**§ 31. Form of reports.** The reports shall be in the form to be prescribed by the comptroller and shall contain:

1. A statement of the receipts of such municipal corporation, industrial development agency, district, agency or activity from all sources and of all accounts or revenue which may be due and uncollected at the close of the fiscal year.

2. A statement of the disbursements of such municipal corporation, industrial development agency, district, agency or activity during the fiscal year.

3. A detailed statement of the indebtedness of the municipal corporation, industrial development agency, district, agency or activity at the close of the fiscal year, the provisions made for the payment thereof, together with the purposes for which it was incurred.

4. A detailed statement of installment purchase contracts entered into by a municipal corporation, school district, district corporation or board of cooperative educational services, the provisions made for the payment thereof, the purposes for which such contract was entered into, whether such contract was financed by the execution and delivery of certificates of participation, and such other information as the comptroller shall require.

5. A statement of the costs of ownership and operation and of the income of each and every public service industry owned, maintained or operated by any such municipal corporation, industrial development agency, district, agency or activity.

6. Such further or more specific information in relation to the cost of any branch of the service, or the cost of any improvement, of such municipal corporation, industrial development agency, district, agency or activity, as may be required by the comptroller.