

Borough of Aldan

Annual Audit and Financial Report

December 31, 2022



BARSZ GOWIE AMON FULTZ

Certified Public Accountants

Independent Auditor's Report

To the Council Members
Aldan Borough

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, 2022.

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, 2022 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.

Barsz Gowie Amon & Fultz, LLC
BarszGowie.com
info@BarszGowie.com

1400 N. Providence Road
Building 2, Suite 1040
Media, PA 19063
Phone: 610.565.1120
Fax: 610.565.1159

411 Old Baltimore Pike
Chadds Ford, PA 19317
Phone: 610.388.7800
Fax: 610.388.9332

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
March 14, 2024

2022 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, 2022

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments (with escrow)	972,447	2,205		
140-144 Tax Receivable				
121-129				
145-149 Accounts Receivable(excluding taxes)				
130 Due From Other Funds	43,210			
131-139				
150-159 Other Current Assets				
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	\$ 1,015,657	\$ 2,205	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes & Other Payroll Withholdings	8,168			
200-209				
231-239 All Other Current Liabilities	3,602			
230 Due to Other Funds	401,795	43,210		
260-269 Long Term Liabilities	16,691			
240-259 Current Portion of Long-Term Debt & Other Credits				
TOTAL LIABILITIES AND OTHER CREDITS	\$ 430,256	\$ 43,210	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings on 12/31	585,401	(41,005)		
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 585,401	\$ (41,005)	\$ -	\$ -

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, 2022

	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	456,591		3,791,189			5,222,432
140-144 Tax Receivable						-
121-129						
145-149 Accounts Receivable(excluding taxes)			15,246			15,246
130 Due From Other Funds	401,795					445,005
131-139						
150-159 Other Current Assets						-
160-169 Fixed Assets						-
180-189 Other Debits						-
TOTAL ASSETS AND OTHER DEBITS	\$ 858,386	\$ -	\$ 3,806,435	\$ -	\$ -	\$ 5,682,683

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						8,168
200-209						
231-239 All Other Current Liabilities						3,602
230 Due To Other Funds						445,005
260-269 Long Term Liabilities						16,691
240-259 Current Portion of Long-Term Debt & Other Credits						-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,466

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets						-
270-289 Fund Balance/Retained Earnings on 12/31	858,386		3,806,435			5,209,217
291-299 Other Equity						-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 858,386	\$ -	\$ 3,806,435	\$ -	\$ -	\$ 5,209,217

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY						\$ 5,682,683
--	--	--	--	--	--	--------------

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, 2022

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency		Memorandum Only
TAXES					
301.00 Real Estate Taxes					1,287,312
305.00 Occupation Taxes (levied under municipal code)					-
308.00 Residence Taxes (levied by cities of the 3rd class)					-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only)					-
310.00 Per Capita Taxes					-
310.10 Real Estate Transfer Taxes					167,582
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	\$ -	\$ -	\$ -	\$ -	\$ 1,454,874

LICENSES & PERMITS					
320-322 All Other Licenses and Permits					255,810
321.80 Cable Television Franchise Fees					78,818
TOTAL LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 334,628

FINES & FORFEITS					
330-332 Fines and Forfeits					65,145
TOTAL FINES & FORFEITS	\$ -	\$ -	\$ -	\$ -	\$ 65,145

INTEREST, RENTS & ROYALTIES					
341.00 Interest Earnings	554			(734,766)	(733,044)
342.00 Rents and Royalties					5,600
TOTAL INTEREST, RENTS & ROYALTIES	\$ 554	\$ -	\$ -	\$ (734,766)	\$ (727,444)

**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, 2022

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	218,400			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		\$ 218,400	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets				
354.09	Community Development	9,396			
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	1,440			
355.02 -	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		105,720		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	41,444			
355.07	Foreign Fire Insurance Tax Distribution	23,147			
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		\$ 75,427	\$ 105,720	\$ -	\$ -

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, 2022

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					218,400
352.01 National Forest					-
352.00 All Other Federal Shared Revenue & Entitlements					-
353.00 Federal Payments in Lieu of Taxes					-
TOTAL FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ 218,400

STATE					
354.03 Highways and Streets					-
354.09 Community Development					9,396
354.15 Recycling/Act 101					-
354.00 All Other State Capital and Operating Grants					-
355.01 Public Utility Realty Tax (PURTA)					1,440
355.02 - Motor Vehicle Fuel Tax					-
355.03 (Liquid Fuels Tax) and State Road Turnback					105,720
355.04 Alcoholic Beverage Licenses					-
355.05 General Municipal Pension System State Aid					41,444
355.07 Foreign Fire Insurance Tax Distribution					23,147
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	\$ -	\$ -	\$ -	\$ -	\$ 181,147

LOCAL GOVERNMENT UNITS					
357.03 Highways and Streets					5,488
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	\$ -	\$ -	\$ -	\$ -	\$ 5,488

TOTAL INTERGOVERNMENTAL REVENUES

\$ 405,015

** New line items in 2012

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
381.00	General Government	2,215			
362.00	Public Safety	14,626			
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)	368,632			
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	4,730			
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		\$ 390,203	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	2,254			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***				
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 2,254	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition				
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	57,283			
TOTAL OTHER FINANCING SOURCES		\$ 57,283	\$ -	\$ -	\$ -

TOTAL REVENUES		\$ 2,610,426	\$ 105,744	\$ -	\$ -
-----------------------	--	---------------------	-------------------	-------------	-------------

** 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, 2022

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				2,215
362.00 Public Safety				14,626
363.20 Parking				-
363.00 All Other Charges for Highway & Streets Services				-
364.10 Wastewater/Sewage Charges	747,464			747,464
364.30 Solid Waste Collection & Disposal Charge (trash)				368,632
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				4,730
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	\$ 747,464	\$ -	\$ -	\$ 1,137,667

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				-
386.00 Escheats (sale of personal property)				-
387.00 Contributions & Donations from Private Sectors				2,254
388.00 Fiduciary Fund Pension Contributions			78,731	78,731
389.00 All Other Unclassified Operating Revenues***				-
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ 78,731	\$ 80,985

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				-
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				57,283
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 57,283

TOTAL REVENUES	\$ 748,018	\$ -	\$ (656,035)	\$ 2,808,153
-----------------------	-------------------	-------------	---------------------	---------------------

** 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, 2022

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	23,442			
401.00	Executive (Manager or Mayor)	115,249			
402.00	Auditing Services/Financial Administration	36,038			
403.00	Tax Collection	9,144			
404.00	Solicitor/Legal Services	50,156			
405.00	Secretary/Clerk				
406.00	Other General Government Administration	14,155			
407.00	IT-Networking Services-Data Processing	740			
408.00	Engineering Services	6,452			
409.00	General Government Buildings and Plant	32,863			
TOTAL GENERAL GOVERNMENT		\$ 288,239	\$ -	\$ -	\$ -
PUBLIC SAFETY					
410.00	Police	1,230,626			
411.00	Fire	44,505			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	140,838			
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	22,023			
TOTAL PUBLIC SAFETY		\$ 1,437,992	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services	84			
TOTAL HEALTH AND HUMAN SERVICES		\$ 84	\$ -	\$ -	\$ -
PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal	30,959			
427.00	Solid Waste Collection and Disposal (trash)	335,331			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment				
TOTAL PUBLIC WORKS - SANITATION		\$ 366,290	\$ -	\$ -	\$ -

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT - STATEMENT OF REVENUES AND EXPENDITURES

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUNDS	TOTAL
	Enterprise	Internal Service	Trust and Agency		Memorandum Only
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body					23,442
401.00 Executive (Manager or Mayor)					115,249
402.00 Auditing Services/Financial Administration					36,038
403.00 Tax Collection					9,144
404.00 Solicitor/Legal Services					50,156
405.00 Secretary/Clerk					-
406.00 Other General Government Administration					14,155
407.00 IT-Networking Services-Data Processing					740
408.00 Engineering Services					6,452
409.00 General Government Buildings and Plant					32,863
TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ -	\$ -	\$ 288,239

PUBLIC SAFETY					
410.00 Police					1,230,626
411.00 Fire					44,505
412.00 Ambulance/Rescue					-
413.00 UCC and Code Enforcement					140,838
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					22,023
TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ 1,437,992

HEALTH AND HUMAN SERVICES					
420.00-425.00 Health and Human Services					84

PUBLIC WORKS - SANITATION					
426.00 Recycling Collection and Disposal					30,959
427.00 Solid Waste Collection and Disposal (trash)					335,331
428.00 Weed Control					-
429.00 Wastewater/Sewage Collection & Treatment	730,868				730,868
TOTAL PUBLIC WORKS - SANITATION	\$ 730,868	\$ -	\$ -	\$ -	\$ 1,097,158

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

PUBLIC WORKS - HIGHWAYS & STREETS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration				
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance - Snow Removal	2,442			
433.00 Traffic Control Devices	4,947	61,277		
434.00 Street Lighting	26,690	61,340		
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains	85,594			
437.00 Repairs of Tools and Machinery				
438.00 Maintenance & Repairs of Roads & Bridges	52,066			
439.00 Highway Construction and Rebuilding Projects	2,681	86,715		
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 174,420	\$ 209,332	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
451.00 Culture-Recreation Administration	8,059			
452.00 Participant Recreation				
453.00 Spectator Recreation				
454.00 Parks	80,516			
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	17,855			
TOTAL CULTURE AND RECREATION	\$ 106,930	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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	34,225			
TOTAL COMMUNITY DEVELOPMENT	\$ 34,225	\$ -	\$ -	\$ -

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

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			2,442
433.00	Traffic Control Devices			66,224
434.00	Street Lighting			88,030
435.00	Sidewalks and Crosswalks			-
436.00	Storm Sewers and Drains	36,950		122,544
437.00	Repairs of Tools and Machinery			-
438.00	Maintenance & Repairs of Roads & Bridges			52,066
439.00	Highway Construction and Rebuilding Projects			89,396
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		36,950	-	420,702

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			8,059
452.00	Participant Recreation			-
453.00	Spectator Recreation			-
454.00	Parks			80,516
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			17,855
TOTAL CULTURE AND RECREATION		-	-	106,930

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			34,225
TOTAL COMMUNITY DEVELOPMENT		-	-	34,225

ALDAN BOROUGH, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

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	45,962			
482.00 Judgements and Losses				
483.00 Pension/Retirement Fund Contributions	48,188			
484.00 Worker Compensation Insurance	22,054			
487.00 Group Insurance and Other Benefits				
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 116,204	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety	77,796			
TOTAL INSURANCE	\$ 77,796	\$ -	\$ -	\$ -

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***	81			
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ 81	\$ -	\$ -	\$ -

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	39,756			
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	\$ 39,756	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,642,017	\$ 209,332	\$ -	\$ -
---------------------------	--------------	------------	------	------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (31,591)	\$ (103,588)	\$ -	\$ -
---	-------------	--------------	------	------

** 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, 2022

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				45,962
482.00	Judgements and Losses				-
483.00	Pension/Retirement Fund Contributions				48,188
484.00	Worker Compensation Insurance				22,054
487.00	Group Insurance and Other Benefits				-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		-	-	-	116,204

INSURANCE					
486.00	Insurance, Casualty, and Surety				77,796

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid			266,447	266,447
489.00	All Other Unclassified Expenditures***			25,193	25,274
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		-	-	291,640	291,721

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues				39,756
492.00	Interfund Operating Transfers**				-
493.00	All Other Financing Uses				-
TOTAL OTHER FINANCING USES		-	-	-	39,756

TOTAL EXPENDITURES	\$ 767,818	\$ -	\$ 291,640	\$ 3,910,807
---------------------------	------------	------	------------	--------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (19,800)	\$ -	\$ (947,675)	\$ (1,102,654)
---	-------------	------	--------------	----------------

** 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.

