fund Equity | | 7,968,450.74CR | 470,460.77 | 1,515,021.72 | 9,013,011.69CR |
| Revenue | | | | | |
| 01-00-41000 | Operating Income | .00 | .00 | 300,000.00 | 300,000.00CR |
| 01-00-41010 | Misc fee Income | .00 | .00 | 17,218.18 | 17,218.18CR |
| 01-00-41020 | Interest Income | .00 | .00 | 779,731.26 | 779,731.26CR |
| Total Revenue | | .00 | .00 | 1,096,949.44 | 1,096,949.44CR |
| Expenditures | | | | | |
| 01-00-50080 | Telephone Expenses | .00 | 2,924.43 | .00 | 2,924.43 |
| 01-00-50100 | Postage Expense | .00 | 53,380.50 | .00 | 53,380.50 |
| 01-00-50300 | Printing Expense | .00 | 14,243.88 | .00 | 14,243.88 |
| 01-00-50400 | Supplies | .00 | 7,210.27 | .00 | 7,210.27 |
| 01-00-50500 | Equip Rent/Maint | .00 | 42,544.05 | .00 | 42,544.05 |
| 01-00-50600 | Data Processing | .00 | 134,272.53 | .00 | 134,272.53 |
| 01-00-50650 | Office Audit | .00 | 24,399.00 | .00 | 24,399.00 |

GF2105 4/24/08
14:49:03
Fund 01 Operating Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2006

PAGE: 3

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|------------------------------------|----------------------|------------------------------------|--------------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| 01-00-50720 Out-Source Services | .00 | 14,134.60 | .00 | 14,134.60 |
| 01-00-50800 Training & Education | .00 | 3,489.16 | .00 | 3,489.16 |
| 01-00-50900 Miscellaneous Expenses | .00 | 2,715.57 | .00 | 2,715.57 |
| Total Expenditures | .00 | 299,313.99 | .00 | 299,313.99 |
| Encumbrances | | | | |
| Total Fund 01 Operating Fund | .00 | 2,628,405.99 | 2,628,405.99 | .00 |
| Proof of Balance | .00 | 2,628,405.99 | 2,628,405.99 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--------------------------------------|----------------------------|------------------------------------|---------------|-------------------|------------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 02-00-11500 | Accounts Receivable 07 | 7,540.69CR | .00 | 3,294.70 | 10,835.39CR |
| Total Assets | | 7,540.69CR | .00 | 3,294.70 | 10,835.39CR |
| Liabilities & Fund Equity | | | | | |
| 02-00-20100 | Accounts Payable | .00 | .00 | 51,295.15 | 51,295.15CR |
| 02-00-20801 | Due To/From Operating Fund | 667,752.11CR | 60,802.02 | .00 | 606,950.09CR |
| 02-00-21005 | Real Estate OS Billed 07 | .00 | 27.08 | .00 | 27.08 |
| 02-00-21006 | Real Estate Taxes O/s 06 | .00 | 1,965.98 | .00 | 1,965.98 |
| 02-00-22200 | Real Estate Collections 07 | .00 | 300.94 | .00 | 300.94 |
| 02-00-22206 | Real Estate Collection 06 | .00 | .00 | 1,849.23 | 1,849.23CR |
| 02-00-22300 | R.E.Library Collections 07 | .00 | .00 | 35.36 | 35.36CR |
| 02-00-22306 | R.E.Library Collection 06 | .00 | .00 | 116.75 | 116.75CR |
| 02-00-29910 | R E Distributions | 51,009,366.38 | 48,961,776.06 | .00 | 99,971,142.44 |
| 02-00-29911 | R E Lib Distributions | 3,064,586.74 | 3,091,228.77 | .00 | 6,155,815.51 |
| 02-00-29912 | lcra tif | 116,114.42 | 199,935.98 | .00 | 316,050.40 |
| 02-00-29913 | R E County Prior yr | 658,112.94 | 21,643.14 | .00 | 679,756.08 |
| 02-00-29914 | R E Lib Prior Yr | 58,835.02 | 21.65 | .00 | 58,856.67 |
| 02-00-29915 | OS Billed-Prior Year | 6,706,363.32CR | .00 | 6,479,122.51 | 13,185,485.83CR |
| 02-00-29916 | R.E.Collection-Prior Year | 51,902,409.29CR | .00 | 49,884,412.36 | 101,786,821.65CR |
| 02-00-29917 | R E Lib Collected | 3,118,311.82CR | .00 | 3,149,479.16 | 6,267,790.98CR |
| 02-00-29918 | KOZ Credits Prior Year | 302,177.45 | 316,473.37 | .00 | 618,650.82 |
| 02-00-29919 | R E HM BLD Crd Prior Yr | 26,345.01 | 32,456.97 | .00 | 58,801.98 |
| 02-00-29920 | R E MISC Credits Prior Yr | 41,733.37 | 122,968.01 | .00 | 164,701.38 |
| 02-00-29921 | Penalties-Prior Yr | 336,964.25CR | .00 | 330,150.61 | 667,114.86CR |
| 02-00-29922 | R E Discounts-Prior Yr | 1,118,421.97 | 1,079,664.08 | .00 | 2,198,086.05 |
| 02-00-29923 | Accounts Rec | 6,343,648.18 | 6,010,491.78 | .00 | 12,354,139.96 |
| Total Liabilities & Fund Equity | | 7,540.69 | 59,899,755.83 | 59,896,461.13 | 10,835.39 |
| Total Fund 02 County Trust Fund | | .00 | 59,899,755.83 | 59,899,755.83 | .00 |
| Proof of Balance | | .00 | 59,899,755.83 | 59,899,755.83 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--------------------------------------|----------------------------|------------------------------------|--------------|-------------------|----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable 07 | 13,711.26CR | .00 | 7,396.35 | 21,107.61CR |
| Total Assets | | 13,711.26CR | .00 | 7,396.35 | 21,107.61CR |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | 2,284.36CR | .00 | 224,920.60 | 227,204.96CR |
| 03-00-20801 | Due To/From Operating Fund | 615,051.66CR | 61,173.68 | .00 | 553,877.98CR |
| 03-00-21006 | Real Estate Taxes O/s 06 | .00 | 3,616.90 | .00 | 3,616.90 |
| 03-00-22200 | Real Estate Collections 07 | .00 | 774.06 | .00 | 774.06 |
| 03-00-22206 | Real Estate Collection 06 | .00 | .00 | 3,616.90 | 3,616.90CR |
| 03-00-23200 | EIT Res.Collected-2000 | 1,492.47CR | 1,643.44 | .00 | 150.97 |
| 03-00-23201 | EIT Res.Collected-2001 | 5,116.40CR | 65,901.84 | .00 | 60,785.44 |
| 03-00-23202 | EIT Res.Collected-2002 | 46,505.43CR | 21,963.85 | .00 | 24,541.58CR |
| 03-00-23203 | EIT Res.Collected-2003 | 24,895.85CR | .00 | 2,835.42 | 27,731.27CR |
| 03-00-23204 | EIT Res.Collected-2004 | 2,883,279.90CR | .00 | 34,774.88 | 2,918,054.78CR |
| 03-00-23205 | EIT Res Collected-2005 | 4,211,409.53CR | .00 | 2,450,384.10 | 6,661,793.63CR |
| 03-00-23206 | EIT Res Collected 2006 | .00 | .00 | 5,755,230.78 | 5,755,230.78CR |
| 03-00-23296 | EIT Res.Coll B4 1997 | 795,741.81CR | 12,537.37 | .00 | 783,204.44CR |
| 03-00-23297 | EIT Res.Collected-1997 | 1,191.20CR | 4,490.18 | .00 | 3,298.98 |
| 03-00-23298 | EIT Res.Collected-1998 | 589.66CR | 2,139.30 | .00 | 1,549.64 |
| 03-00-23299 | EIT Res.Collected-1999 | 1,055.42CR | 1,306.15 | .00 | 250.73 |
| 03-00-23700 | EIT Penalty | 1,596.38CR | .00 | 396.97 | 1,993.35CR |
| 03-00-23900 | EIT Distributions | 7,916,256.74 | 8,142,964.49 | .00 | 16,059,221.23 |
| 03-00-24200 | OPT Res Collected-2000 | 21.80CR | .00 | .00 | 21.80CR |
| 03-00-24201 | OPT Res Collected-2001 | 25.33CR | .00 | 5.00 | 30.33CR |
| 03-00-24202 | OPT Res Collected-2002 | 66.40CR | .00 | 197.70 | 264.10CR |
| 03-00-24203 | OPT Res Collected-2003 | 189.63CR | 614.20 | .00 | 424.57 |
| 03-00-24204 | OPT Res Collected-2004 | 27,302.95CR | 167.37 | .00 | 27,135.58CR |
| 03-00-24205 | OPT Res Collected-2005 | 94,886.23CR | .00 | 9,242.15 | 104,128.38CR |
| 03-00-24206 | EMS Collected 2006 | .00 | .00 | 201,530.33 | 201,530.33CR |
| 03-00-24300 | OPT NonRes Collected-2000 | 25.36CR | .00 | .00 | 25.36CR |
| 03-00-24301 | OPT NonRes Collected-2001 | 43.15CR | .00 | .00 | 43.15CR |
| 03-00-24302 | OPT NonRes Collected-2002 | 62.10CR | 30.68 | .00 | 31.42CR |
| 03-00-24303 | OPT NonRes Collected-2003 | 102.15CR | .00 | 5.00 | 107.15CR |
| 03-00-24304 | OPT NonRes Collected-2004 | 15,221.40CR | 5.10 | .00 | 15,216.30CR |
| 03-00-24305 | OPT NonRes Collected-2005 | 126,236.03CR | .00 | 11,337.94 | 137,573.97CR |
| 03-00-24700 | OPT Penalty | 72.35CR | .00 | 40.34 | 112.69CR |
| 03-00-24900 | OPT Distributions | 261,173.51 | 20,396.27 | .00 | 281,569.78 |
| 03-00-24901 | EMS Distributions | .00 | 200,090.68 | .00 | 200,090.68 |
| 03-00-25200 | BP/Mer Col.Retail for 00 | 337.77CR | .00 | 162.00 | 499.77CR |
| 03-00-25201 | BP/Mer Col.Retail for 01 | 650.21CR | .00 | 54.29 | 704.50CR |
| 03-00-25202 | BP/Mer Col.Retail for 02 | 870.43CR | .00 | 43.35 | 913.78CR |
| 03-00-25203 | BP/Mer Col.Retail for 03 | 2,358.91CR | .00 | 715.87 | 3,074.78CR |
| 03-00-25204 | BP/Mer Col.Retail for 04 | 12,533.39CR | .00 | 2,921.31 | 15,454.70CR |
| 03-00-25205 | BP/Mer Col.Retail for 05 | 514,823.01CR | .00 | 30,732.65 | 545,555.66CR |
| 03-00-25206 | BP/Mer col Retail for 06 | .00 | .00 | 560,010.92 | 560,010.92CR |
| 03-00-25297 | BP/Mer Col.Retail for 97 | 49.25CR | .00 | .00 | 49.25CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|---------------------------------|---------------------------|-------------------------|-------------------|-------------------|
| | | DEBIT | Jan-Dec CREDIT | |
| 03-00-25298 | BP/Mer Col.Retail for 98 | 55.47CR | .00 | 55.47CR |
| 03-00-25299 | BP/Mer Col.Retail for 99 | 215.33CR | .00 | 215.33CR |
| 03-00-25300 | BP/Mer Col.Whsl. for 00 | 716.38CR | .00 | 722.38CR |
| 03-00-25301 | BP/Mer Col.Whsl. for 01 | 536.00CR | .00 | 536.00CR |
| 03-00-25302 | BP/Mer Col.Whsl. for 02 | 956.62CR | .00 | 956.62CR |
| 03-00-25303 | BP/Mer Col.Whsl. for 03 | 2,979.74CR | .00 | 2,979.74CR |
| 03-00-25304 | BP/Mer Col.Whsl. for 04 | 2,714.56CR | .00 | 3,198.02CR |
| 03-00-25305 | BP/Mer Col.Whsl. for 05 | 124,618.09CR | .00 | 129,065.14CR |
| 03-00-25306 | BP/Mer col whsl for 06 | .00 | .00 | 132,069.78CR |
| 03-00-25396 | BP/Mer Col.Whsl. B4 97 | 64.18CR | .00 | 64.18CR |
| 03-00-25399 | BP/Mer Col.Whsl. for 99 | 338.64CR | .00 | 421.38CR |
| 03-00-25400 | BP/Mer Col.Srvcs. for 00 | 3,118.67CR | .00 | 4,166.28CR |
| 03-00-25401 | BP/Mer Col.Srvcs. for 01 | 7,511.88CR | .00 | 10,676.61CR |
| 03-00-25402 | BP/Mer Col.Srvcs. for 02 | 13,444.10CR | .00 | 14,006.44CR |
| 03-00-25403 | BP/Mer Col.Srvcs. for 03 | 28,905.14CR | .00 | 35,024.78CR |
| 03-00-25404 | BP/Mer Col.Srvcs. for 04 | 66,032.85CR | 31,154.77 | 34,878.08CR |
| 03-00-25405 | BP/Mer Col.Srvcs. for 05 | 2,905,405.08CR | .00 | 2,963,115.16CR |
| 03-00-25406 | BP/Mer col Srvcs for 06 | .00 | .00 | 2,982,946.98CR |
| 03-00-25496 | BP/Mer Col.Srvcs. B4 97 | 401.03CR | .00 | 401.03CR |
| 03-00-25497 | BP/Mer Col.Srvcs. for 97 | 444.72CR | .00 | 444.72CR |
| 03-00-25498 | BP/Mer Col.Srvcs. for 98 | 982.26CR | .00 | 1,299.17CR |
| 03-00-25499 | BP/Mer Col.Srvcs. for 99 | 809.85CR | .00 | 1,606.06CR |
| 03-00-25700 | BP/Mer Penalty | 15,728.10CR | .00 | 34,691.04CR |
| 03-00-25900 | BP/Mer Distributions | 3,761,772.01 | 3,767,402.74 | 7,529,174.75 |
| 03-00-29910 | R E Distributions | 29,045,064.83 | 30,278,172.68 | 59,323,237.51 |
| 03-00-29913 | R E School Prior Yr | 834,576.67 | 211,233.53 | 1,045,810.20 |
| 03-00-29915 | OS Billed-Prior Year | 4,594,334.28CR | .00 | 9,656,796.45CR |
| 03-00-29916 | R.E.Collection-Prior Year | 29,592,521.93CR | .00 | 60,310,091.97CR |
| 03-00-29918 | KOZ Credits Prior Year | 586,123.09 | 581,478.74 | 1,167,601.83 |
| 03-00-29919 | R E HM BLD Crd Prior Yr | 53,169.22 | 71,046.29 | 124,215.51 |
| 03-00-29920 | R E MISC Credits Prior Yr | 59,627.89 | 16,366.13 | 75,994.02 |
| 03-00-29921 | Penalties-Prior Yr | 195,411.30CR | .00 | 365,777.96CR |
| 03-00-29922 | R E Discounts-Prior Yr | 531,156.08 | 558,032.39 | 1,089,188.47 |
| 03-00-29923 | Accounts Rec | 3,909,125.34 | 4,400,967.36 | 3,310,092.70 |
| Total Liabilities & Fund Equity | | 13,711.26 | 48,455,670.19 | 21,107.61 |
| Total Fund 03 School Trust Fund | | .00 | 48,455,670.19 | .00 |
| Proof of Balance | | .00 | 48,455,670.19 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--------------------------------------|----------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 04-00-11500 | Accounts Receivable 07 | 9,351.83CR | .00 | 3,077.96 | 12,429.79CR |
| Total Assets | | 9,351.83CR | .00 | 3,077.96 | 12,429.79CR |
| Liabilities & Fund Equity | | | | | |
| 04-00-20100 | Accounts Payable | 11,520.08 | .00 | 131,168.73 | 119,648.65CR |
| 04-00-20801 | Due To/From Operating Fund | 1,266,092.05 | 1,064,473.93 | .00 | 2,330,565.98 |
| 04-00-21006 | Real Estate Taxes O/s 06 | .00 | 1,175.13 | .00 | 1,175.13 |
| 04-00-22200 | Real Estate Collections 07 | .00 | 61.66 | .00 | 61.66 |
| 04-00-22206 | Real Estate Collection 06 | .00 | .00 | 1,175.13 | 1,175.13CR |
| 04-00-23200 | EIT Res.Collecte | 3,582.08CR | 3,944.18 | .00 | 362.10 |
| 04-00-23201 | EIT Res.Collecte | 12,279.29CR | 158,164.33 | .00 | 145,885.04 |
| 04-00-23202 | EIT Res.Collecte | 111,612.99CR | 52,713.08 | .00 | 58,899.91CR |
| 04-00-23203 | EIT Res.Collecte | 59,749.71CR | .00 | 6,804.99 | 66,554.70CR |
| 04-00-23204 | EIT Res.Collecte | 6,919,852.84CR | .00 | 83,459.82 | 7,003,312.66CR |
| 04-00-23205 | EIT Res Collecte | 10,247,366.07CR | .00 | 5,880,915.29 | 16,128,281.36CR |
| 04-00-23206 | EIT Res Collecte | .00 | .00 | 13,952,532.49 | 13,952,532.49CR |
| 04-00-23296 | EIT Res.Coll B4 1997 | 1,909,776.88CR | 30,089.59 | .00 | 1,879,687.29CR |
| 04-00-23297 | EIT Res.Collecte | 2,858.80CR | 10,776.39 | .00 | 7,917.59 |
| 04-00-23298 | EIT Res.Collecte | 1,323.72CR | 5,134.24 | .00 | 3,810.52 |
| 04-00-23299 | EIT Res.Collecte | 2,323.27CR | 3,134.76 | .00 | 811.49 |
| 04-00-23300 | EIT NonRes Collecte | .00 | .00 | 6,315.93 | 6,315.93CR |
| 04-00-23301 | EIT NonRes Collecte | 498.16 | .00 | 226,690.81 | 226,192.65CR |
| 04-00-23302 | EIT NonRes Collecte | 106,909.15 | .00 | 84,572.27 | 22,336.88 |
| 04-00-23303 | EIT NonRes Collecte | 5,653.18CR | .00 | 13,155.53 | 18,808.71CR |
| 04-00-23304 | EIT NonRes Collecte | 2,065,114.21CR | .00 | 44,690.77 | 2,109,804.98CR |
| 04-00-23305 | EIT NonRes Collecte | 7,044,109.61CR | .00 | 2,148,760.22 | 9,192,869.83CR |
| 04-00-23306 | EIT NonRes collecte | .00 | .00 | 8,069,754.91 | 8,069,754.91CR |
| 04-00-23396 | EIT NonRes Col-B4 1997 | 4,103.64CR | .00 | 44,370.56 | 48,474.20CR |
| 04-00-23397 | EIT NonRes Collecte | 1,997.07 | 3,032.90 | .00 | 5,029.97 |
| 04-00-23398 | EIT NonRes Collecte | .00 | .00 | 4,805.85 | 4,805.85CR |
| 04-00-23399 | EIT NonRes Collecte | .00 | .00 | 5,560.87 | 5,560.87CR |
| 04-00-23700 | EIT Penalty | 55,082.80CR | .00 | 1,455.42 | 56,538.22CR |
| 04-00-23900 | EIT Distributions | 19,189,927.35 | 19,688,008.13 | .00 | 38,877,935.48 |
| 04-00-23901 | Non Res EIT Distribution | 7,527,026.07 | 9,639,849.00 | .00 | 17,166,875.07 |
| 04-00-24200 | OPT Res Collecte | 43.61CR | .00 | .00 | 43.61CR |
| 04-00-24201 | OPT Res Collecte | 50.67CR | .00 | 10.00 | 60.67CR |
| 04-00-24202 | OPT Res Collecte | 132.80CR | .00 | 395.37 | 528.17CR |
| 04-00-24203 | OPT Res Collecte | 379.28CR | 1,228.40 | .00 | 849.12 |
| 04-00-24204 | OPT Res Collecte | 46,239.20CR | 334.72 | .00 | 45,904.48CR |
| 04-00-24205 | OPT Res Collecte | 189,772.59CR | .00 | 18,621.77 | 208,394.36CR |
| 04-00-24206 | EMS Collecte | .00 | .00 | 1,894,375.33 | 1,894,375.33CR |
| 04-00-24300 | OPT NonRes Collecte | 25.36CR | .00 | .00 | 25.36CR |
| 04-00-24301 | OPT NonRes Collecte | 43.16CR | .00 | .00 | 43.16CR |
| 04-00-24302 | OPT NonRes Collecte | 62.10CR | 30.68 | .00 | 31.42CR |
| 04-00-24303 | OPT NonRes Collecte | 102.17CR | .00 | 5.00 | 107.17CR |
| 04-00-24304 | OPT NonRes Collecte | 15,221.40CR | 5.10 | .00 | 15,216.30CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|---------------------------------|---------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| 04-00-24305 | OPT NonRes Collected-2005 | 126,236.00CR | .00 | 11,337.92 | 137,573.92CR |
| 04-00-24700 | OPT Penalty | 120.13CR | .00 | 52.50 | 172.63CR |
| 04-00-24900 | OPT Distributions | 373,504.40 | 29,485.33 | .00 | 402,989.73 |
| 04-00-24901 | EMS Distributions | .00 | 1,880,516.34 | .00 | 1,880,516.34 |
| 04-00-25200 | BP/Mer Col.Retail for 00 | 617.17CR | .00 | 218.00 | 835.17CR |
| 04-00-25201 | BP/Mer Col.Retail for 01 | 2,201.49CR | .00 | 137.26 | 2,338.75CR |
| 04-00-25202 | BP/Mer Col.Retail for 02 | 1,204.42CR | .00 | 63.85 | 1,268.27CR |
| 04-00-25203 | BP/Mer Col.Retail for 03 | 3,471.51CR | .00 | 1,053.43 | 4,524.94CR |
| 04-00-25204 | BP/Mer Col.Retail for 04 | 19,379.01CR | .00 | 4,409.42 | 23,788.43CR |
| 04-00-25205 | BP/Mer Col.Retail for 05 | 755,861.78CR | .00 | 45,682.46 | 801,544.24CR |
| 04-00-25206 | BP/Mer col Retail for 06 | .00 | .00 | 823,216.72 | 823,216.72CR |
| 04-00-25297 | BP/Mer Col.Retail for 97 | 116.99CR | .00 | .00 | 116.99CR |
| 04-00-25298 | BP/Mer Col.Retail for 98 | 82.24CR | .00 | .00 | 82.24CR |
| 04-00-25299 | BP/Mer Col.Retail for 99 | 316.36CR | .00 | .00 | 316.36CR |
| 04-00-25300 | BP/Mer Col.Whysl. for 00 | 1,585.41CR | .00 | .00 | 1,585.41CR |
| 04-00-25301 | BP/Mer Col.Whysl. for 01 | .00 | .00 | 1,185.00 | 1,185.00CR |
| 04-00-25302 | BP/Mer Col.Whysl. for 02 | 2,115.97CR | .00 | .00 | 2,115.97CR |
| 04-00-25303 | BP/Mer Col.Whysl. for 03 | 6,587.97CR | .00 | .00 | 6,587.97CR |
| 04-00-25304 | BP/Mer Col.Whysl. for 04 | 5,938.71CR | .00 | 1,069.60 | 7,008.31CR |
| 04-00-25305 | BP/Mer Col.Whysl. for 05 | 276,841.68CR | .00 | 9,779.94 | 286,621.62CR |
| 04-00-25306 | BP/Mer col whysl for 06 | .00 | .00 | 291,819.95 | 291,819.95CR |
| 04-00-25396 | BP/Mer Col.Whysl. B4 97 | 14.58CR | .00 | .00 | 14.58CR |
| 04-00-25399 | BP/Mer Col.Whysl. for 99 | 749.21CR | .00 | 183.06 | 932.27CR |
| 04-00-25400 | BP/Mer Col.Srvcs. for 00 | 584.99CR | .00 | 175.00 | 759.99CR |
| 04-00-25401 | BP/Mer Col.Srvcs. for 01 | 1,071.39CR | .00 | 677.44 | 1,748.83CR |
| 04-00-25402 | BP/Mer Col.Srvcs. for 02 | 2,637.12CR | .00 | 96.26 | 2,733.38CR |
| 04-00-25403 | BP/Mer Col.Srvcs. for 03 | 5,891.37CR | .00 | 796.86 | 6,688.23CR |
| 04-00-25404 | BP/Mer Col.Srvcs. for 04 | 12,777.31CR | 6,071.34 | .00 | 6,705.97CR |
| 04-00-25405 | BP/Mer Col.Srvcs. for 05 | 573,452.35CR | .00 | 11,151.20 | 584,603.55CR |
| 04-00-25406 | Bp/Mer col Srvcs for 06 | .00 | .00 | 582,926.60 | 582,926.60CR |
| 04-00-25496 | BP/Mer Col.Srvcs. B4 97 | 93.39CR | .00 | .00 | 93.39CR |
| 04-00-25497 | BP/Mer Col.Srvcs. for 97 | 140.72CR | .00 | .00 | 140.72CR |
| 04-00-25498 | BP/Mer Col.Srvcs. for 98 | 207.02CR | .00 | 98.84 | 305.86CR |
| 04-00-25499 | BP/Mer Col.Srvcs. for 99 | 221.52CR | .00 | 87.06 | 308.58CR |
| 04-00-25700 | BP/Mer Penalty | 4,541.92CR | .00 | 7,816.80 | 12,358.72CR |
| 04-00-25900 | BP/Mer Distributions | 1,728,032.25 | 1,773,907.92 | .00 | 3,501,940.17 |
| 04-00-29910 | R E Distributions | 10,807,648.10 | 10,851,115.40 | .00 | 21,658,763.50 |
| 04-00-29913 | R E Distribution Prior Yr | 367,455.99 | 82,268.50 | .00 | 449,724.49 |
| 04-00-29915 | OS Billed-Prior Year | 1,875,752.09CR | .00 | 1,954,281.46 | 3,830,033.55CR |
| 04-00-29916 | R.E.Collection Prior Yr | 11,001,374.68CR | .00 | 11,005,126.95 | 22,006,501.63CR |
| 04-00-29918 | KOZ Credits Prior Yr | 249,609.11 | 248,062.49 | .00 | 497,671.60 |
| 04-00-29919 | R E HM BLD Crd Prior Yr | 10,729.42 | 13,769.80 | .00 | 24,499.22 |
| 04-00-29920 | R E MISC Credits Prior Yr | 23,352.65 | 263.94 | .00 | 23,616.59 |
| 04-00-29921 | Penalties-Prior Yr | 72,478.02CR | .00 | 63,147.88 | 135,625.90CR |
| 04-00-29922 | R E Discounts-Prior Yr | 195,163.19 | 196,386.01 | .00 | 391,549.20 |
| 04-00-29923 | Accounts Rec | 1,601,412.74 | 1,695,263.19 | .00 | 3,296,675.93 |
| Total Liabilities & Fund Equity | | 9,351.83 | 47,439,266.48 | 47,436,188.52 | 12,429.79 |

GF2105 4/24/08
14:49:03
Fund 99 Dummy for Split

Scranton Single Tax Office
Trial Balance
As Of December 31, 2006

PAGE: 10

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|-------------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Expenditures | | | | |
| Encumbrances | | | | |
| Total Fund 99 Dummy for Split | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

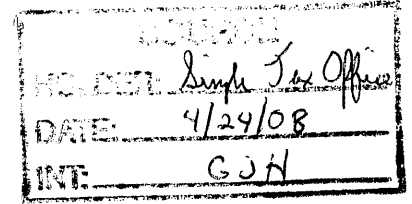
All Funds are in Balance

Report title.....: B. Trial Balance (Cur Year)
Year.....: 06 (*CURRENT, *LASTYR, YY, =List)
As Of Date.....: *FISCAL (MM-MM, *CURRENT, *FISCAL, *ADJ,
*BASIS1 ACCRUAL-CASH AJ
*BASIS2 STATEMENT 34 AJ)
"Working" Trial Balance.....: N (Y=Yes, N=No)
Print Zero Beg/End Bal Acct...: N (Y=Yes, N=No)
Summary report (no detail)....: N (Y=Yes, N=No)
From Fund.....:
To Fund.....: 9999999999
Report printer.....: *JOB (name, *JOB)
Number of copies.....: 01 (01-99)
Output type.....: 1 (1=Printer, 2=Display)
Run report.....: 2 (1=Interactive, 2=Batch)
Hold print file.....: Y (Y=Yes, N=No)
Compressed output.....: N (Y=Yes, N=No)
Segment/Type Sort Level Total (Y/N/P)
Fund 1 P
Department 2
Account 3
Acct Type 4
2 Y

GF2105 4/24/08
14:49:03
Fund Unknown

Scranton Single Tax Office
Trial Balance
As Of December 31, 2006

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|---------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| Liabilities & Fund Equity | | | | |
| Proof of Balance | .00 | .00 | .00 | .00 |



| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE | |
|--|----------------------------|-------------------------|---------------------|---------------------|----------------------|
| | | DEBIT | Jan-Dec CREDIT | | |
| Assets | | | | | |
| 01-00-10100 | Master Bank Account | 9,198,215.25 | 3,370,518.19 | .00 | 12,568,733.44 |
| 01-00-10101 | STO Operating Account | 157,080.74 | 24,605.85 | .00 | 181,686.59 |
| 01-00-10102 | STO Capital Exp Acct | 129,491.00 | .00 | .00 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | 16,434.83 | 8,490.13 | .00 | 7,944.70 |
| 01-00-10160 | Counter - Fidelity | 10.00 | 2,149.81 | .00 | 2,159.81 |
| 01-00-10161 | Counter - Penn Security | 20.00 | .00 | .00 | 20.00 |
| 01-00-10162 | Counter - 1st National | 1,346.16 | .00 | 1,372.43 | 26.27 |
| 01-00-10163 | Counter - Old Forge | 20.00 | .00 | .00 | 20.00 |
| 01-00-10164 | Counter - Pennstar | 359.81 | .00 | .00 | 359.81 |
| 01-00-10185 | * Over/Short | 1,878.91 | 304.56 | .00 | 2,183.47 |
| Total Assets | | 9,471,987.04 | 3,406,068.54 | 1,372.43 | 12,876,683.15 |
| Liabilities & Fund Equity | | | | | |
| 01-00-20100 | Accounts Payable | 2,904.73 | 3,360.84 | .00 | 456.11 |
| 01-00-20400 | Disbursement Acct | 104,720.75 | .00 | .00 | 104,720.75 |
| 01-00-20503 | Tx Refunds Payable for 03 | .10 | .00 | .00 | .10 |
| 01-00-20504 | Tx Refunds Payable for 04 | 10,032.75 | 3,210.04 | .00 | 6,822.71 |
| 01-00-20505 | Tx Refunds Payable for 05 | 81,902.56 | 103,136.98 | .00 | 21,234.42 |
| 01-00-20506 | Tx Refunds Payable for 06 | 288,079.44 | 261,227.98 | .00 | 26,851.46 |
| 01-00-20507 | Tx Refunds Payable for 07 | .00 | .00 | 275,039.56 | 275,039.56 |
| 01-00-20802 | Due To/From County Fund | 124,917.68 | .00 | 696,401.54 | 821,319.22 |
| 01-00-20803 | Due To/From School Fund | 201,050.22 | .00 | 19,518.40 | 220,568.62 |
| 01-00-20804 | Due To/From City Fund | 2,702,562.85 | .00 | 2,242,201.64 | 4,944,764.49 |
| 01-00-20805 | Due for NonRes Collections | 4,084,411.01 | .00 | .00 | 4,084,411.01 |
| 01-00-20806 | Tax Office Operating Fund | 45,439.38 | .00 | .00 | 45,439.38 |
| 01-00-20807 | Overpaid Taxes-Dup Pymnts | 393,153.96 | 251,123.60 | .00 | 142,030.36 |
| 01-00-20808 | Capital Improvement Fund | 207,992.64 | .00 | .00 | 207,992.64 |
| 01-00-20809 | Unreconciled Differences | 569.90 | .00 | .00 | 569.90 |
| 01-00-23800 | EIT/OPT Suspense | 420,153.77 | .00 | 885,195.02 | 1,305,348.79 |
| 01-00-25800 | BP/Mer Suspense | 6,460.05 | .00 | 73,962.65 | 80,422.70 |
| 01-00-35300 | Fund Balance Unreserved | 797,635.45 | 779,731.26 | .00 | 17,904.19 |
| Total Liabilities & Fund Equity | | 9,471,987.04 | 1,401,790.70 | 4,192,318.81 | 12,262,515.15 |
| Revenue | | | | | |
| 01-00-41000 | Operating Income | .00 | .00 | 280,000.00 | 280,000.00 |
| 01-00-41010 | Misc fee Income | .00 | .00 | 18,545.00 | 18,545.00 |
| 01-00-41020 | Interest Income | .00 | .00 | 613,824.15 | 613,824.15 |
| Total Revenue | | .00 | .00 | 912,369.15 | 912,369.15 |
| Expenditures | | | | | |
| 01-00-50080 | Telephone Expenses | .00 | 3,463.65 | .00 | 3,463.65 |
| 01-00-50100 | Postage Expense | .00 | 1,903.15 | .00 | 1,903.15 |
| 01-00-50300 | Printing Expense | .00 | 26,816.61 | .00 | 26,816.61 |
| 01-00-50400 | Supplies | .00 | 6,216.98 | .00 | 6,216.98 |
| 01-00-50500 | Equip Rent/Maint | .00 | 16,175.57 | .00 | 16,175.57 |
| 01-00-50600 | Data Processing | .00 | 119,834.65 | .00 | 119,834.65 |

not bank funds

80,000 County
100,000 City

885,195.02

80,000 County
100,000 City
15 days operating
to -
95,000 Bill without

GF2105 4/24/08
14:54:14
Fund 01 Operating Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2007

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|------------------------------------|----------------------|------------------------------------|--------------|-------------------|
| | | DEBIT | CREDIT | |
| 01-00-50700 Court Cost | .00 | 3,059.90 | .00 | 3,059.90 |
| 01-00-50720 Out-Source Services | .00 | 68,252.70 | .00 | 68,252.70 |
| 01-00-50730 Temp Employees- | .00 | 11,111.63 | .00 | 11,111.63 |
| 01-00-50800 Training & Education | .00 | 5,122.38 | .00 | 5,122.38 |
| 01-00-50900 Miscellaneous Expenses | .00 | 36,243.93 | .00 | 36,243.93 |
| Total Expenditures | .00 | 298,201.15 | .00 | 298,201.15 |
| Encumbrances | | | | |
| Total Fund 01 Operating Fund | .00 | 5,106,060.39 | 5,106,060.39 | .00 |
| Proof of Balance | .00 | 5,106,060.39 | 5,106,060.39 | .00 |

Bill Smith - PARAGON CONTACT

GF2105 4/24/08
 14:54:14
 Fund 02 County Trust Fund

Scranton Single Tax Office
 Trial Balance
 As Of December 31, 2007

PAGE: 4

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS | | ENDING BALANCE | |
|--------------------------------------|-------------------------------|-------------------------|-------------------|-------------------|------------------|
| | | DEBIT | Jan-Dec CREDIT | | |
| Assets | | | | | |
| 02-00-11500 | Accounts Receivable 07 | 10,835.39CR | 10,835.39 | .00 | .00 |
| Total Assets | | 10,835.39CR | 10,835.39 | .00 | .00 |
| Liabilities & Fund Equity | | | | | |
| 02-00-20100 | Accounts Payable | 51,295.15CR | 51,295.15 | .00 | .00 |
| 02-00-20801 | Due To/From Operating Fund | 606,950.09CR | 697,198.80 | .00 | 90,248.71 |
| 02-00-21005 | Real Estate OS Billed 07 | 27.08 | .00 | 27.08 | .00 |
| 02-00-21006 | Real Estate Taxes O/s 06 | 1,965.98 | .00 | 1,965.98 | .00 |
| 02-00-22200 | Real Estate Collections 07 | 300.94 | .00 | 300.94 | .00 |
| 02-00-22206 | Real Estate Collection 06 | 1,849.23CR | 1,849.23 | .00 | .00 |
| 02-00-22300 | R.E. Library Collections 07 | 35.36CR | 35.36 | .00 | .00 |
| 02-00-22306 | R.E. Library Collection 06 | 116.75CR | 116.75 | .00 | .00 |
| 02-00-29910 | R.E. Distributions Pr Yrs | 99,971,142.44 | 46,121,123.07 | .00 | 146,092,265.51 |
| 02-00-29911 | R.E. Lib Distributions Pr Yrs | 6,155,815.51 | 3,075,022.55 | .00 | 9,230,838.06 |
| 02-00-29912 ✓ | LCRA TIP Pr Years | 316,050.40 | 143,072.53 | .00 | 459,122.93 |
| 02-00-29913 | R.E. County Prior yrs | 679,756.08 | .00 | .00 | 679,756.08 |
| 02-00-29914 | R E Lib Prior Yr | 58,856.67 | .00 | .00 | 58,856.67 |
| 02-00-29915 ✓ | R.E. OS Billed - Pr Yr | 13,185,485.83CR | .00 | 6,481,831.91 | 19,667,317.74CR |
| 02-00-29916 ✓ | R.E. Collection - Pr Yr | 101,786,821.65CR | .00 | 47,630,311.44 | 149,417,133.09CR |
| 02-00-29917 | R.E. Lib Collection - Pr Yr | 6,267,790.98CR | .00 | 3,175,694.59 | 9,443,485.57CR |
| 02-00-29918 | R.E. KOZ Credits - Pr Yr | 618,650.82 | 729,328.65 | .00 | 1,347,979.47 |
| 02-00-29919 | R.E. HM BLD Crd - Pr Yr | 58,801.98 | 99,596.25 | .00 | 158,398.23 |
| 02-00-29920 | R E MISC Credits Prior Yr | 164,701.38 | .00 | .00 | 164,701.38 |
| 02-00-29921 | R.E. Penalties - Pr Yr | 667,114.86CR | .00 | 307,175.14 | 974,290.00CR |
| 02-00-29922 | R.E. Discounts - Pr Yr | 2,198,086.05 | 1,025,734.65 | .00 | 3,223,820.70 |
| 02-00-29923 ✓ | Accounts Rec Pr Yrs | 12,354,139.96 | 5,642,098.70 | .00 | 17,996,238.66 |
| Total Liabilities & Fund Equity | | 10,835.39 | 57,586,471.69 | 57,597,307.08 | .00 |
| Total Fund 02 County Trust Fund | | .00 | 57,597,307.08 | 57,597,307.08 | .00 |
| Proof of Balance | | .00 | 57,597,307.08 | 57,597,307.08 | .00 |

LCRA TIP Pr Years
County Prior yrs
→ Veterans

| | DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|---------------------------|----------------------------|----------------------|------------------------------------|--------------|-------------------|
| | | | DEBIT | CREDIT | |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable 07 | 21,107.61CR | 21,107.61 | .00 | .00 |
| Total Assets | | 21,107.61CR | 21,107.61 | .00 | .00 |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | 5,030.83CR | 221,288.26 | .00 | 216,257.43 |
| 03-00-20801 | Due To/From Operating Fund | 776,052.11CR | 89,229.46 | .00 | 686,822.65CR |
| 03-00-21006 | Real Estate Taxes O/s 06 | 3,616.90 | .00 | 3,616.90 | .00 |
| 03-00-22200 | Real Estate Collections 07 | 774.06 | .00 | 774.06 | .00 |
| 03-00-22206 | Real Estate Collection 06 | 3,616.90CR | 3,616.90 | .00 | .00 |
| 03-00-23200 | EIT Res. Collected-2000 | 150.97 | 83.76 | .00 | 234.73 |
| 03-00-23201 | EIT Res. Collected-2001 | 60,785.44 | .00 | 812.88 | 59,972.56 |
| 03-00-23202 | EIT Res. Collected-2002 | 24,541.58CR | .00 | 169.56 | 24,711.14CR |
| 03-00-23203 | EIT Res. Collected-2003 | 27,731.27CR | 7,158.17 | .00 | 20,573.10CR |
| 03-00-23204 | EIT Res. Collected-2004 | 2,918,054.78CR | 12,349.51 | .00 | 2,905,705.27CR |
| 03-00-23205 | EIT Res. Collected-2005 | 6,661,793.63CR | 1,993.56 | .00 | 6,659,800.07CR |
| 03-00-23206 | EIT Res. Collected 2006 | 5,755,230.78CR | .00 | 7,949,028.33 | 13,704,259.11CR |
| 03-00-23207 | EIT Res. Collected 2007 | .00 | 2,042.96 | .00 | 2,042.96 |
| 03-00-23296 | EIT Res. Coll B4 1997 | 783,204.44CR | .00 | 36.13 | 783,240.57CR |
| 03-00-23297 | EIT Res. Collected-1997 | 3,298.98 | .00 | .00 | 3,298.98 |
| 03-00-23298 | EIT Res. Collected-1998 | 1,549.64 | .00 | .00 | 1,549.64 |
| 03-00-23299 | EIT Res. Collected-1999 | 250.73 | .00 | 185.16 | 64.57 |
| 03-00-23700 | EIT Penalty | 1,993.35CR | .00 | 197.61 | 2,190.96CR |
| 03-00-23900 | EIT Distributions | 16,059,221.23 | 7,914,951.26 | .00 | 23,974,172.49 |
| 03-00-24200 | OPT Res Collected-2000 | 21.80CR | .00 | .00 | 21.80CR |
| 03-00-24201 | OPT Res Collected-2001 | 30.33CR | .00 | .00 | 30.33CR |
| 03-00-24202 | OPT Res Collected-2002 | 264.10CR | .00 | .00 | 264.10CR |
| 03-00-24203 | OPT Res Collected-2003 | 424.57 | .00 | .00 | 424.57 |
| 03-00-24204 | OPT Res Collected-2004 | 27,135.58CR | .00 | 871.14 | 28,006.72CR |
| 03-00-24205 | OPT Res Collected-2005 | 104,128.38CR | .00 | 968.76 | 105,097.14CR |
| 03-00-24206 | EMS Collected 2006 | 201,530.33CR | .00 | 228,848.76 | 430,379.09CR |
| 03-00-24207 | EMS Collected 2007 | .00 | 125.00 | .00 | 125.00 |
| 03-00-24300 | OPT NonRes Collected-2000 | 25.36CR | .00 | .00 | 25.36CR |
| 03-00-24301 | OPT NonRes Collected-2001 | 43.15CR | .00 | .00 | 43.15CR |
| 03-00-24302 | OPT NonRes Collected-2002 | 31.42CR | .00 | .00 | 31.42CR |
| 03-00-24303 | OPT NonRes Collected-2003 | 107.15CR | .00 | .00 | 107.15CR |
| 03-00-24304 | OPT NonRes Collected-2004 | 15,216.30CR | .00 | 730.00 | 15,946.30CR |
| 03-00-24305 | OPT NonRes Collected-2005 | 137,573.97CR | .00 | 415.00 | 137,988.97CR |
| 03-00-24700 | OPT Penalty | 112.69CR | .00 | 852.20 | 964.89CR |
| 03-00-24900 | EMS Distributions | 281,569.78 | .00 | .00 | 281,569.78 |
| 03-00-24901 | EMS Distributions | 200,090.68 | 227,922.34 | .00 | 428,013.02 |
| 03-00-25200 | BP/Mer Col. Retail for 00 | 499.77CR | .00 | .00 | 499.77CR |
| 03-00-25201 | BP/Mer Col. Retail for 01 | 704.50CR | .00 | .00 | 704.50CR |
| 03-00-25202 | BP/Mer Col. Retail for 02 | 913.78CR | .00 | .00 | 913.78CR |
| 03-00-25203 | BP/Mer Col. Retail for 03 | 3,074.78CR | .00 | 95.46 | 3,170.24CR |
| 03-00-25204 | BP/Mer Col. Retail for 04 | 15,454.70CR | .00 | 351.42 | 15,806.12CR |
| 03-00-25205 | BP/Mer Col. Retail for 05 | 545,555.66CR | .00 | 6,448.94 | 552,004.60CR |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|---------------------------------|---------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| 03-00-25206 | BP/Mer col Retail for 06 | 560,010.92CR | .00 | 10,538.53 | 570,549.45CR |
| 03-00-25207 | BP/Mer Col Retail for 07 | .00 | .00 | 538,351.85 | 538,351.85CR |
| 03-00-25297 | BP/Mer Col.Retail for 97 | 49.25CR | .00 | .00 | 49.25CR |
| 03-00-25298 | BP/Mer Col.Retail for 98 | 55.47CR | .00 | .00 | 55.47CR |
| 03-00-25299 | BP/Mer Col.Retail for 99 | 215.33CR | .00 | .00 | 215.33CR |
| 03-00-25300 | BP/Mer Col.Whysl. for 00 | 722.38CR | .00 | .00 | 722.38CR |
| 03-00-25301 | BP/Mer Col.Whysl. for 01 | 536.00CR | .00 | .00 | 536.00CR |
| 03-00-25302 | BP/Mer Col.Whysl. for 02 | 956.62CR | .00 | .00 | 956.62CR |
| 03-00-25303 | BP/Mer Col.Whysl. for 03 | 2,979.74CR | .00 | 89.00 | 3,068.74CR |
| 03-00-25304 | BP/Mer Col.Whysl. for 04 | 3,198.02CR | .00 | 69.00 | 3,267.02CR |
| 03-00-25305 | BP/Mer Col.Whysl. for 05 | 129,065.14CR | .00 | 104.10 | 129,169.24CR |
| 03-00-25306 | BP/Mer col whysl for 06 | 132,069.78CR | .00 | 6,319.62 | 138,389.40CR |
| 03-00-25307 | BP/Mer Col Whysl for 07 | .00 | .00 | 139,449.66 | 139,449.66CR |
| 03-00-25396 | BP/Mer Col.Whysl. B4 97 | 64.18CR | .00 | .00 | 64.18CR |
| 03-00-25399 | BP/Mer Col.Whysl. for 99 | 421.38CR | .00 | .00 | 421.38CR |
| 03-00-25400 | BP/Mer Col.Srvcs. for 00 | 4,166.28CR | .00 | 1,185.29 | 5,351.57CR |
| 03-00-25401 | BP/Mer Col.Srvcs. for 01 | 10,676.61CR | .00 | 820.55 | 11,497.16CR |
| 03-00-25402 | BP/Mer Col.Srvcs. for 02 | 14,006.44CR | .00 | 887.66 | 14,894.10CR |
| 03-00-25403 | BP/Mer Col.Srvcs. for 03 | 35,024.78CR | .00 | 910.23 | 35,935.01CR |
| 03-00-25404 | BP/Mer Col.Srvcs. for 04 | 34,878.08CR | .00 | 3,874.33 | 38,752.41CR |
| 03-00-25405 | BP/Mer Col.Srvcs. for 05 | 2,963,115.16CR | .00 | 10,085.23 | 2,973,200.39CR |
| 03-00-25406 | Bp/Mer col Srvcs for 06 | 2,982,946.98CR | .00 | 150,932.84 | 3,133,879.82CR |
| 03-00-25407 | BP/Mer Col Srvcs for 07 | .00 | .00 | 3,059,663.77 | 3,059,663.77CR |
| 03-00-25496 | BP/Mer Col.Srvcs. B4 97 | 401.03CR | .00 | .00 | 401.03CR |
| 03-00-25497 | BP/Mer Col.Srvcs. for 97 | 444.72CR | .00 | .00 | 444.72CR |
| 03-00-25498 | BP/Mer Col.Srvcs. for 98 | 1,299.17CR | .00 | .00 | 1,299.17CR |
| 03-00-25499 | BP/Mer Col.Srvcs. for 99 | 1,606.06CR | .00 | 809.52 | 2,415.58CR |
| 03-00-25700 | BP/Mer Penalty | 34,691.04CR | .00 | 16,002.82 | 50,693.86CR |
| 03-00-25900 | BP/Mer Distributions | 7,529,174.75 | 3,710,397.63 | .00 | 11,239,572.38 |
| 03-00-29910 | R E Distributions | 59,323,237.51 | 31,650,365.37 | .00 | 90,973,602.88 |
| 03-00-29913 | R E School Prior Yr | 1,045,810.20 | 511,498.26 | .00 | 1,557,308.46 |
| 03-00-29915 | OS Billed-Prior Year | 9,656,796.45CR | .00 | 4,899,802.11 | 14,556,598.56CR |
| 03-00-29916 | R.E.Collection-Prior Year | 60,310,091.97CR | .00 | 32,612,420.79 | 92,922,512.76CR |
| 03-00-29918 | KOZ Credits Prior Year | 1,167,601.83 | 774,935.90 | .00 | 1,942,537.73 |
| 03-00-29919 | R E HM BLD Crd Prior Yr | 124,215.51 | 60,488.03 | .00 | 184,703.54 |
| 03-00-29920 | R E MISC Credits Prior Yr | 75,994.02 | 5,988.05 | .00 | 81,982.07 |
| 03-00-29921 | Penalties-Prior Yr | 365,777.96CR | .00 | 186,965.16 | 552,743.12CR |
| 03-00-29922 | R E Discounts-Prior Yr | 1,089,188.47 | 580,860.82 | .00 | 1,670,049.29 |
| 03-00-29923 | Accounts Rec | 8,310,092.70 | 4,037,282.52 | .00 | 12,347,375.22 |
| Total Liabilities & Fund Equity | | 21,107.61 | 49,812,577.76 | 49,833,685.37 | .00 |
| Total Fund 03 School Trust Fund | | .00 | 49,833,685.37 | 49,833,685.37 | .00 |
| Proof of Balance | | .00 | 49,833,685.37 | 49,833,685.37 | .00 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE | |
|--------------------------------------|----------------------------|------------------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 04-00-11500 | Accounts Receivable 07 | 12,429.79CR | 12,429.79 | .00 | .00 |
| Total Assets | | 12,429.79CR | 12,429.79 | .00 | .00 |
| Liabilities & Fund Equity | | | | | |
| 04-00-20100 | Accounts Payable | 3,162.68CR | 103,847.48 | .00 | 100,684.80 |
| 04-00-20801 | Due To/From Operating Fund | 2,214,080.01 | 2,281,523.39 | .00 | 4,495,603.40 |
| 04-00-21006 | Real Estate Taxes O/s 06 | 1,175.13 | .00 | 1,175.13 | .00 |
| 04-00-22200 | Real Estate Collections 07 | 61.66 | .00 | 61.66 | .00 |
| 04-00-22206 | Real Estate Collection 06 | 1,175.13CR | 1,175.13 | .00 | .00 |
| 04-00-23200 | EIT Res.Collected-2000 | 362.10 | 201.03 | .00 | 563.13 |
| 04-00-23201 | EIT Res.Collected-2001 | 145,885.04 | .00 | 1,950.91 | 143,934.13 |
| 04-00-23202 | EIT Res.Collected-2002 | 58,899.91CR | .00 | 406.91 | 59,306.82CR |
| 04-00-23203 | EIT Res.Collected-2003 | 66,554.70CR | 17,181.30 | .00 | 49,373.40CR |
| 04-00-23204 | EIT Res.Collected-2004 | 7,003,312.66CR | 29,638.69 | .00 | 6,973,673.97CR |
| 04-00-23205 | EIT Res Collected-2005 | 16,128,281.36CR | 4,784.54 | .00 | 16,123,496.82CR |
| 04-00-23206 | EIT Res Collected 2006 | 13,952,532.49CR | .00 | 548,172.60 | 14,500,705.09CR |
| 04-00-23207 | EIT Res Collected 2007 | .00 | .00 | 18,664,564.15 | 18,664,564.15CR |
| 04-00-23296 | EIT Res.Coll B4 1997 | 1,879,687.29CR | .00 | 86.71 | 1,879,774.00CR |
| 04-00-23297 | EIT Res.Collected-1997 | 7,917.59 | .00 | .00 | 7,917.59 |
| 04-00-23298 | EIT Res.Collected-1998 | 3,810.52 | .00 | .00 | 3,810.52 |
| 04-00-23299 | EIT Res.Collected-1999 | 811.49 | .00 | 446.80 | 364.69 |
| 04-00-23300 | EIT NonRes Collected-2000 | 6,315.93CR | .00 | 309.92 | 6,625.85CR |
| 04-00-23301 | EIT NonRes Collected-2001 | 226,192.65CR | .00 | 257.19 | 226,449.84CR |
| 04-00-23302 | EIT NonRes Collected-2002 | 22,336.88 | .00 | .00 | 22,336.88 |
| 04-00-23303 | EIT NonRes Collected-2003 | 18,808.71CR | .00 | 67.44 | 18,876.15CR |
| 04-00-23304 | EIT NonRes Collected-2004 | 2,109,804.98CR | 22,814.56 | .00 | 2,086,990.42CR |
| 04-00-23305 | EIT NonRes Collected-2005 | 9,192,869.83CR | 130,485.89 | .00 | 9,062,383.94CR |
| 04-00-23306 | EIT NonRes collected 2006 | 8,069,754.91CR | .00 | 2,640,667.51 | 10,710,422.42CR |
| 04-00-23307 | EIT NonRes Collected 2007 | .00 | .00 | 6,871,783.01 | 6,871,783.01CR |
| 04-00-23396 | EIT NonRes Col-B4 1997 | 48,474.20CR | .00 | .00 | 48,474.20CR |
| 04-00-23397 | EIT NonRes Collected-1997 | 5,029.97 | .00 | .00 | 5,029.97 |
| 04-00-23398 | EIT NonRes Collected-1998 | 4,805.85CR | .00 | .00 | 4,805.85CR |
| 04-00-23399 | EIT NonRes Collected-1999 | 5,560.87CR | .00 | .00 | 5,560.87CR |
| 04-00-23700 | EIT Penalty | 56,538.22CR | .00 | 820.53 | 57,358.75CR |
| 04-00-23900 | EIT Distributions | 38,877,935.48 | 19,188,346.33 | .00 | 58,066,281.81 |
| 04-00-23901 | Non Res EIT Distribution | 17,166,875.07 | 7,389,378.71 | .00 | 24,556,253.78 |
| 04-00-24200 | OPT Res Collected-2000 | 43.61CR | .00 | .00 | 43.61CR |
| 04-00-24201 | OPT Res Collected-2001 | 60.67CR | .00 | .00 | 60.67CR |
| 04-00-24202 | OPT Res Collected-2002 | 528.17CR | .00 | .00 | 528.17CR |
| 04-00-24203 | OPT Res Collected-2003 | 849.12 | .00 | .00 | 849.12 |
| 04-00-24204 | OPT Res Collected-2004 | 45,904.48CR | .00 | 1,742.36 | 47,646.84CR |
| 04-00-24205 | OPT Res Collected-2005 | 208,394.36CR | .00 | 1,937.54 | 210,331.90CR |
| 04-00-24206 | EMS Collected 2006 | 1,894,375.33CR | 101,535.91 | .00 | 1,792,839.42CR |
| 04-00-24207 | EMS Collected 2007 | .00 | .00 | 2,251,529.05 | 2,251,529.05CR |
| 04-00-24300 | OPT NonRes Collected-2000 | 25.36CR | .00 | .00 | 25.36CR |
| 04-00-24301 | OPT NonRes Collected-2001 | 43.16CR | .00 | .00 | 43.16CR |

| | DESCRIPTION | TRANSACTIONS FOR MONTHS | | ENDING BALANCE |
|-------------|---------------------------|-------------------------|---------------|-----------------|
| | | DEBIT | CREDIT | |
| | | Jan-Dec | | |
| 04-00-24302 | OPT NonRes Collected-2002 | .00 | .00 | 31.42CR |
| 04-00-24303 | OPT NonRes Collected-2003 | .00 | .00 | 107.17CR |
| 04-00-24304 | OPT NonRes Collected-2004 | .00 | 730.00 | 15,946.30CR |
| 04-00-24305 | OPT NonRes Collected-2005 | .00 | 415.00 | 137,988.92CR |
| 04-00-24700 | OPT Penalty | .00 | 2,686.16 | 2,858.79CR |
| 04-00-24900 | OPT Distributions | .00 | .00 | 402,989.73 |
| 04-00-24901 | EMS Distributions | 1,880,516.34 | 2,113,947.05 | 3,994,463.39 |
| 04-00-25200 | BP/Mer Col.Retail for 00 | .00 | 131.00 | 966.17CR |
| 04-00-25201 | BP/Mer Col.Retail for 01 | .00 | .00 | 2,338.75CR |
| 04-00-25202 | BP/Mer Col.Retail for 02 | .00 | .00 | 1,268.27CR |
| 04-00-25203 | BP/Mer Col.Retail for 03 | .00 | 141.34 | 4,666.28CR |
| 04-00-25204 | BP/Mer Col.Retail for 04 | .00 | 184.31 | 23,972.74CR |
| 04-00-25205 | BP/Mer Col.Retail for 05 | .00 | 9,387.87 | 810,932.11CR |
| 04-00-25206 | BP/Mer Col.Retail for 06 | .00 | 13,841.76 | 837,058.48CR |
| 04-00-25207 | BP/Mer Col.Retail for 07 | .00 | 786,656.29 | 786,656.29CR |
| 04-00-25297 | BP/Mer Col.Retail for 97 | .00 | .00 | 116.99CR |
| 04-00-25298 | BP/Mer Col.Retail for 98 | .00 | .00 | 82.24CR |
| 04-00-25299 | BP/Mer Col.Retail for 99 | .00 | .00 | 316.36CR |
| 04-00-25300 | BP/Mer Col.Whisl. for 00 | .00 | .00 | 1,585.41CR |
| 04-00-25301 | BP/Mer Col.Whisl. for 01 | .00 | .00 | 1,185.00CR |
| 04-00-25302 | BP/Mer Col.Whisl. for 02 | .00 | 197.00 | 2,115.97CR |
| 04-00-25303 | BP/Mer Col.Whisl. for 03 | .00 | 6,587.97CR | 6,784.97CR |
| 04-00-25304 | BP/Mer Col.Whisl. for 04 | .00 | 7,008.31CR | 7,160.31CR |
| 04-00-25305 | BP/Mer Col.Whisl. for 05 | .00 | 286,621.62CR | 286,726.33CR |
| 04-00-25306 | BP/Mer Col.Whisl for 06 | .00 | 13,981.48 | 305,801.43CR |
| 04-00-25396 | BP/Mer Col.Whisl. B4 97 | .00 | 308,311.24 | 308,311.24CR |
| 04-00-25399 | BP/Mer Col.Whisl. for 99 | .00 | .00 | 14.58CR |
| 04-00-25400 | BP/Mer Col.Srvcs. for 00 | .00 | 932.27CR | 932.27CR |
| 04-00-25401 | BP/Mer Col.Srvcs. for 01 | .00 | 759.99CR | 991.04CR |
| 04-00-25402 | BP/Mer Col.Srvcs. for 02 | .00 | 1,748.83CR | 1,908.78CR |
| 04-00-25403 | BP/Mer Col.Srvcs. for 03 | .00 | 2,733.38CR | 2,906.41CR |
| 04-00-25404 | BP/Mer Col.Srvcs. for 04 | .00 | 6,688.23CR | 6,865.66CR |
| 04-00-25405 | BP/Mer Col.Srvcs. for 05 | .00 | 6,705.97CR | 7,463.31CR |
| 04-00-25406 | BP/Mer Col.Srvcs. for 06 | .00 | 584,603.55CR | 586,266.39CR |
| 04-00-25407 | BP/Mer Col.Srvcs for 07 | .00 | 582,926.60CR | 615,328.68CR |
| 04-00-25496 | BP/Mer Col.Srvcs. B4 97 | .00 | .00 | 93.39CR |
| 04-00-25497 | BP/Mer Col.Srvcs. for 97 | .00 | 140.72CR | 140.72CR |
| 04-00-25498 | BP/Mer Col.Srvcs. for 98 | .00 | 305.86CR | 305.86CR |
| 04-00-25499 | BP/Mer Col.Srvcs. for 99 | .00 | 308.58CR | 466.36CR |
| 04-00-25700 | BP/Mer Penalty | .00 | 157.80 | 466.36CR |
| 04-00-25900 | R E Distributions | 12,358.72CR | 7,515.80 | 19,874.52CR |
| 04-00-29910 | R E Distributions | 3,501,940.17 | 1,655,381.80 | 5,157,321.97 |
| 04-00-29913 | R E Distribution Prior Yr | 21,658,763.50 | 13,532,660.52 | 35,191,424.02 |
| 04-00-29915 | OS Billed-Prior Year | 449,724.49 | .00 | 449,724.49 |
| 04-00-29916 | R.E.Collection Prior Yr | 3,830,033.55CR | .00 | 6,204,886.52CR |
| 04-00-29918 | KOZ Credits Prior Yr | 22,006,501.63CR | .00 | 35,977,340.84CR |
| 04-00-29919 | R E HM BLD Crd Prior Yr | 497,671.60 | 363,671.03 | 861,342.63 |
| | | 14,259.35 | .00 | 38,758.57 |

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|---------------------------------------|----------------------|------------------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| 04-00-29920 R E MISC Credits Prior Yr | 23,616.59 | 3,411.13 | .00 | 27,027.72 |
| 04-00-29921 Penalties-Prior Yr | 135,625.90CR | .00 | 82,552.72 | 218,178.62CR |
| 04-00-29922 R E Discounts-Prior Yr | 391,549.20 | 244,238.72 | .00 | 635,787.92 |
| 04-00-29923 Accounts Rec | 3,296,675.93 | 1,981,081.67 | .00 | 5,277,757.60 |
| Total Liabilities & Fund Equity | 12,429.79 | 49,179,564.23 | 49,191,994.02 | .00 |
| Total Fund 04 City Trust Fund | .00 | 49,191,994.02 | 49,191,994.02 | .00 |
| Proof of Balance | .00 | 49,191,994.02 | 49,191,994.02 | .00 |

GF2105 4/24/08
14:54:14
Fund 99 Dummy for Split

Scranton Single Tax Office
Trial Balance
As Of December 31, 2007

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|-------------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Expenditures | | | | |
| Encumbrances | | | | |
| Total Fund 99 Dummy for Split | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

All Funds are in Balance

Report title.....: B. Trial Balance (Cur Year)
Year.....: 07 (*CURRENT, *LASTYR, YY, =List)
As Of Date.....: *FISCAL (MM-MM, *CURRENT, *FISCAL, *ADJ,
*BASIS1 ACCRUAL-CASH AJ
*BASIS2 STATEMENT 34 AJ)
"Working" Trial Balance.....: N (Y=Yes, N=No)
Print Zero Beg/End Bal Acct...: N (Y=Yes, N=No)
Summary report (no detail)...: N (Y=Yes, N=No)
From Fund.....:
To Fund.....: 9999999999
Report printer.....: *JOB (name, *JOB)
Number of copies.....: 01 (01-99)
Output type.....: 1 (1=Printer, 2=Display)
Run report.....: 2 (1=Interactive, 2=Batch)
Hold print file.....: Y (Y=Yes, N=No)
Compressed output.....: N (Y=Yes, N=No)
Segment/Type Sort Level Total (Y/N/P)
Fund 1 P
Department 2
Account 3
Acct Type 4
2 Y

GF2105 4/24/08
14:54:14
Fund Unknown

Scranton Single Tax Office
Trial Balance
As Of December 31, 2007

PAGE: 1

| DESCRIPTION | BEGINNING BALANCE | TRANSACTIONS FOR MONTHS Jan-Dec | | ENDING BALANCE |
|---------------------------|----------------------|------------------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Liabilities & Fund Equity | | | | |
| Proof of Balance | .00 | .00 | .00 | .00 |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|--|---------------------------|-------------------------|------------|-------------------|------------------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 01-00-10100 | Master Bank Account | 11,326,527.45 | .00 | .00 | 11,326,527.45 |
| 01-00-10101 | STO Operating Account | 14,331.23CR | .00 | 14,327.12 | 28,658.35CR |
| 01-00-10102 | STO Capital Exp Acct | 129,491.00 | .00 | .00 | 129,491.00 |
| 01-00-10150 | Lock Box - Fidelity | 315,621.33CR | .00 | .00 | 315,621.33CR |
| 01-00-10160 | Counter - Fidelity | 2,159.81 | .00 | .00 | 2,159.81 |
| 01-00-10161 | Counter - Penn Security | 268.28CR | .00 | .00 | 268.28CR |
| 01-00-10162 | Counter - 1st National | 26.27CR | .00 | .00 | 26.27CR |
| 01-00-10163 | Counter - Old Forge | 20.00 | .00 | .00 | 20.00 |
| 01-00-10164 | Counter - Pennstar | 359.81 | .00 | .00 | 359.81 |
| 01-00-10185 | Over/Short | 4,666.03 | .00 | .00 | 4,666.03 |
| Total Assets | | 11,132,976.99 | .00 | 14,327.12 | 11,118,649.87 |
| Liabilities & Fund Equity | | | | | |
| 01-00-20100 | Accounts Payable | 856.24 | .00 | .00 | 856.24 |
| 01-00-20400 | Disbursement Acct | 104,720.75CR | .00 | .00 | 104,720.75CR |
| 01-00-20503 | Tx Refunds Payable for 03 | .10 | .00 | .00 | .10 |
| 01-00-20504 | Tx Refunds Payable for 04 | 29,319.15CR | .00 | .00 | 29,319.15CR |
| 01-00-20505 | Tx Refunds Payable for 05 | 187,484.25CR | .00 | .00 | 187,484.25CR |
| 01-00-20506 | Tx Refunds Payable for 06 | 26,851.46CR | .00 | .00 | 26,851.46CR |
| 01-00-20507 | Tx Refunds Payable for 07 | 631,483.11CR | .00 | .00 | 631,483.11CR |
| 01-00-20508 | Tx Refunds Payable for 08 | 417,105.23 | .00 | .00 | 417,105.23 |
| 01-00-20802 | Due To/From County Fund | 1,185,873.50CR | .00 | .00 | 1,185,873.50CR |
| 01-00-20803 | Due To/From School Fund | 769,515.91CR | .00 | .00 | 769,515.91CR |
| 01-00-20804 | Due To/From City Fund | 3,614,492.10CR | .00 | .00 | 3,614,492.10CR |
| 01-00-20805 | DUE TO NR FUND | 4,084,411.01CR | .00 | .00 | 4,084,411.01CR |
| 01-00-20806 | Tax Office Operating Fund | 45,439.38CR | .00 | .00 | 45,439.38CR |
| 01-00-20807 | Overpaid Taxes-Dup Pymnts | 142,030.36CR | .00 | .00 | 142,030.36CR |
| 01-00-20808 | Capital Improvement Fund | 207,992.64CR | .00 | .00 | 207,992.64CR |
| 01-00-20809 | Unreconciled Differences | 569.90CR | .00 | .00 | 569.90CR |
| 01-00-23800 | EIT/OPT Suspense | 168,880.19 | .00 | .00 | 168,880.19 |
| 01-00-25800 | BP/Mer Suspense | 48,787.11CR | .00 | .00 | 48,787.11CR |
| 01-00-35300 | Fund Balance Unreserved | 632,072.19CR | .00 | .00 | 632,072.19CR |
| Total Liabilities & Fund Equity | | 11,124,201.06CR | .00 | .00 | 11,124,201.06CR |
| Revenue | | | | | |
| 01-00-41000 | Operating Income | 240,000.00CR | .00 | .00 | 240,000.00CR |
| 01-00-41010 | Misc fee Income | 512.25CR | .00 | .00 | 512.25CR |
| 01-00-41020 | Interest Income | 205,983.34CR | .00 | .00 | 205,983.34CR |
| Total Revenue | | 446,495.59CR | .00 | .00 | 446,495.59CR |
| Expenditures | | | | | |
| 01-00-50080 | Telephone Expenses | 382.95 | .00 | .00 | 382.95 |
| 01-00-50100 | Postage Expense | 62,941.37 | 9,000.00 | .00 | 71,941.37 |
| 01-00-50300 | Printing Expense | 23,228.63 | .00 | .00 | 23,228.63 |
| 01-00-50400 | Supplies | 10,708.19 | .00 | .00 | 10,708.19 |
| 01-00-50500 | Equip Rent/Maint | 17,233.61 | .00 | .00 | 17,233.61 |

GF2105 1/23/09
13:15:29
Fund 01 Operating Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2008

PAGE: 3

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|------------------------------------|----------------------|-------------------------|-----------|-------------------|
| | | DEBIT | CREDIT | |
| 01-00-50600 Data Processing | 188,328.11 | .00 | .00 | 188,328.11 |
| 01-00-50650 Office Audit | 60,376.84 | .00 | .00 | 60,376.84 |
| 01-00-50700 Court Cost | 5,150.26 | .00 | .00 | 5,150.26 |
| 01-00-50720 Out-Source Services | 29,835.73 | 5,327.12 | .00 | 35,162.85 |
| 01-00-50800 Training & Education | 6,757.48 | .00 | .00 | 6,757.48 |
| 01-00-50900 Miscellaneous Expenses | 32,776.49 | .00 | .00 | 32,776.49 |
| Total Expenditures | 437,719.66 | 14,327.12 | .00 | 452,046.78 |
| Encumbrances | | | | |
| Total Fund 01 Operating Fund | .00 | 14,327.12 | 14,327.12 | .00 |
| Proof of Balance | .00 | 14,327.12 | 14,327.12 | .00 |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|--------------------------------------|---------------------------------|-------------------------|----------------|-------------------|------------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 02-00-11500 | Accounts Receivable 08 | 5,592,280.63 | .00 | 5,592,280.63 | .00 |
| Total Assets | | 5,592,280.63 | .00 | 5,592,280.63 | .00 |
| Liabilities & Fund Equity | | | | | |
| 02-00-20801 | Due To/From Operating Fund | 454,802.99 | .00 | .00 | 454,802.99 |
| 02-00-21005 | Real Estate OS Billed 08 | 6,425,641.33CR | 6,425,641.33 | .00 | .00 |
| 02-00-22200 | Real Estate Collections 08 | 48,198,299.92CR | 48,198,299.92 | .00 | .00 |
| 02-00-22300 | R.E. Library Collections 08 | 3,213,738.82CR | 3,213,738.82 | .00 | .00 |
| 02-00-22500 | R.E. KOZ Credits | 716,883.15 | .00 | 716,883.15 | .00 |
| 02-00-22510 | R.E. HM BLD Credit | 14,850.45 | .00 | 14,850.45 | .00 |
| 02-00-22520 | R.E. Misc Credits | 100,396.37 | .00 | 100,396.37 | .00 |
| 02-00-22700 | R.E. Penalties | 328,637.09CR | 328,637.09 | .00 | .00 |
| 02-00-22800 | R.E. Discounts (Debit) | 1,008,017.53 | .00 | 1,008,017.53 | .00 |
| 02-00-22900 | R.E. Distributions | 46,363,066.88 | .00 | 46,363,066.88 | .00 |
| 02-00-22901 | R.E. Library Distribution | 3,091,382.88 | .00 | 3,091,382.88 | .00 |
| 02-00-22902 | R.E. LCRA TIF Revenue fund | 149,350.88 | .00 | 149,350.88 | .00 |
| 02-00-29910 | R.E. Distributions (Pr Yrs) | 146,749,616.69 | 46,363,066.88 | .00 | 193,112,683.57 |
| 02-00-29911 | R.E. Lib Distributions (Pr Yrs) | 9,274,717.93 | 3,091,382.88 | .00 | 12,366,100.81 |
| 02-00-29912 | LCRA TIF (Pr Yrs) | 507,859.29 | 149,350.88 | .00 | 657,210.17 |
| 02-00-29913 | R.E. County Prior Yr | 679,756.08 | .00 | .00 | 679,756.08 |
| 02-00-29914 | R E Lib Prior Yr | 58,856.67 | .00 | .00 | 58,856.67 |
| 02-00-29915 | R.E. OS Billed (Pr Yrs) | 19,667,317.74CR | .00 | 6,425,641.33 | 26,092,959.07CR |
| 02-00-29916 | R.E. Collection (Pr Yrs) | 149,402,493.81CR | .00 | 48,198,299.92 | 197,600,793.73CR |
| 02-00-29917 | R.E. Lib Collection (Pr Yrs) | 9,442,558.15CR | .00 | 3,213,738.82 | 12,656,296.97CR |
| 02-00-29918 | R.E. KOZ Credits (Pr Yrs) | 1,347,979.47 | 716,883.15 | .00 | 2,064,862.62 |
| 02-00-29919 | R.E. HM BLD Crd (Pr Yrs) | 158,398.23 | 14,850.45 | .00 | 173,248.68 |
| 02-00-29920 | R E MISC Credits (Pr Yrs) | 164,701.38 | 100,396.37 | .00 | 265,097.75 |
| 02-00-29921 | R.E. Penalties (Pr Yrs) | 974,290.00CR | .00 | 328,637.09 | 1,302,927.09CR |
| 02-00-29922 | R.E. Discounts (Pr Yrs) | 3,223,820.70 | 1,008,017.53 | .00 | 4,231,838.23 |
| 02-00-29923 | Accounts Rec (Pr Yrs) | 17,996,238.66 | 5,592,280.63 | .00 | 23,588,519.29 |
| Total Liabilities & Fund Equity | | 5,592,280.63CR | 115,202,545.93 | 109,610,265.30 | .00 |
| Total Fund 02 County Trust Fund | | .00 | 115,202,545.93 | 115,202,545.93 | .00 |
| Proof of Balance | | .00 | 115,202,545.93 | 115,202,545.93 | .00 |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|--------------------------------------|----------------------------|-------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 03-00-11500 | Accounts Receivable 08 | 4,540,513.32 | .00 | 4,540,513.32 | .00 |
| Total Assets | | 4,540,513.32 | .00 | 4,540,513.32 | .00 |
| Liabilities & Fund Equity | | | | | |
| 03-00-20100 | Accounts Payable | 211,646.10 | .00 | .00 | 211,646.10 |
| 03-00-20801 | Due To/From Operating Fund | 138,175.19CR | .00 | .00 | 138,175.19CR |
| 03-00-21005 | Real Estate OS Billed 08 | 5,612,964.89CR | 5,612,964.89 | .00 | .00 |
| 03-00-22200 | Real Estate Collections 08 | 33,091,358.52CR | 33,091,358.52 | .00 | .00 |
| 03-00-22500 | RE KOZ Credits | 1,033,630.89 | .00 | 1,033,630.89 | .00 |
| 03-00-22510 | RE HM BLD Credit | 35,257.36 | .00 | 35,257.36 | .00 |
| 03-00-22520 | RE Misc Credits | 3,563.32 | .00 | 3,563.32 | .00 |
| 03-00-22700 | R.E. Penalties | 226,781.98CR | 226,781.98 | .00 | .00 |
| 03-00-22800 | R.E. Discounts (Debit) | 585,035.95 | .00 | 585,035.95 | .00 |
| 03-00-22900 | Real Estate Distributions | 31,760,468.69 | .00 | 31,760,468.69 | .00 |
| 03-00-23200 | EIT Res. Collected-2000 | 22,445.31 | .00 | .00 | 22,445.31 |
| 03-00-23201 | EIT Res. Collected-2001 | 58,432.69 | .00 | .00 | 58,432.69 |
| 03-00-23202 | EIT Res. Collected-2002 | 24,711.14CR | .00 | .00 | 24,711.14CR |
| 03-00-23203 | EIT Res. Collected-2003 | 20,573.10CR | .00 | .00 | 20,573.10CR |
| 03-00-23204 | EIT Res. Collected-2004 | 2,891,428.06CR | .00 | .00 | 2,891,428.06CR |
| 03-00-23205 | EIT Res Collected-2005 | 6,694,374.50CR | .00 | .00 | 6,694,374.50CR |
| 03-00-23206 | EIT Res Collected 2006 | 13,797,191.50CR | .00 | .00 | 13,797,191.50CR |
| 03-00-23207 | EIT Res Collected 2007 | 2,960,847.84CR | .00 | .00 | 2,960,847.84CR |
| 03-00-23208 | EIT Res Collected-2008 | 6,198,988.43CR | .00 | .00 | 6,198,988.43CR |
| 03-00-23296 | EIT Res. Coll B4 1997 | 782,917.07CR | .00 | .00 | 782,917.07CR |
| 03-00-23297 | EIT Res. Collected-1997 | 3,327.93 | .00 | .00 | 3,327.93 |
| 03-00-23298 | EIT Res. Collected-1998 | 1,488.08 | .00 | .00 | 1,488.08 |
| 03-00-23299 | EIT Res. Collected-1999 | 1,085.66CR | .00 | .00 | 1,085.66CR |
| 03-00-23700 | EIT Penalty | 9,834.11CR | .00 | .00 | 9,834.11CR |
| 03-00-23900 | EIT Distributions | 33,107,805.14 | .00 | .00 | 33,107,805.14 |
| 03-00-24200 | OPT Res Collected-2000 | 21.80CR | .00 | .00 | 21.80CR |
| 03-00-24201 | OPT Res Collected-2001 | 30.33CR | .00 | .00 | 30.33CR |
| 03-00-24202 | OPT Res Collected-2002 | 264.10CR | .00 | .00 | 264.10CR |
| 03-00-24203 | OPT Res Collected-2003 | 424.57 | .00 | .00 | 424.57 |
| 03-00-24204 | OPT Res Collected-2004 | 28,401.76CR | .00 | .00 | 28,401.76CR |
| 03-00-24205 | OPT Res Collected-2005 | 105,508.56CR | .00 | .00 | 105,508.56CR |
| 03-00-24206 | EMS Collected 2006 | 431,382.20CR | .00 | .00 | 431,382.20CR |
| 03-00-24207 | EMS Collected 2007 | 8,384.45CR | .00 | .00 | 8,384.45CR |
| 03-00-24208 | EMS Collected 2008 | 132,360.44CR | .00 | .00 | 132,360.44CR |
| 03-00-24300 | OPT NonRes Collected-2000 | 25.36CR | .00 | .00 | 25.36CR |
| 03-00-24301 | OPT NonRes Collected-2001 | 43.15CR | .00 | .00 | 43.15CR |
| 03-00-24302 | OPT NonRes Collected-2002 | 31.42CR | .00 | .00 | 31.42CR |
| 03-00-24303 | OPT NonRes Collected-2003 | 107.15CR | .00 | .00 | 107.15CR |
| 03-00-24304 | OPT NonRes Collected-2004 | 16,241.30CR | .00 | .00 | 16,241.30CR |
| 03-00-24305 | OPT NonRes Collected-2005 | 138,213.97CR | .00 | .00 | 138,213.97CR |
| 03-00-24700 | OPT Penalty | 1,606.68CR | .00 | .00 | 1,606.68CR |
| 03-00-24900 | OPT Distributions | 281,569.78 | .00 | .00 | 281,569.78 |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|--|----------------------|-------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| 03-00-24901 EMS Distributions | 571,774.32 | .00 | .00 | 571,774.32 |
| 03-00-25200 BP/Mer Col.Retail for 00 | 499.77CR | .00 | .00 | 499.77CR |
| 03-00-25201 BP/Mer Col.Retail for 01 | 717.07CR | .00 | .00 | 717.07CR |
| 03-00-25202 BP/Mer Col.Retail for 02 | 996.70CR | .00 | .00 | 996.70CR |
| 03-00-25203 BP/Mer Col.Retail for 03 | 3,203.94CR | .00 | .00 | 3,203.94CR |
| 03-00-25204 BP/Mer Col.Retail for 04 | 15,978.19CR | .00 | .00 | 15,978.19CR |
| 03-00-25205 BP/Mer Col.Retail for 05 | 552,529.63CR | .00 | .00 | 552,529.63CR |
| 03-00-25206 BP/Mer col Retail for 06 | 577,057.07CR | .00 | .00 | 577,057.07CR |
| 03-00-25207 BP/Mer Col Retail for 07 | 555,754.15CR | .00 | .00 | 555,754.15CR |
| 03-00-25208 BP/Mer Col Retail for 08 | 541,169.60CR | .00 | .00 | 541,169.60CR |
| 03-00-25297 BP/Mer Col.Retail for 97 | 49.25CR | .00 | .00 | 49.25CR |
| 03-00-25298 BP/Mer Col.Retail for 98 | 55.47CR | .00 | .00 | 55.47CR |
| 03-00-25299 BP/Mer Col.Retail for 99 | 215.33CR | .00 | .00 | 215.33CR |
| 03-00-25300 BP/Mer Col.Whlsl. for 00 | 722.38CR | .00 | .00 | 722.38CR |
| 03-00-25301 BP/Mer Col.Whlsl. for 01 | 536.00CR | .00 | .00 | 536.00CR |
| 03-00-25302 BP/Mer Col.Whlsl. for 02 | 956.62CR | .00 | .00 | 956.62CR |
| 03-00-25303 BP/Mer Col.Whlsl. for 03 | 3,068.74CR | .00 | .00 | 3,068.74CR |
| 03-00-25304 BP/Mer Col.Whlsl. for 04 | 3,428.36CR | .00 | .00 | 3,428.36CR |
| 03-00-25305 BP/Mer Col.Whlsl. for 05 | 129,684.48CR | .00 | .00 | 129,684.48CR |
| 03-00-25306 BP/Mer col whlsl for 06 | 139,008.28CR | .00 | .00 | 139,008.28CR |
| 03-00-25307 BP/Mer Col Whlsl for 07 | 145,392.98CR | .00 | .00 | 145,392.98CR |
| 03-00-25308 BP/Mer Col. Whlsl for 08 | 143,220.42CR | .00 | .00 | 143,220.42CR |
| 03-00-25396 BP/Mer Col.Whlsl. B4 97 | 64.18CR | .00 | .00 | 64.18CR |
| 03-00-25399 BP/Mer Col.Whlsl. for 99 | 421.38CR | .00 | .00 | 421.38CR |
| 03-00-25400 BP/Mer Col.Srvcs. for 00 | 5,436.82CR | .00 | .00 | 5,436.82CR |
| 03-00-25401 BP/Mer Col.Srvcs. for 01 | 14,094.21CR | .00 | .00 | 14,094.21CR |
| 03-00-25402 BP/Mer Col.Srvcs. for 02 | 26,630.83CR | .00 | .00 | 26,630.83CR |
| 03-00-25403 BP/Mer Col.Srvcs. for 03 | 61,415.57CR | .00 | .00 | 61,415.57CR |
| 03-00-25404 BP/Mer Col.Srvcs. for 04 | 55,532.10CR | .00 | .00 | 55,532.10CR |
| 03-00-25405 BP/Mer Col.Srvcs. for 05 | 3,016,313.00CR | .00 | .00 | 3,016,313.00CR |
| 03-00-25406 BP/Mer col Srvcs for 06 | 3,165,690.31CR | .00 | .00 | 3,165,690.31CR |
| 03-00-25407 BP/Mer Col Srvcs for 07 | 3,202,848.11CR | .00 | .00 | 3,202,848.11CR |
| 03-00-25408 BP/Mer Col. Srvcs. for 08 | 3,197,870.14CR | .00 | .00 | 3,197,870.14CR |
| 03-00-25496 BP/Mer Col.Srvcs. B4 97 | 401.03CR | .00 | .00 | 401.03CR |
| 03-00-25497 BP/Mer Col.Srvcs. for 97 | 444.72CR | .00 | .00 | 444.72CR |
| 03-00-25498 BP/Mer Col.Srvcs. for 98 | 1,299.17CR | .00 | .00 | 1,299.17CR |
| 03-00-25499 BP/Mer Col.Srvcs. for 99 | 2,615.58CR | .00 | .00 | 2,615.58CR |
| 03-00-25700 BP/Mer Penalty | 106,679.17CR | .00 | .00 | 106,679.17CR |
| 03-00-25900 BP/Mer Distributions | 15,468,879.32 | .00 | .00 | 15,468,879.32 |
| 03-00-29910 R E Distributions (Pr Yrs) | 91,541,762.64 | 31,760,468.69 | .00 | 123,302,231.33 |
| 03-00-29913 R E School Prior Yr | 1,557,308.46 | .00 | .00 | 1,557,308.46 |
| 03-00-29915 OS Billed (Pr Yrs) | 14,556,598.56CR | .00 | 5,612,964.89 | 20,169,563.45CR |
| 03-00-29916 R.E.Collection (Pr Yrs) | 92,916,784.63CR | .00 | 33,091,358.52 | 126,008,143.15CR |
| 03-00-29918 KOZ Credits (Pr Yrs) | 1,942,537.73 | 1,033,630.89 | .00 | 2,976,168.62 |
| 03-00-29919 R E HM BLD Crd (Pr Yrs) | 184,703.54 | 35,257.36 | .00 | 219,960.90 |
| 03-00-29920 R E MISC Credits (Pr Yrs) | 81,982.07 | 3,563.32 | .00 | 85,545.39 |
| 03-00-29921 Penalties (Pr Yrs) | 552,743.12CR | .00 | 226,781.98 | 779,525.10CR |
| 03-00-29922 R E Discounts (Pr Yrs) | 1,670,049.29 | 585,035.95 | .00 | 2,255,085.24 |

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13:15:29
Fund 03 School Trust Fund

Scranton Single Tax Office
Trial Balance
As Of December 31, 2008

PAGE: 7

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|-----------------------------------|----------------------|-------------------------|---------------|-------------------|
| | | DEBIT | CREDIT | |
| 03-00-29923 Accounts Rec (Pr Yrs) | 12,347,375.22 | 4,540,513.32 | .00 | 16,887,888.54 |
| Total Liabilities & Fund Equity | 4,540,513.32CR | 76,889,574.92 | 72,349,061.60 | .00 |
| Total Fund 03 School Trust Fund | .00 | 76,889,574.92 | 76,889,574.92 | .00 |
| Proof of Balance | .00 | 76,889,574.92 | 76,889,574.92 | .00 |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|--------------------------------------|----------------------------|-------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| Assets | | | | | |
| 04-00-11500 | Accounts Receivable 08 | 2,076,298.28 | .00 | 2,076,298.28 | .00 |
| Total Assets | | 2,076,298.28 | .00 | 2,076,298.28 | .00 |
| Liabilities & Fund Equity | | | | | |
| 04-00-20100 | Accounts Payable | 78,034.96 | .00 | .00 | 78,034.96 |
| 04-00-20801 | Due To/From Operating Fund | 3,164,616.85 | .00 | .00 | 3,164,616.85 |
| 04-00-21005 | Real Estate OS Billed 08 | 2,550,805.10CR | 2,550,805.10 | .00 | .00 |
| 04-00-22200 | Real Estate Collections 08 | 13,724,630.59CR | 13,724,630.59 | .00 | .00 |
| 04-00-22500 | RE KOZ Credits | 462,124.33 | .00 | 462,124.33 | .00 |
| 04-00-22510 | RE HM BLD Credits | 10,124.97 | .00 | 10,124.97 | .00 |
| 04-00-22520 | RE Misc Credits | 2,257.52 | .00 | 2,257.52 | .00 |
| 04-00-22700 | R.E. Penalties | 97,588.70CR | 97,588.70 | .00 | .00 |
| 04-00-22800 | R.E. Discounts (Debit) | 238,222.63 | .00 | 238,222.63 | .00 |
| 04-00-22900 | Real Estate Distributions | 13,156,860.03 | .00 | 13,156,860.03 | .00 |
| 04-00-23200 | EIT Res.Collected-2000 | 53,891.14 | .00 | .00 | 53,891.14 |
| 04-00-23201 | EIT Res.Collected-2001 | 140,238.48 | .00 | .00 | 140,238.48 |
| 04-00-23202 | EIT Res.Collected-2002 | 59,306.82CR | .00 | .00 | 59,306.82CR |
| 04-00-23203 | EIT Res.Collected-2003 | 49,373.40CR | .00 | .00 | 49,373.40CR |
| 04-00-23204 | EIT Res.Collected-2004 | 6,939,408.70CR | .00 | .00 | 6,939,408.70CR |
| 04-00-23205 | EIT Res Collected-2005 | 16,206,475.73CR | .00 | .00 | 16,206,475.73CR |
| 04-00-23206 | EIT Res Collected 2006 | 14,723,742.82CR | .00 | .00 | 14,723,742.82CR |
| 04-00-23207 | EIT Res Collected 2007 | 25,915,494.41CR | .00 | .00 | 25,915,494.41CR |
| 04-00-23208 | EIT Res Collected-2008 | 14,877,549.15CR | .00 | .00 | 14,877,549.15CR |
| 04-00-23296 | EIT Res.Coll B4 1997 | 1,878,997.61CR | .00 | .00 | 1,878,997.61CR |
| 04-00-23297 | EIT Res.Collected-1997 | 7,987.07 | .00 | .00 | 7,987.07 |
| 04-00-23298 | EIT Res.Collected-1998 | 3,662.78 | .00 | .00 | 3,662.78 |
| 04-00-23299 | EIT Res.Collected-1999 | 2,395.85CR | .00 | .00 | 2,395.85CR |
| 04-00-23300 | EIT NonRes Collected-2000 | 91,767.08CR | .00 | .00 | 91,767.08CR |
| 04-00-23301 | EIT NonRes Collected-2001 | 226,583.15CR | .00 | .00 | 226,583.15CR |
| 04-00-23302 | EIT NonRes Collected-2002 | 22,375.73 | .00 | .00 | 22,375.73 |
| 04-00-23303 | EIT NonRes Collected-2003 | 18,822.92CR | .00 | .00 | 18,822.92CR |
| 04-00-23304 | EIT NonRes Collected-2004 | 2,006,698.78CR | .00 | .00 | 2,006,698.78CR |
| 04-00-23305 | EIT NonRes Collected-2005 | 8,735,338.12CR | .00 | .00 | 8,735,338.12CR |
| 04-00-23306 | EIT NonRes collected 2006 | 10,339,620.38CR | .00 | .00 | 10,339,620.38CR |
| 04-00-23307 | EIT NonRes Collected 2007 | 8,830,772.38CR | .00 | .00 | 8,830,772.38CR |
| 04-00-23308 | EIT NonRes Collected-2008 | 8,119,665.33CR | .00 | .00 | 8,119,665.33CR |
| 04-00-23396 | EIT NonRes Col-B4 1997 | 49,608.15CR | .00 | .00 | 49,608.15CR |
| 04-00-23397 | EIT NonRes Collected-1997 | 5,029.97 | .00 | .00 | 5,029.97 |
| 04-00-23398 | EIT NonRes Collected-1998 | 6,026.58CR | .00 | .00 | 6,026.58CR |
| 04-00-23399 | EIT NonRes Collected-1999 | 1,061.57CR | .00 | .00 | 1,061.57CR |
| 04-00-23700 | EIT Penalty | 90,840.99CR | .00 | .00 | 90,840.99CR |
| 04-00-23900 | EIT Distributions | 80,142,077.20 | .00 | .00 | 80,142,077.20 |
| 04-00-23901 | Non Res EIT Distribution | 35,755,866.89 | .00 | .00 | 35,755,866.89 |
| 04-00-24200 | OPT Res Collected-2000 | 43.61CR | .00 | .00 | 43.61CR |
| 04-00-24201 | OPT Res Collected-2001 | 60.67CR | .00 | .00 | 60.67CR |
| 04-00-24202 | OPT Res Collected-2002 | 528.17CR | .00 | .00 | 528.17CR |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|-------------|---------------------------|-------------------------|--------|-------------------|----------------|
| | | DEBIT | CREDIT | | |
| 04-00-24203 | OPT Res Collected-2003 | 849.12 | .00 | .00 | 849.12 |
| 04-00-24204 | OPT Res Collected-2004 | 48,436.94CR | .00 | .00 | 48,436.94CR |
| 04-00-24205 | OPT Res Collected-2005 | 211,154.72CR | .00 | .00 | 211,154.72CR |
| 04-00-24206 | EMS Collected 2006 | 1,802,321.84CR | .00 | .00 | 1,802,321.84CR |
| 04-00-24207 | EMS Collected 2007 | 2,333,006.27CR | .00 | .00 | 2,333,006.27CR |
| 04-00-24208 | EMS Collected 2008 | 1,244,188.92CR | .00 | .00 | 1,244,188.92CR |
| 04-00-24300 | OPT NonRes Collected-2000 | 25.36CR | .00 | .00 | 25.36CR |
| 04-00-24301 | OPT NonRes Collected-2001 | 43.16CR | .00 | .00 | 43.16CR |
| 04-00-24302 | OPT NonRes Collected-2002 | 31.42CR | .00 | .00 | 31.42CR |
| 04-00-24303 | OPT NonRes Collected-2003 | 107.17CR | .00 | .00 | 107.17CR |
| 04-00-24304 | OPT NonRes Collected-2004 | 16,241.30CR | .00 | .00 | 16,241.30CR |
| 04-00-24305 | OPT NonRes Collected-2005 | 138,213.92CR | .00 | .00 | 138,213.92CR |
| 04-00-24700 | OPT Penalty | 5,598.70CR | .00 | .00 | 5,598.70CR |
| 04-00-24900 | OPT Distributions | 402,989.73 | .00 | .00 | 402,989.73 |
| 04-00-24901 | EMS Distributions | 5,333,733.25 | .00 | .00 | 5,333,733.25 |
| 04-00-25200 | BP/Mer Col.Retail for 00 | 966.17CR | .00 | .00 | 966.17CR |
| 04-00-25201 | BP/Mer Col.Retail for 01 | 2,357.26CR | .00 | .00 | 2,357.26CR |
| 04-00-25202 | BP/Mer Col.Retail for 02 | 1,390.41CR | .00 | .00 | 1,390.41CR |
| 04-00-25203 | BP/Mer Col.Retail for 03 | 4,715.92CR | .00 | .00 | 4,715.92CR |
| 04-00-25204 | BP/Mer Col.Retail for 04 | 24,226.15CR | .00 | .00 | 24,226.15CR |
| 04-00-25205 | BP/Mer Col.Retail for 05 | 811,786.18CR | .00 | .00 | 811,786.18CR |
| 04-00-25206 | BP/Mer col Retail for 06 | 846,260.08CR | .00 | .00 | 846,260.08CR |
| 04-00-25207 | BP/Mer Col Retail for 07 | 808,018.66CR | .00 | .00 | 808,018.66CR |
| 04-00-25208 | BP/Mer Col Retail for 08 | 792,871.01CR | .00 | .00 | 792,871.01CR |
| 04-00-25297 | BP/Mer Col.Retail for 97 | 116.99CR | .00 | .00 | 116.99CR |
| 04-00-25298 | BP/Mer Col.Retail for 98 | 82.24CR | .00 | .00 | 82.24CR |
| 04-00-25299 | BP/Mer Col.Retail for 99 | 316.36CR | .00 | .00 | 316.36CR |
| 04-00-25300 | BP/Mer Col.Whls1. for 00 | 1,585.41CR | .00 | .00 | 1,585.41CR |
| 04-00-25301 | BP/Mer Col.Whls1. for 01 | 1,185.00CR | .00 | .00 | 1,185.00CR |
| 04-00-25302 | BP/Mer Col.Whls1. for 02 | 2,115.97CR | .00 | .00 | 2,115.97CR |
| 04-00-25303 | BP/Mer Col.Whls1. for 03 | 6,784.97CR | .00 | .00 | 6,784.97CR |
| 04-00-25304 | BP/Mer Col.Whls1. for 04 | 7,517.27CR | .00 | .00 | 7,517.27CR |
| 04-00-25305 | BP/Mer Col.Whls1. for 05 | 287,889.43CR | .00 | .00 | 287,889.43CR |
| 04-00-25306 | BP/Mer col whls1 for 06 | 307,147.44CR | .00 | .00 | 307,147.44CR |
| 04-00-25307 | BP/Mer Col Whls1 for 07 | 321,436.34CR | .00 | .00 | 321,436.34CR |
| 04-00-25308 | BP/Mer Col. Whls1 for 08 | 316,820.22CR | .00 | .00 | 316,820.22CR |
| 04-00-25396 | BP/Mer Col.Whls1. B4 97 | 14.58CR | .00 | .00 | 14.58CR |
| 04-00-25399 | BP/Mer Col.Whls1. for 99 | 932.27CR | .00 | .00 | 932.27CR |
| 04-00-25400 | BP/Mer Col.Srvcs. for 00 | 1,007.66CR | .00 | .00 | 1,007.66CR |
| 04-00-25401 | BP/Mer Col.Srvcs. for 01 | 2,420.74CR | .00 | .00 | 2,420.74CR |
| 04-00-25402 | BP/Mer Col.Srvcs. for 02 | 5,195.24CR | .00 | .00 | 5,195.24CR |
| 04-00-25403 | BP/Mer Col.Srvcs. for 03 | 11,832.63CR | .00 | .00 | 11,832.63CR |
| 04-00-25404 | BP/Mer Col.Srvcs. for 04 | 10,732.58CR | .00 | .00 | 10,732.58CR |
| 04-00-25405 | BP/Mer Col.Srvcs. for 05 | 594,673.37CR | .00 | .00 | 594,673.37CR |
| 04-00-25406 | Bp/Mer col Srvcs for 06 | 621,765.84CR | .00 | .00 | 621,765.84CR |
| 04-00-25407 | BP/Mer Col Srvcs for 07 | 625,760.65CR | .00 | .00 | 625,760.65CR |
| 04-00-25408 | BP/Mer Col. Srvcs. for 08 | 623,659.25CR | .00 | .00 | 623,659.25CR |
| 04-00-25496 | BP/Mer Col.Srvcs. B4 97 | 93.39CR | .00 | .00 | 93.39CR |

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE | |
|---------------------------------|----------------------------|-------------------------|---------------|-------------------|-----------------|
| | | DEBIT | CREDIT | | |
| 04-00-25497 | BP/Mer Col.Srvcs. for 97 | 140.72CR | .00 | .00 | 140.72CR |
| 04-00-25498 | BP/Mer Col.Srvcs. for 98 | 305.86CR | .00 | .00 | 305.86CR |
| 04-00-25499 | BP/Mer Col.Srvcs. for 99 | 552.61CR | .00 | .00 | 552.61CR |
| 04-00-25700 | BP/Mer Penalty | 35,493.49CR | .00 | .00 | 35,493.49CR |
| 04-00-25900 | BP/Mer Distributions | 7,005,175.13 | .00 | .00 | 7,005,175.13 |
| 04-00-29910 | R E Distributions (Pr Yrs) | 35,467,916.71 | 13,156,860.03 | .00 | 48,624,776.74 |
| 04-00-29913 | R E Distribution Prior Yr | 449,724.49 | .00 | .00 | 449,724.49 |
| 04-00-29915 | OS Billed (Pr Yrs) | 6,204,886.52CR | .00 | 2,550,805.10 | 8,755,691.62CR |
| 04-00-29916 | R.E.Collection (Pr Yrs) | 35,974,919.72CR | .00 | 13,724,630.59 | 49,699,550.31CR |
| 04-00-29918 | KOZ Credits (Pr Yrs) | 861,342.63 | 462,124.33 | .00 | 1,323,466.96 |
| 04-00-29919 | R E HM BLD Crd (Pr Yrs) | 38,758.57 | 10,124.97 | .00 | 48,883.54 |
| 04-00-29920 | R E MISC Credits (Pr Yrs) | 27,027.72 | 2,257.52 | .00 | 29,285.24 |
| 04-00-29921 | Penalties (Pr Yrs) | 218,178.62CR | .00 | 97,588.70 | 315,767.32CR |
| 04-00-29922 | R E Discounts (Pr Yrs) | 635,787.92 | 238,222.63 | .00 | 874,010.55 |
| 04-00-29923 | Accounts Rec (Pr Yrs) | 5,277,757.60 | 2,076,298.28 | .00 | 7,354,055.88 |
| Total Liabilities & Fund Equity | | 2,076,298.28CR | 32,318,912.15 | 30,242,613.87 | .00 |
| Total Fund 04 City Trust Fund | | .00 | 32,318,912.15 | 32,318,912.15 | .00 |
| Proof of Balance | | .00 | 32,318,912.15 | 32,318,912.15 | .00 |

GF2105 1/23/09
13:15:29
Fund 05 EIT Non Resident F

Scranton Single Tax Office
Trial Balance
As Of December 31, 2008

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|-------------------------------------|----------------------|-------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| Liabilities & Fund Equity | | | | |
| Total Fund 05 EIT Non Resident Fund | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

GF2105 1/23/09
13:15:29
Fund 99 Dummy for Split

Scranton Single Tax Office
Trial Balance
As Of December 31, 2008

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| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|-------------------------------|----------------------|-------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Expenditures | | | | |
| Encumbrances | | | | |
| Total Fund 99 Dummy for Split | .00 | .00 | .00 | .00 |
| Proof of Balance | .00 | .00 | .00 | .00 |

All Funds are in Balance

Report title.....: D. Trial Balance (Pr Yr Adj)
Year.....: *LASTYR (*CURRENT, *LASTYR, YY, =List)
As Of Date.....: *ADJ (MM-MM, *CURRENT, *FISCAL, *ADJ,
*BASIS1 ACCRUAL-CASH AJ
*BASIS2 STATEMENT 34 AJ)

"Working" Trial Balance.....: N (Y=Yes, N=No)
Print Zero Beg/End Bal Acct....: N (Y=Yes, N=No)
Summary report (no detail).....: N (Y=Yes, N=No)

From Fund.....: 9999999999
To Fund.....: 9999999999
Report printer.....: *JOB (name, *JOB)
Number of copies.....: 01 (01-99)
Output type.....: 1 (1=Printer, 2=Display)
Run report.....: 1 (1=Interactive, 2=Batch)
Hold print file.....: Y (Y=Yes, N=No)
Compressed output.....: N (Y=Yes, N=No)

| Segment/Type | Sort Level | Total (Y/N/P) |
|--------------|------------|---------------|
| Fund | 1 | P |
| Department | 2 | |
| Account | 3 | |
| Acct Type | 4 | |
| | 2 | Y |

GF2105 1/23/09
13:15:29
Fund Unknown

Scranton Single Tax Office
Trial Balance
As Of December 31, 2008

| DESCRIPTION | BEGINNING BALANCE | YEAR END ADJUSTMENTS | | ENDING BALANCE |
|---------------------------|----------------------|-------------------------|--------|-------------------|
| | | DEBIT | CREDIT | |
| ----- | | | | |
| Liabilities & Fund Equity | | | | |
| Proof of Balance | .00 | .00 | .00 | .00 |