

**ANNUAL AUDIT AND
FINANCIAL REPORT**

BOROUGH OF BROOKHAVEN

DECEMBER 31, 2021



BOROUGH OF BROOKHAVEN

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CYNTHIA FELZER LEITZELL, CPA
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LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Members of Council
Borough of Brookhaven
Brookhaven, Pennsylvania

Report on the Audit of Financial Statements

Opinions

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of BOROUGH OF BROOKHAVEN as of and for the year ended December 31, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BOROUGH OF BROOKHAVEN as of December 31, 2021, and the revenues it received and expenditures it paid for the year then ended in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of BOROUGH OF BROOKHAVEN as of December 31, 2021, or the changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 that we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). BOROUGH OF BROOKHAVEN prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial report of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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 of Commonwealth of 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 financial reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS and *Government 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 GAAS and *Government 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 in the financial statements
- obtain an understanding of the 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 the Borough's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements
- conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022 on our consideration of the Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Borough's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering BOROUGH OF BROOKHAVEN's internal control over financial reporting and compliance.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

March 31, 2022
Media, Pennsylvania

Balance Sheet

December 31st, 2021

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 2,085,251	\$ 220,799	\$ -	\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-
130 Due From Other Funds.....	411,963	-	-	-
131-139 150-159 Other Current Assets.....	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 2,497,214	\$ 220,799	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	443,791	-	-	-
230 Due To Other Funds.....	-	71,543	-	-
260-269 Long Term Liabilities.....	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 443,791	\$ 71,543	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	2,053,423	149,256	-	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 2,053,423	\$ 149,256	\$ -	\$ -

Balance Sheet

December 31st, 2021

ASSETS AND OTHER DEBITS	Fiduciary					Total
	Proprietary Funds		Funds	Account Groups		
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120 Cash and Investments.....	\$ 3,394,372	\$ -	\$ -	\$ -	\$ -	\$ 5,700,422
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-	-	-
130 Due From Other Funds.....	-	-	-	-	-	411,963
131-139 150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 3,394,372	\$ -	\$ -	\$ -	\$ -	\$ 6,112,385

LIABILITIES AND OTHER CREDITS						
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	-	-	-	-	-	443,791
230 Due To Other Funds.....	340,420	-	-	-	-	411,963
260-269 Long Term Liabilities.....	-	-	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 340,420	\$ -	\$ -	\$ -	\$ -	\$ 855,754

FUND AND ACCOUNT GROUP EQUITY						
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	3,053,952	-	-	-	-	5,256,631
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 3,053,952	\$ -	\$ -	\$ -	\$ -	\$ 5,256,631

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 6,112,385

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Taxes				
301.00 Real Estate Taxes.....	\$ 1,981,844		\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	280,426		-	-
310.20 Earned Income Taxes/Wage Taxes.....	1,360,532		-	-
310.30 Business Gross Receipts Taxes.....	488,245	-	-	-
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/Act511/Taxes	-	-	-	-
TOTAL TAXES.....	\$ 4,111,047	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	333,102		-	-
321.80 Cable Television Franchise Fees.....	184,388		-	-
TOTAL LICENSES & PERMITS.....	\$ 517,490	\$ -	\$ -	\$ -

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	30,429		-	-
TOTAL FINES AND FORFEITS	\$ 30,429	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	1,672	205	-	-
342.00 Rents and Royalties.....	77,920	-	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 79,592	\$ 205	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,981,844
305.00 Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).....	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	-	-	-	280,426
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	1,360,532
310.30 Business Gross Receipts Taxes.....	-	-	-	488,245
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/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 4,111,047

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	-	-	-	333,102
321.80 Cable Television Franchise Fees.....	-	-	-	184,388
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 517,490

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	-	-	-	30,429
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 30,429

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	3,017	-	-	4,894
342.00 Rents and Royalties.....	-	-	-	77,920
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 3,017	\$ -	\$ -	\$ 82,814

Statement of Revenues and Expenditures

December 31st, 2021

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	421,241	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ 421,241	\$ -	\$ -	\$ -

STATE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	57,332	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	3,973	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	206,672	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	124,729	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	44,110	-	-	-
355.08 Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ 230,144	\$ 206,672	\$ -	\$ -

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	8,910	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	15,715	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 24,625	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ -	\$ -	\$ -	\$ 421,241
STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	-	-	-	57,332
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	3,973
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	206,672
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid....	-	-	-	124,729
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	44,110
355.08 Local Share Assessment/Gaming Proceeds**	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
TOTAL STATE.....	\$ -	\$ -	\$ -	\$ 436,816
LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	8,910
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	15,715
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 24,625
TOTAL INTERGOVERNMENTAL REVENUES				\$ 882,682

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	87,272	-	-	-
362.00 Public Safety.....	2,960	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	-
365.00 Health.....	6,925	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	25,980	-	-	-
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.....	\$ 123,137	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	9,112	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	17,632	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 26,744	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	1,355	-	-	-
392.00 Interfund Operating Transfers.....	-	-	-	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	138,059	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 139,414	\$ -	\$ -	\$ -
TOTAL REVENUES.....	\$ 5,703,863	\$ 206,877	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government.....	-	-	-	87,272
362.00 Public Safety.....	-	-	-	2,960
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	1,819,380	-	-	1,819,380
364.30 Solid Waste Collection & Disposal Charge (trash)	646,675	-	-	646,675
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	-
365.00 Health.....	-	-	-	6,925
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	25,980
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.....	\$ 2,466,055	\$ -	\$ -	\$ 2,589,192
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	9,112
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	17,632
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ -	\$ 26,744
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	1,355
392.00 Interfund Operating Transfers.....	-	-	-	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	138,059
TOTAL OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ 139,414
TOTAL REVENUES.....	\$ 2,469,072	\$ -	\$ -	\$ 8,379,812

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body.....	20,000	-	-	-
401.00 Executive (Manager or Mayor).....	5,000	-	-	-
402.00 Auditing Services/Financial Administration.....	70,159	-	-	-
403.00 Tax Collection.....	105,317	-	-	-
404.00 Solicitor/Legal Services.....	79,340	-	-	-
405.00 Secretary/Clerk.....	126,723	-	-	-
406.00 Other General Government Administration.....	51,115	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	77,168	5,364	-	-
409.00 General Government Buildings and Plant.....	282,986	-	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 817,808	\$ 5,364	\$ -	\$ -
PUBLIC SAFETY				
410.00 Police.....	1,442,318	-	-	-
411.00 Fire	538,993	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	137,234	-	-	-
414.00 Planning and Zoning.....	19,489	-	-	-
415.00 Emergency Management & Communications.....	9,469	-	-	-
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ 2,147,503	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES				
420.00 - 425.00 Health and Human Services.....	13,109	-	-	-
PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	-	-	-	20,000
401.00 Executive (Manager or Mayor).....	-	-	-	5,000
402.00 Auditing Services/Financial Administration.....	-	-	-	70,159
403.00 Tax Collection.....	-	-	-	105,317
404.00 Solicitor/Legal Services.....	-	-	-	79,340
405.00 Secretary/Clerk.....	-	-	-	126,723
406.00 Other General Government Administration.....	-	-	-	51,115
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	56,251	-	-	138,783
409.00 General Government Buildings and Plant.....	-	-	-	282,986
TOTAL GENERAL GOVERNMENT.....	\$ 56,251	\$ -	\$ -	\$ 879,423

PUBLIC SAFETY				
410.00 Police.....	-	-	-	1,442,318
411.00 Fire	-	-	-	538,993
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	137,234
414.00 Planning and Zoning.....	-	-	-	19,489
415.00 Emergency Management & Communications.....	-	-	-	9,469
416.00 Militia and Armories.....	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 2,147,503

HEALTH AND HUMAN SERVICES				
420.00 - 425.00 Health and Human Services.....	\$ -	\$ -	\$ -	\$ 13,109

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	659,008	-	-	659,008
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	1,276,924	-	-	1,276,924
TOTAL PUBLIC WORKS - SANITATION.....	\$ 1,935,932	\$ -	\$ -	\$ 1,935,932

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration.....	235,161	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	20,229	17,807	-	-
433.00 Traffic Control Devices.....	2,922	5,492	-	-
434.00 Street Lighting.....	3,500	47,530	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	12,973	67,322	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges....	36,421	-	-	-
439.00 Highway Construction and Rebuilding Projects....	-	174,209	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 311,206	\$ 312,360	\$ -	\$ -

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.....	7,262	-	-	-
452.00 Participant Recreation.....	47,606	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	63,962	-	-	-
455.00 Shade Trees.....	2,682	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ 121,512	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				
430.00 General Services - Administration.....	-	-	-	235,161
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	38,036
433.00 Traffic Control Devices.....	-	-	-	8,414
434.00 Street Lighting.....	-	-	-	51,030
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	80,295
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	36,421
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	174,209
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ 623,566
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.....	-	-	-	7,262
452.00 Participant Recreation.....	-	-	-	47,606
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	63,962
455.00 Shade Trees.....	-	-	-	2,682
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ 121,512
COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465-469 All other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....	\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	227,534	-	-	-
472.00 Debt Interest (short-term and long-term).....	21,973	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 249,507	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	148,760	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	348,358	-	-	-
484.00 Workers Compensation Insurance.....	163,599	-	-	-
487.00 Other Group Insurance Benefits.....	619,883	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 1,280,600	\$ -	\$ -	\$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	147,640	-	-	-
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.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ 5,088,885	\$ 317,724	\$ -	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 614,978	\$ (110,847)	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2021

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	81,000	-	-	308,534
472.00 Debt Interest (short-term and long-term).....	26,122	-	-	48,095
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 107,122	\$ -	\$ -	\$ 356,629
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	148,760
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	348,358
484.00 Workers Compensation Insurance.....	-	-	-	163,599
487.00 Other Group Insurance Benefits.....	-	-	-	619,883
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 1,280,600
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	147,640
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.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ 2,099,305	\$ -	\$ -	\$ 7,505,914
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 369,767	\$ -	\$ -	\$ 873,898

DEBT STATEMENT

Type	Purpose Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balances
General Obligation Bonds and Notes											
	Fire Truck Note	2008	2023	150,000.00	30,869.00	-	30,869.00	-	-	-	-
	Wastewater Revenue Notes	2010	2030	1,620,000.00	929,000.00	-	81,000.00	-	848,000.00	-	848,000.00
	Series 2012	2012	2025	2,210,000.00	928,000.00	-	177,000.00	-	751,000.00	-	751,000.00
Revenue Bonds and Notes											
Lease Rental Debt/General Leases											
Tax and Revenue Anticipation Notes											
Other											
	2017 LED Street Light Loan	2017	2027	190,837	127,341	-	19,565	-	107,776	-	107,776

Total bonds and notes outstanding	\$ 1,599,000
Capitalized lease obligations	107,776
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 1,706,776
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 1,706,776

