

Borough of Aldan

Annual Audit and Financial Report

December 31, 2020



Independent Auditor's Report

To the Council Members
Borough of Aldan

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, 2020.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020 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 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.

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
October 15, 2021

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Governor's Center for Local Governemnt Services
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Harrisburg, PA 17120-0225
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2020 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, 2020

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments	852,193	6,239		
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	\$ 852,193	\$ 6,239	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes & Other Payroll Withholdings	24,699			
200-209				
231-239 All Other Current Liabilities				
230 Due to Other Funds	521,991			
260-269 Long Term Liabilities	16,683			
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 563,373	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	288,820	6,239		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 288,820	\$ 6,239	\$ -	\$ -

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, 2020

	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	329,530		4,627,572			5,815,534
140-144 Tax Receivable						-
121-129						
145-149 Accounts Receivable(excluding taxes)			8,954			8,954
130 Due From Other Funds	521,991					521,991
131-139						
150-159 Other Current Assets						-
160-169 Fixed Assets						-
180-189 Other Debits						-
TOTAL ASSETS AND OTHER DEBITS	\$ 851,521	\$ -	\$ 4,636,526	\$ -	\$ -	\$ 6,346,479

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						24,699
200-209						-
231-239 All Other Current Liabilities						-
230 Due To Other Funds						521,991
260-269 Long Term Liabilities						16,683
240-259 Current Portion of Long-Term Debt & Other Credits						-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563,373

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets						-
270 -289 Fund Balance/Retained Earnings on 12/31	851,521		4,636,526			5,783,106
291-299 Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 851,521	\$ -	\$ 4,636,526	\$ -	\$ -	\$ 5,783,106

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY						\$ 6,346,479
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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, 2020

REVENUES	Governmental Funds			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Services
TAXES				
301.00 Real Estate Taxes	1,275,085			
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	79,246			
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	\$ 1,354,331	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits	160,099			
321.80 Cable Television Franchise Fees	130,780			
TOTAL LICENSES & PERMITS	\$ 290,879	\$ -	\$ -	\$ -

FINES & FORFEITS				
330-332 Fines and Forfeits	48,428			
TOTAL FINES & FORFEITS	\$ 48,428	\$ -	\$ -	\$ -

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	1,437	16		
342.00 Rents and Royalties				
TOTAL INTEREST, RENTS & ROYALTIES	\$ 1,437	\$ 16	\$ -	\$ -

**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, 2020

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes				1,275,085
305.00 Occupation Taxes (levied under municipal code)				-
308.00 Residence Taxes (levied by cities of the 3rd class)				-
Regional Assesment District Sales Tax (Allegheny County municipalities only)				-
309.00 Per Capita Taxes				-
310.00 Real Estate Transfer Taxes				79,246
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	\$ -	\$ -	\$ -	\$ 1,354,331

LICENSES & PERMITS

320-322 All Other Licenses and Permits				160,099
321.80 Cable Television Franchise Fees				130,780
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ 290,879

FINES & FORFEITS

330-332 Fines and Forfeits				48,428
TOTAL FINES & FORFEITS	\$ -	\$ -	\$ -	\$ 48,428

INTEREST, RENTS & ROYALTIES

341.00 Interest Earnings	460		579,277	581,190
342.00 Rents and Royalties				-
TOTAL INTEREST, RENTS & ROYALTIES	\$ 460	\$ -	\$ 579,277	\$ 581,190

**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, 2020

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	47,133			
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		\$ 47,133	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	22,593			
355.01	Public Utility Realty Tax (PURTA)				
355.02 -	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		113,207		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	39,391			
355.07	Foreign Fire Insurance Tax Distribution	20,992			
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		\$ 82,976	\$ 113,207	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets	5,468			
357.00	All Other Local Governmental Units Capital and Operating Grants				
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		\$ 5,468	\$ -	\$ -	\$ -

** New line items in 2012

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

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				47,133
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	\$ -	\$ -	\$ -	\$ 47,133

STATE				
354.03 Highways and Streets				-
354.09 Community Development				-
354.15 Recycling/Act 101				-
354.00 All Other State Capital and Operating Grants				22,593
355.01 Public Utility Realty Tax (PURTA)				-
355.02 - Motor Vehicle Fuel Tax				113,207
355.03 (Liquid Fuels Tax) and State Road Turnback				-
355.04 Alcoholic Beverage Licenses				-
355.05 General Municipal Pension System State Aid				39,391
355.07 Foreign Fire Insurance Tax Distribution				20,992
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	\$ -	\$ -	\$ -	\$ 196,183

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets				5,468
357.00 All Other Local Governmental Units Capital and Operating Grants				-
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	\$ -	\$ -	\$ -	\$ 5,468

TOTAL INTERGOVERNMENTAL REVENUES				\$ 248,784
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** New line items in 2012

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government	3,015			
362.00 Public Safety				
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)	351,891			
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	8,100			
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	1,000			
TOTAL CHARGES FOR SERVICE	\$ 364,006	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors	23,126			
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ 23,126	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				
392.00 Interfund Operating Transfers**		45,000		
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures	69,200			
TOTAL OTHER FINANCING SOURCES	\$ 69,200	\$ 45,000	\$ -	\$ -

TOTAL REVENUES	\$ 2,286,984	\$ 158,223	\$ -	\$ -
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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, 2020

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				3,015
362.00 Public Safety				-
363.20 Parking				-
363.00 All Other Charges for Highway & Streets Services				-
364.10 Wastewater/Sewage Charges	687,304			687,304
364.30 Solid Waste Collection & Disposal Charge (trash)				351,891
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				8,100
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				1,000
TOTAL CHARGES FOR SERVICE	\$ 692,440	\$ -	\$ -	\$ 1,051,310

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				-
386.00 Escheats (sale of personal property)				-
387.00 Contributions & Donations from Private Sectors				23,126
388.00 Fiduciary Fund Pension Contributions			154,042	154,042
389.00 All Other Unclassified Operating Revenues***				-
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ 154,042	\$ 177,168

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				-
392.00 Interfund Operating Transfers**				45,000
393.00 Proceeds of General Long-Term Debt				-
394.00 Proceeds of Short-Term Debt				-
395.00 Refunds of Prior Year Expenditures				69,200
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 114,200

TOTAL REVENUES	\$ 692,900	\$ -	\$ 733,319	\$ 3,866,290
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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, 2020

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	21,525			
401.00	Executive (Manager or Mayor)	106,733			
402.00	Auditing Services/Financial Administration	26,474			
403.00	Tax Collection	8,814			
404.00	Solicitor/Legal Services	71,481			
405.00	Secretary/Clerk				
406.00	Other General Government Administration	18,860			
407.00	IT-Networking Services-Data Processing	10,358			
408.00	Engineering Services	1,655			
409.00	General Government Buildings and Plant	40,582			
TOTAL GENERAL GOVERNMENT		\$ 306,482	\$ -	\$ -	\$ -
PUBLIC SAFETY					
410.00	Police	1,157,875			
411.00	Fire	38,421			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	98,259			
414.00	Planning and Zoning	1,633			
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	25,019			
TOTAL PUBLIC SAFETY		\$ 1,321,207	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES					
420.00-425.00 Health and Human Services		2,705			
TOTAL HEALTH AND HUMAN SERVICES		\$ 2,705	\$ -	\$ -	\$ -
PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal	46,949			
427.00	Solid Waste Collection and Disposal (trash)	292,274			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION		\$ 339,223	\$ -	\$ -	\$ -

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				21,525
401.00 Executive (Manager or Mayor)				106,733
402.00 Auditing Services/Financial Administration				26,474
403.00 Tax Collection				8,814
404.00 Solicitor/Legal Services				71,481
405.00 Secretary/Clerk				-
406.00 Other General Government Administration				18,860
407.00 IT-Networking Services-Data Processing				10,358
408.00 Engineering Services	5,187			6,842
409.00 General Government Buildings and Plant				40,582
TOTAL GENERAL GOVERNMENT	\$ 5,187	\$ -	\$ -	\$ 311,669

PUBLIC SAFETY				
410.00 Police				1,157,875
411.00 Fire				38,421
412.00 Ambulance/Rescue				-
413.00 UCC and Code Enforcement				98,259
414.00 Planning and Zoning				1,633
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				25,019
TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ 1,321,207

HEALTH AND HUMAN SERVICES				
420.00-425.00 Health and Human Services				2,705

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal				46,949
427.00 Solid Waste Collection and Disposal (trash)				292,274
428.00 Weed Control				-
429.00 Wastewater/Sewage Collection & Treatment	589,862			589,862
TOTAL PUBLIC WORKS - SANITATION	\$ 589,862	\$ -	\$ -	\$ 929,085

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

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	5,051			
433.00 Traffic Control Devices	882	5,302		
434.00 Street Lighting	20,629	68,823		
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains	66,931			
437.00 Repairs of Tools and Machinery				
438.00 Maintenance & Repairs of Roads & Bridges	62,661	0		
439.00 Highway Construction and Rebuilding Projects		88,906		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 156,154	\$ 163,031	\$ -	\$ -

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	21,916			
452.00 Participant Recreation				
453.00 Spectator Recreation				
454.00 Parks	40,626			
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	55,670			
TOTAL CULTURE AND RECREATION	\$ 118,712	\$ -	\$ -	\$ -

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	27,413			
TOTAL COMMUNITY DEVELOPMENT	\$ 27,413	\$ -	\$ -	\$ -

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

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				5,051
433.00 Traffic Control Devices				6,184
434.00 Street Lighting				89,452
435.00 Sidewalks and Crosswalks				-
436.00 Storm Sewers and Drains	46,236			113,167
437.00 Repairs of Tools and Machinery				-
438.00 Maintenance & Repairs of Roads & Bridges				62,661
439.00 Highway Construction and Rebuilding Projects				88,906
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	46,236	-	-	365,421

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				21,916
452.00 Participant Recreation				-
453.00 Spectator Recreation				-
454.00 Parks				40,626
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				55,670
TOTAL CULTURE AND RECREATION	-	-	-	118,712

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				27,413
TOTAL COMMUNITY DEVELOPMENT	-	-	-	27,413

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

EXPENDITURES	GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		
DEBT SERVICES	General Fund		Capital Projects	Debt Service
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	45,161			
482.00 Judgements and Losses				
483.00 Pension/Retirement Fund Contributions	135,202			
484.00 Worker Compensation Insurance	32,749			
487.00 Group Insurance and Other Benefits				
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 213,112	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety	52,804			
TOTAL INSURANCE	\$ 52,804	\$ -	\$ -	\$ -

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	22,371			
492.00 Interfund Operating Transfers**	45,000			
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$ 67,371	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,605,183	\$ 163,031	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (318,199)	\$ (4,808)	\$ -	\$ -
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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, 2020

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				45,161
482.00 Judgements and Losses				-
483.00 Pension/Retirement Fund Contributions				135,202
484.00 Worker Compensation Insurance				32,749
487.00 Group Insurance and Other Benefits				-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	-	-	213,112

INSURANCE				
486.00 Insurance, Casualty, and Surety				52,804

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid			149,142	149,142
489.00 All Other Unclassified Expenditures***			23,802	23,802
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	-	-	172,944	172,944

OTHER FINANCING USES				-
491.00 Refund of Prior Year Revenues				22,371
492.00 Interfund Operating Transfers**				45,000
493.00 All Other Financing Uses				-
TOTAL OTHER FINANCING USES	-	-	-	67,371

TOTAL EXPENDITURES	\$ 641,285	\$ -	\$ 172,944	\$ 3,582,443
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 51,615	\$ -	\$ 560,375	\$ 283,847
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** 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.

