

**ANNUAL AUDIT AND
FINANCIAL REPORT**

BOROUGH OF BROOKHAVEN

DECEMBER 31, 2020



BOROUGH OF BROOKHAVEN

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT.....	1-2
BALANCE SHEET.....	3-4
STATEMENT OF REVENUES AND EXPENDITURES.....	5-16
DEBT STATEMENT.....	17
STATEMENT OF CAPITAL EXPENDITURES.....	18



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Members of Council
Borough of Brookhaven
Brookhaven, Pennsylvania

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, 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 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 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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.

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

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). The BOROUGH OF BROOKHAVEN prepares its financial report on the cash basis of accounting, which is a 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.

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, 2020, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial statements referred to above presents fairly, in all material respects, the cash balances of BOROUGH OF BROOKHAVEN as of December 31, 2020 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.

Other Matters

The Borough maintains its books and records on the cash basis of accounting and cash receipts and cash disbursements are reported as such within these statements.

Tax collections as reported herein represents that which was deposited by the tax collector to the Borough and does not necessarily represent all collections received by the Tax Collector for and within this period. The Brookhaven Tax Collector is audited separately from the Borough and that activity is not made a part of these statements.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

March 30, 2021
Media, Pennsylvania

Balance Sheet

December 31st, 2020

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 1,197,101	\$ 331,646	\$ -	\$ -
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.....	\$ 1,609,064	\$ 331,646	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	170,619	-	-	-
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.....	\$ 170,619	\$ 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.....	1,438,445	260,103	-	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 1,438,445	\$ 260,103	\$ -	\$ -

Balance Sheet

December 31st, 2020

	Proprietary Funds		Fiduciary	Account Groups		Total
	Enterprise	Internal Service	Funds Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments.....	\$ 3,024,605	\$ -	\$ -	\$ -	\$ -	\$ 4,553,352
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.....	\$ 3,024,605	\$ -	\$ -	\$ -	\$ -	\$ 4,965,315

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	-	-	-	-	-	170,619
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	\$ -	\$ -	\$ -	\$ -	\$ 582,582

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	2,684,185	-	-	-	-	4,382,733
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 2,684,185	\$ -	\$ -	\$ -	\$ -	\$ 4,382,733

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 4,965,315**

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	GOVERNMENTAL FUNDS			
Taxes	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes.....	\$ 1,941,218		\$ -	\$ -
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.....	235,514		-	-
310.20 Earned Income Taxes/Wage Taxes.....	1,291,655		-	-
310.30 Business Gross Receipts Taxes.....	513,451		-	-
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.....	\$ 3,981,838	\$ -	\$ -	\$ -

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	154,294		-	-
321.80 Cable Television Franchise Fees.....	192,011		-	-
TOTAL LICENSES & PERMITS.....	\$ 346,305	\$ -	\$ -	\$ -

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	21,760		-	-
TOTAL FINES AND FORFEITS	\$ 21,760	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	3,975	1,058	-	-
342.00 Rents and Royalties.....	81,059	-	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 85,034	\$ 1,058	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 1,941,218
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.....	-	-	-	235,514
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	1,291,655
310.30 Business Gross Receipts Taxes.....	-	-	-	513,451
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	\$ -	\$ -	\$ -	\$ 3,981,838

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	-	-	-	154,294
321.80 Cable Television Franchise Fees.....	-	-	-	192,011
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 346,305

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	-	-	-	21,760
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 21,760

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	10,087	-	-	15,120
342.00 Rents and Royalties.....	-	-	-	81,059
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 10,087	\$ -	\$ -	\$ 96,179

Statement of Revenues and Expenditures

December 31st, 2020

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	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ -	\$ -	\$ -	\$ -

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.....	4,758	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	3,723	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State 355.03 Road Turnback.....	-	222,598	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	132,943	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	49,104	-	-	-
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.....	\$ 190,528	\$ 222,598	\$ -	\$ -

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	26,730	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	14,632	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 41,362	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

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.....	\$ -	\$ -	\$ -	\$ -

STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	-	-	-	4,758
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	3,723
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	222,598
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	132,943
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	49,104
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.....	\$ -	\$ -	\$ -	\$ 413,126

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	26,730
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	14,632
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 41,362

TOTAL INTERGOVERNMENTAL REVENUES	\$ 454,488
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Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	63,524	-	-	-
362.00 Public Safety.....	3,276	-	-	-
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.....	6,425	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	8,390	-	-	-
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.....	\$ 81,615	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	4,213	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	2,591	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 6,804	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	755	-	-	-
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.....	145,721	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 146,476	\$ -	\$ -	\$ -
TOTAL REVENUES.....	\$ 4,901,722	\$ 223,656	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government.....	-	-	-	63,524
362.00 Public Safety.....	-	-	-	3,276
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	1,552,522	-	-	1,552,522
364.30 Solid Waste Collection & Disposal Charge (trash)	629,152	-	-	629,152
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	-	-	-	-
365.00 Health.....	-	-	-	6,425
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	8,390
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.....	\$ 2,181,674	\$ -	\$ -	\$ 2,263,289
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	4,213
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	2,591
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ -	\$ 6,804
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	755
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.....	-	-	-	145,721
TOTAL OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ 146,476
TOTAL REVENUES.....	\$ 2,191,761	\$ -	\$ -	\$ 7,317,139

Statement of Revenues and Expenditures

December 31st, 2020

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).....	4,688	-	-	-
402.00 Auditing Services/Financial Administration.....	65,194	-	-	-
403.00 Tax Collection.....	86,233	-	-	-
404.00 Solicitor/Legal Services.....	98,012	-	-	-
405.00 Secretary/Clerk.....	157,953	-	-	-
406.00 Other General Government Administration.....	95,217	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	55,985	3,754	-	-
409.00 General Government Buildings and Plant.....	221,633	-	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 804,915	\$ 3,754	\$ -	\$ -
PUBLIC SAFETY				
410.00 Police.....	1,250,753	-	-	-
411.00 Fire	291,427	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	100,772	-	-	-
414.00 Planning and Zoning.....	11,850	-	-	-
415.00 Emergency Management & Communications.....	31,184	-	-	-
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.....	\$ 1,685,986	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES				
420.00 - Health and Human Services.....	11,139	-	-	-
425.00				
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, 2020

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
GENERAL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00 Legislative (Governing) Body.....	-	-	-	20,000
401.00 Executive (Manager or Mayor).....	-	-	-	4,688
402.00 Auditing Services/Financial Administration.....	-	-	-	65,194
403.00 Tax Collection.....	-	-	-	86,233
404.00 Solicitor/Legal Services.....	-	-	-	98,012
405.00 Secretary/Clerk.....	-	-	-	157,953
406.00 Other General Government Administration.....	-	-	-	95,217
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	29,320	-	-	89,059
409.00 General Government Buildings and Plant.....	-	-	-	221,633
TOTAL GENERAL GOVERNMENT.....	\$ 29,320	\$ -	\$ -	\$ 837,989

PUBLIC SAFETY				
410.00 Police.....	-	-	-	1,250,753
411.00 Fire	-	-	-	291,427
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	100,772
414.00 Planning and Zoning.....	-	-	-	11,850
415.00 Emergency Management & Communications.....	-	-	-	31,184
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.....	\$ -	\$ -	\$ -	\$ 1,685,986

HEALTH AND HUMAN SERVICES				
420.00 - 425.00 Health and Human Services.....	\$ -	\$ -	\$ -	\$ 11,139

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal.....	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash).....	626,094	-	-	626,094
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	1,171,656	-	-	1,171,656
TOTAL PUBLIC WORKS - SANITATION.....	\$ 1,797,750	\$ -	\$ -	\$ 1,797,750

Statement of Revenues and Expenditures

December 31st, 2020

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.....	205,235	-	-	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	9,474	-	-	-
433.00 Traffic Control Devices.....	106,289	7,079	-	-
434.00 Street Lighting.....	2,200	46,027	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	138,427	47,578	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	12,207	-	-	-
439.00 Highway Construction and Rebuilding Projects....	-	129,831	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 473,832	\$ 230,515	\$ -	\$ -

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.....	4,933	-	-	-
452.00 Participant Recreation.....	10,892	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	40,560	-	-	-
455.00 Shade Trees.....	5,400	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ 61,785	\$ -	\$ -	\$ -

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, 2020

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS				
430.00 General Services - Administration.....	-	-	-	205,235
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	9,474
433.00 Traffic Control Devices.....	-	-	-	113,368
434.00 Street Lighting.....	-	-	-	48,227
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	186,005
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	12,207
439.00 Highway Construction and Rebuilding Projects....	-	-	-	129,831
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ 704,347
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.....	-	-	-	4,933
452.00 Participant Recreation.....	-	-	-	10,892
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	40,560
455.00 Shade Trees.....	-	-	-	5,400
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ 61,785
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, 2020

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).....	200,318	-	-	-
472.00 Debt Interest (short-term and long-term).....	29,612	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 229,930	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	129,140	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	350,638	-	-	-
484.00 Workers Compensation Insurance.....	145,958	-	-	-
487.00 Other Group Insurance Benefits.....	634,853	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 1,260,589	\$ -	\$ -	\$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	132,150	-	-	-
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.....	\$ 4,660,326	\$ 234,269	\$ -	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 241,396	\$ (10,613)	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

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).....	79,000	-	-	279,318
472.00 Debt Interest (short-term and long-term).....	28,474	-	-	58,086
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 107,474	\$ -	\$ -	\$ 337,404

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	129,140
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	350,638
484.00 Workers Compensation Insurance.....	-	-	-	145,958
487.00 Other Group Insurance Benefits.....	-	-	-	634,853
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 1,260,589

INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	132,150

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.....	\$ 1,934,544	\$ -	\$ -	\$ 6,829,139
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 257,217	\$ -	\$ -	\$ 488,000
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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	41,815.00	-	10,846.00	-	30,969.00	-	30,969.00
Wastewater Revenue Notes	2010	2030	1,620,000.00	1,005,344.00	-	79,000.00	-	926,344.00	-	926,344.00
Series 2012	2012	2025	2,210,000.00	1,101,000.00	-	173,000.00	-	928,000.00	-	928,000.00
Revenue Bonds and Notes										
Lease Rental Debt/General Leases										
Tax and Revenue Anticipation Notes										
Other										
2017 LED Street Light Loan	2017	2027	190,837	146,338	-	16,472	-	129,866	-	129,866

Total bonds and notes outstanding	\$ 1,885,313
Capitalized lease obligations	129,866
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 2,015,179
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 2,015,179

