

Borough of Aldan

Annual Audit and Financial Report

December 31, 2021



BARSZ GOWIE AMON FULTZ

Certified Public Accountants

Independent Auditor's Report

To the Council Members
Borough of Aldan

Opinion

We have audited the Annual Audit and Financial Report, FORM DCED-CLGS-30 of Aldan Borough as of and for the year ended December 31, 2021.

In our opinion, the accompanying financial report referred to above presents fairly, in all material respects, the cash basis of Aldan Borough as of December 31, 2021 and the revenues it received and expenditures it paid for the year then ended on the basis of accounting as described below and on the basis of the financial reporting provisions of the Commonwealth of Pennsylvania DCED.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are required to be independent of Aldan Borough, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the provisions of the prescribed or permitted by the DCED statutory reporting requirements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter. This financial report does not include all disclosures ordinarily required in financial statements prepared in accordance with generally accepted accounting principles as permitted by the DCED.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions prescribed or permitted by the Commonwealth Pennsylvania Department of Community and Economic Development ("DCED"). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial report that are free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Aldan Borough's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial report.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Aldan Borough's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

The report is intended solely for the information and use of the governing body and management of the Borough of Aldan, Aldan, Pennsylvania; for the filing with the Department of Community and Economic Development and the County of Delaware; and is not intended to be and should not be used by anyone other than these specified parties.

Barsz Gowie Amon & Fultz, LLC

Media, Pennsylvania
December 19, 2022

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____
Borough of: Aldan County: Delaware
Township of: _____ County: _____
Municipality of: _____ County: _____

ALDAN BOROUGH, DELAWARE COUNTY
BALANCE SHEET
 December 31, 2021

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
	100-120 Cash and Investments	1,017,524	62,583	
140-144 Tax Receivable				
121-129				
145-149 Accounts Receivable(excluding taxes)				
130 Due From Other Funds				
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$ 1,017,524	\$ 62,583	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes & Other Payroll Withholdings	3,446			
200-209				
231-239 All Other Current Liabilities	(1,095)			
230 Due to Other Funds	381,494			
260-269 Long Term Liabilities	16,687			
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 400,532	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	616,992	62,583		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 616,992	\$ 62,583	\$ -	\$ -

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

ALDAN BOROUGH, DELAWARE COUNTY
BALANCE SHEET
December 31, 2021

	Proprietary Funds		Fiduciary Funds	Account Groups		Total
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments	496,692		4,751,862			6,328,661
140-144 Tax Receivable						-
121-129						
145-149 Accounts Receivable(excluding taxes)			2,248			2,248
130 Due From Other Funds	381,494					381,494
131-139						
150-159 Other Current Assets						-
160-169 Fixed Assets						-
180-189 Other Debits						-
TOTAL ASSETS AND OTHER DEBITS	\$ 878,186	\$ -	\$ 4,754,110	\$ -	\$ -	\$ 6,712,403

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						3,446
200-209						
231-239 All Other Current Liabilities						(1,095)
230 Due To Other Funds						381,494
260-269 Long Term Liabilities						16,687
240-259 Current Portion of Long-Term Debt & Other Credits						-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,532

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets						-
270 -289 Fund Balance/Retained Earnings on 12/31	878,186		4,754,110			6,311,871
291-299 Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 878,186	\$ -	\$ 4,754,110	\$ -	\$ -	\$ 6,311,871

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 6,712,403
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

REVENUES	Governmental Funds			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Services
TAXES				
301.00 Real Estate Taxes	1,371,375			
305.00 Occupation Taxes (levied under municipal code)				
308.00 Residence Taxes (levied by cities of the 3rd Class)				
Regional Asset District Sales Tax				
309.00 (Allegheny County municipalities only)				
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes	147,003			
310.20 Earned Income Taxes/Wage Taxes				
310.30 Business Gross Receipts Taxes				
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**				
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				
310.90 Other Local Tax Enabling Act/Act 511/Taxes				
TOTAL TAXES	\$ 1,518,378	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits	211,047			
321.80 Cable Television Franchise Fees	80,616			
TOTAL LICENSES & PERMITS	\$ 291,663	\$ -	\$ -	\$ -

FINES & FORFEITS				
330-332 Fines and Forfeits	46,997			
TOTAL FINES & FORFEITS	\$ 46,997	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	1,177	11		
342.00 Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES	\$ 1,177	\$ 11	\$ -	\$ -

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

**ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021**

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes				1,371,375
305.00 Occupation Taxes (levied under municipal code)				-
308.00 Residence Taxes (levied by cities of the 3rd class)				-
Regional Assset District Sales Tax				-
309.00 (Allegheny County municipalities only)				-
310.00 Per Capita Taxes				-
310.10 Real Estate Transfer Taxes				147,003
310.20 Earned Income Taxes/Wage Taxes				-
310.30 Business Gross Receipts Taxes				-
310.40 Occupation Taxes (levied under Act 511)				-
310.50 Local Services Tax**				-
310.60 Amusement/Admission Taxes				-
310.70 Mechanical Device Taxes				-
310.90 Other Local Tax Enabling Act/Act 511 Taxes				-
				-
				-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 1,518,378

LICENSES & PERMITS				
320-322 All Other Licenses and Permits				211,047
321.80 Cable Television Franchise Fees				80,616
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ 291,663

FINES & FORFEITS				
330-332 Fines and Forfeits				46,997
TOTAL FINES & FORFEITS	\$ -	\$ -	\$ -	\$ 46,997

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	520		565,571	567,279
342.00 Rents and Royalties				-
TOTAL INTEREST, RENTS & ROYALTIES	\$ 520	\$ -	\$ 565,571	\$ 567,279

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

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)			
FEDERAL		General Fund	Capital Projects	Debt Service	
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	217,712			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ 217,712	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development	7,454			
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	1,200			
355.01	Public Utility Realty Tax (PURTA)	1,351			
355.02 -	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		105,108		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	47,973			
355.07	Foreign Fire Insurance Tax Distribution	18,688			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution **				
355.00	All Other Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		\$ 76,666	\$ 105,108	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets	5,468			
357.00	All Other Local Governmental Units Capital and Operating Grants	86,266			
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				
TOTAL LOCAL GOVERNMENT UNITS		\$ 91,734	\$ -	\$ -	\$ -

** New line items in 2012

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
FEDERAL				
351.03 Highways and Streets				-
351.09 Community Development				-
351.00 All Other Federal Capital and Operating Grants				217,712
352.01 National Forest				-
352.00 All Other Federal Shared Revenue & Entitlements				-
353.00 Federal Payments in Lieu of Taxes				-
TOTAL FEDERAL	\$ -	\$ -	\$ -	\$ 217,712

STATE				
354.03 Highways and Streets				-
354.09 Community Development				7,454
354.15 Recycling/Act 101				-
354.00 All Other State Capital and Operating Grants				1,200
355.01 Public Utility Realty Tax (PURTA)				1,351
355.02 - Motor Vehicle Fuel Tax				
355.03 (Liquid Fuels Tax) and State Road Turnback				105,108
355.04 Alcoholic Beverage Licenses				-
355.05 General Municipal Pension System State Aid				47,973
355.07 Foreign Fire Insurance Tax Distribution				18,688
355.08 Local Share Assessment/Gaming Proceeds				-
355.09 Marcellus Shale Impact Fee Distribution **				-
355.00 All Other Shared Revenues & Entitlements				-
356.00 State Payments in Lieu of Taxes				-
TOTAL STATE	\$ -	\$ -	\$ -	\$ 181,774

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets				5,468
357.00 All Other Local Governmental Units Capital and Operating Grants				86,266
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services				-
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
TOTAL LOCAL GOVERNMENT UNITS	\$ -	\$ -	\$ -	\$ 91,734

TOTAL INTERGOVERNMENTAL REVENUES

\$ 491,220

** New line items in 2012

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government	17			
362.00 Public Safety	3,165			
363.20 Parking				
363.00 All Other Charges for Highway & Streets Services				
364.10 Wastewater/Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash)	351,453			
364.60 Host Municipality Benefit Fee for Solid Waste Facility				
364.00 All Other Charges for Sanitation Services				
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation	3,700			
368.00 Airports				
369.00 Bars				
370.00 Cemeteries				
372.00 Electric System				
373.00 Gas System				
374.00 Housing System				
375.00 Markets				
377.00 Transit Systems				
378.00 Water System				
379.00 All Other Charges for Services				
TOTAL CHARGES FOR SERVICE	\$ 358,335	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors	43,482			
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 43,482	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers**		62,468		
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures	150,703			
TOTAL OTHER FINANCING SOURCES	\$ 150,703	\$ 62,468	\$ -	\$ -

TOTAL REVENUES	\$ 2,796,847	\$ 167,587	\$ -	\$ -
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** The total of line 392.00 must match the total of line 492.00

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

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				17
362.00 Public Safety				3,165
363.20 Parking				-
363.00 All Other Charges for Highway & Streets Services				-
364.10 Wastewater/Sewage Charges	743,319			743,319
364.30 Solid Waste Collection & Disposal Charge (trash)				351,453
364.60 Host Municipality Benefit Fee for Solid Waste Facility				-
364.00 All Other Charges for Sanitation Services				-
365.00 Health				-
366.00 Human Services				-
367.00 Culture and Recreation				3,700
368.00 Airports				-
369.00 Bars				-
370.00 Cemeteries				-
372.00 Electric System				-
373.00 Gas System				-
374.00 Housing System				-
375.00 Markets				-
377.00 Transit Systems				-
378.00 Water System				-
379.00 All Other Charges for Services				-
TOTAL CHARGES FOR SERVICE	\$ 743,319	\$ -	\$ -	\$ 1,101,654

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				-
386.00 Escheats (sale of personal property)				-
387.00 Contributions & Donations from Private Sectors				43,482
388.00 Fiduciary Fund Pension Contributions			155,736	155,736
389.00 All Other Unclassified Operating Revenues***				-
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ 155,736	\$ 199,218

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				-
392.00 Interfund Operating Transfers**				62,468
393.00 Proceeds of General Long-Term Debt				-
394.00 Proceeds of Short-Term Debt				-
395.00 Refunds of Prior Year Expenditures				150,703
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 213,171

TOTAL REVENUES	\$ 743,839	\$ -	\$ 721,307	\$ 4,429,580
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** The total of line 392.00 must match the total of line 492.00

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

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	21,012			
401.00 Executive (Manager or Mayor)	109,772			
402.00 Auditing Services/Financial Administration	26,830			
403.00 Tax Collection	8,833			
404.00 Solicitor/Legal Services	58,024			
405.00 Secretary/Clerk				
406.00 Other General Government Administration	16,266			
407.00 IT-Networking Services-Data Processing	1,684			
408.00 Engineering Services	4,140			
409.00 General Government Buildings and Plant	31,443			
TOTAL GENERAL GOVERNMENT	\$ 278,004	\$ -	\$ -	\$ -

PUBLIC SAFETY				
410.00 Police	1,086,359			
411.00 Fire	39,796			
412.00 Ambulance/Rescue				
413.00 UCC and Code Enforcement	107,040			
414.00 Planning and Zoning				
415.00 Emergency Management & Communications				
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety	32,931			
TOTAL PUBLIC SAFETY	\$ 1,266,126	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services	1,316			
TOTAL HEALTH AND HUMAN SERVICES	\$ 1,316	\$ -	\$ -	\$ -

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal	2,600			
427.00 Solid Waste Collection and Disposal (trash)	317,680			
428.00 Weed Control				
429.00 Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION	\$ 320,280	\$ -	\$ -	\$ -

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				21,012
401.00 Executive (Manager or Mayor)				109,772
402.00 Auditing Services/Financial Administration				26,830
403.00 Tax Collection				8,833
404.00 Solicitor/Legal Services				58,024
405.00 Secretary/Clerk				-
406.00 Other General Government Administration				16,266
407.00 IT-Networking Services-Data Processing				1,684
408.00 Engineering Services	1,697			5,837
409.00 General Government Buildings and Plant				31,443
TOTAL GENERAL GOVERNMENT	\$ 1,697	\$ -	\$ -	\$ 279,701

PUBLIC SAFETY				
410.00 Police				1,086,359
411.00 Fire				39,796
412.00 Ambulance/Rescue				-
413.00 UCC and Code Enforcement				107,040
414.00 Planning and Zoning				-
415.00 Emergency Management & Communications				-
416.00 Militia and Armories				-
417.00 Examination of Licensed Occupations				-
418.00 Public Scales (weights and measures)				-
419.00 Other Public Safety				32,931
TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ 1,266,126

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services				1,316

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal				2,600
427.00 Solid Waste Collection and Disposal (trash)				317,680
428.00 Weed Control				-
429.00 Wastewater/Sewage Collection & Treatment	611,459			611,459
TOTAL PUBLIC WORKS - SANITATION	\$ 611,459	\$ -	\$ -	\$ 931,739

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration				
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance - Snow Removal	19,419			
433.00 Traffic Control Devices	7,652	4,194		
434.00 Street Lighting	44,016	25,157		
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains	42,985			
437.00 Repairs of Tools and Machinery				
438.00 Maintenance & Repairs of Roads & Bridges	37,976			
439.00 Highway Construction and Rebuilding Projects	2,062	81,892		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 154,110	\$ 111,243	\$ -	\$ -

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

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	21,466			
452.00 Participant Recreation				
453.00 Spectator Recreation				
454.00 Parks	44,179			
455.00 Shade Trees				
456.00 Libraries				
457.00 Civil and Military Celebrations				
458.00 Senior Citizens' Centers	500			
459.00 All Other Culture and Recreation	8,837			
TOTAL CULTURE AND RECREATION	\$ 74,982	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources				
462.00 Community Development and Housing				
463.00 Economic Development				
464.00 Economic Opportunity				
465.00-469.00 All Other Community Development	24,837			
TOTAL COMMUNITY DEVELOPMENT	\$ 24,837	\$ -	\$ -	\$ -

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration				-
431.00 Cleaning of Streets and Gutters				-
432.00 Winter Maintenance - Snow Removal				19,419
433.00 Traffic Control Devices				11,846
434.00 Street Lighting				69,173
435.00 Sidewalks and Crosswalks				-
436.00 Storm Sewers and Drains	104,018			147,003
437.00 Repairs of Tools and Machinery				-
438.00 Maintenance & Repairs of Roads & Bridges				37,976
439.00 Highway Construction and Rebuilding Projects				83,954
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	104,018	-	-	369,371

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

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration				21,466
452.00 Participant Recreation				-
453.00 Spectator Recreation				-
454.00 Parks				44,179
455.00 Shade Trees				-
456.00 Libraries				-
457.00 Civil and Military Celebrations				-
458.00 Senior Citizens' Centers				500
459.00 All Other Culture and Recreation				8,837
TOTAL CULTURE AND RECREATION	-	-	-	74,982

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources				-
462.00 Community Development and Housing				-
463.00 Economic Development				-
464.00 Economic Opportunity				-
465.00-469.00 All Other Community Development				24,837
TOTAL COMMUNITY DEVELOPMENT	-	-	-	24,837

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	45,861			
482.00 Judgements and Losses				
483.00 Pension/Retirement Fund Contributions	135,202			
484.00 Worker Compensation Insurance	23,860			
487.00 Group Insurance and Other Benefits				
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 204,923	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety	71,578			
TOTAL INSURANCE	\$ 71,578	\$ -	\$ -	\$ -

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

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	10,051			
492.00 Interfund Operating Transfers**	62,468			
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$ 72,519	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,468,675	\$ 111,243	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 328,172	\$ 56,344	\$ -	\$ -
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** The total of line 492.00 must match the total of line 392.00

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

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICES				
471.00 Debt Principal (short-term and long-term)				-
472.00 Debt Interest (short-term and long-term)				-
475.00 Fiscal Agent Fees				-
TOTAL DEBT SERVICES	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				45,861
482.00 Judgements and Losses				-
483.00 Pension/Retirement Fund Contributions				135,202
484.00 Worker Compensation Insurance				23,860
487.00 Group Insurance and Other Benefits				-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	-	-	204,923
INSURANCE				
486.00 Insurance, Casualty, and Surety				71,578
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	 	 	572,428	572,428
489.00 All Other Unclassified Expenditures***			31,295	31,295
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	-	-	603,723	603,723
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				10,051
492.00 Interfund Operating Transfers**				62,468
493.00 All Other Financing Uses				-
TOTAL OTHER FINANCING USES	-	-	-	72,519
TOTAL EXPENDITURES	\$ 717,174	\$ -	\$ 603,723	\$ 3,900,815
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 26,665	\$ -	\$ 117,584	\$ 528,765

** The total of line 492.00 must match the the total of line 392.00

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

