



2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: CALN County: CHESTER

Municipality of: _____ County: _____

Section I - Introduction

Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

One Form

All municipalities are required to submit forms electronically to the DCED. The online form contains the same categories as in previous years: assets, liabilities, revenues and expenditures. Enter data only for those funds that your municipality uses. Leave the remaining columns blank. The online form will automatically calculate the amounts in the "Total" column.

Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- DO NOT submit a paper copy of this report to the DCED. Reports must be submitted online at: munstats.pa.gov/forms (Please see the e-filing instructions on page 7.)
- The online system will automatically round all figure to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
- Appointed independent auditors should attach their own opinion in the "Final Review" step of the online form. Additionally, appointed independent auditors should place a checkmark in Section II at the bottom of the "Final Review" step, then choose the "Appointed Auditor/CPA" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected controllers should place a checkmark in the box in Section I at the bottom of the "Final Review" step of the online form then choose the "Controller" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected Auditors must place a check mark in the box in Section I of the "Final Review" step of the online form, then choose the "Elected Auditor" title from the dropdown and provide the name and phone number for **at least 2 of the 3 elected auditors**. If you appointed an auditor to fill an elected auditor position, please choose the "Elected Auditor" title, not the "Appointed Auditor/CPA" title when submitting online.
- If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

BALANCE SHEET

December 31, 2022

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		General Fund	Special Revenue		Debt Service
			(Including State Liquid Fuels)	Capital Projects	
100-120	Cash and Investments.....	5,539,924	2,177,516	8,765,938	-
140-144	Tax Receivable.....	755,110	19,805	-	-
121-129					
145-149	Accounts Receivable (excluding taxes).....	436,130	7,675	501,838	-
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.....		\$ 6,731,164	\$ 2,204,996	\$ 9,267,776	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	119,520	-	-	-
200-209					
231-239	All Other Current Liabilities.....	448,062	1,540,415	646,167	-
230	Due To Other Funds.....	-	-	-	-
260-269	Long-Term Liabilities.....	-	-	-	-
240-259	Current Portion of Long-Term Debt & Other Credits...	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		567,582	1,540,415	646,167	-

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....	-	-	-	-
290	Investment in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance/Retained Earnings on 12/31.....	6,163,582	664,581	8,621,609	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		6,163,582	664,581	8,621,609	-

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

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

	PROPRIETARY FUNDS		FIDUCIARY FUND	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.....	581,341	145,844	13,550,344	-	-	30,760,907
140-144 Tax Receivable.....	-	-	-	-	-	774,915
121-129						
145-149 Accounts Receivable (excluding taxes).....	506,734	-	43,940	-	-	1,496,317
130 Due From Other Funds.....	-	-	-	-	-	-
131-139						
150-159 Other Current Assets.....	3,202	-	-	-	-	3,202
160-169 Fixed Assets.....	1,916,324	-	-	-	-	1,916,324
180-189 Other Debits.....	154,844	-	-	-	-	154,844
TOTAL ASSETS AND OTHER DEBITS.....	\$ 3,162,445	\$ 145,844	\$ 13,594,284	\$ -	\$ -	\$ 35,106,509

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	9,372	-	-	-	-	128,892
200-209						
231-239 All Other Current Liabilities.....	142,359	-	77,821	-	-	2,854,824
230 Due To Other Funds.....	-	-	-	-	-	-
260-269 Long-Term Liabilities.....	1,180,517	-	-	-	-	1,180,517
240-259 Current Portion of Long-Term Debt & Other Credits.....	128,230	-	-	-	-	128,230
TOTAL LIABILITIES AND OTHER CREDITS.....	1,460,478	-	77,821	-	-	4,292,463

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31.....	1,701,967	145,844	13,516,463	-	-	30,814,046
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	1,701,967	145,844	13,516,463	-	-	30,814,046

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....	\$ 35,106,509
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES					
301.00	Real Estate Taxes.....	2,991,670	797,425	-	-
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.....	640,598	-	-	-
310.20	Earned Income Taxes/Wage Taxes.....	2,769,576	-	-	-
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.....	270,524	-	-	-
				
				
				
TOTAL TAXES		\$ 6,672,368	\$ 797,425	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	22,908	-	-	-
321.80	Cable Television Franchise Fees.....	265,771	-	-	-
TOTAL LICENSES & PERMITS		288,679	-	-	-

FINES & FORFEITS					
330-332	Fines and Forfeits.....	36,875	8,960	-	-
TOTAL FINES & FORFEITS		36,875	8,960	-	-

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings.....	53,418	24,084	108,518	-
342.00	Rents and Royalties.....	-	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES		53,418	24,084	108,518	-

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

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES					
301.00	Real Estate Taxes.....	-	-	-	3,789,095
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.....	-	-	-	640,598
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	2,769,576
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.....	-	-	-	270,524
				-
				-
				-
TOTAL TAXES		\$ -	\$ -	\$ -	\$ 7,469,793

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	-	-	-	22,908
321.80	Cable Television Franchise Fees.....	-	-	-	265,771
TOTAL LICENSES & PERMITS		-	-	-	288,679

FINES & FORFEITS					
330-332	Fines and Forfeits.....	-	-	-	45,835
TOTAL FINES & FORFEITS		-	-	-	45,835

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings.....	1,092	210	211,687	399,009
342.00	Rents and Royalties.....	-	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES		1,092	210	211,687	399,009

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		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.....	-	-	-	-
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	Highways and Streets.....	-	-	-	-
354.09	Community Development.....	-	-	-	-
354.15	Recycling/Act 101.....	-	-	-	-
354.00	All Other State Capital and Operating Grants.....	2,862	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	6,363	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	401,375	-	-
355.04	Alcoholic Beverage Licenses.....	4,650	-	-	-
355.05	General Municipal Pension System State Aid.....	290,105	-	-	-
355.07	Foreign Fire Insurance Tax Distribution.....	100,680	-	-	-
355.08	Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.....	-	-	-	-
356.00	State Payments in Lieu of Taxes.....	-	-	-	-
TOTAL STATE		404,660	401,375	-	-

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants.....	-	-	724,472	-
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		-	-	724,472	-

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

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	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.....	-	-	-	-
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 Highways and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	70,449	-	-	70,449
354.00 All Other State Capital and Operating Grants.....	-	-	-	2,862
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	6,363
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	-	-	401,375
355.04 Alcoholic Beverage Licenses.....	-	-	-	4,650
355.05 General Municipal Pension System State Aid.....	-	-	-	290,105
355.07 Foreign Fire Insurance Tax Distribution.....	-	-	-	100,680
355.08 Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.....	-	-	-	-
356.00 State Payments in Lieu of Taxes.....	-	-	-	-
TOTAL STATE	70,449	-	-	876,484

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	724,472
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	-	-	-	724,472

TOTAL INTERGOVERNMENTAL REVENUES	1,600,956
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REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
CHARGES FOR SERVICE					
361.00	General Government.....	26,702	-	31,356	-
362.00	Public Safety.....	688,808	-	2,366	-
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	9,600	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	117,255	-	-	-
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	-	-	187,285	-
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 Service.....	241,331	-	-	-
TOTAL CHARGES FOR SERVICE		1,083,696	-	221,007	-

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	226,372	-	43,578	-
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	-	-	-
388.00	Fiduciary Fund Pension Contributions.....	 	 	 	
389.00	All Other Unclassified Operating Revenues***.....	23,568	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		249,940	-	43,578	-

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-	-	-	-
392.00	Interfund Operating Transfers**.....	67,124	140,000	726,900	-
393.00	Proceeds of General Long-Term Debt.....	-	-	8,177,915	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	1,275	-	-	-
TOTAL OTHER FINANCING SOURCES		68,399	140,000	8,904,815	-

TOTAL REVENUES		8,858,035	1,371,844	10,002,390	-
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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.

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government.....	-	13,000	1,297,075	1,368,133
362.00	Public Safety.....	-	-	-	691,174
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	-	-	-	9,600
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	1,594,745	-	-	1,594,745
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	117,255
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	901,999	-	-	1,089,284
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 Service.....	-	-	-	241,331
TOTAL CHARGES FOR SERVICE		2,496,744	13,000	1,297,075	5,111,522

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	-	-	-	269,950
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	-	-	-
388.00	Fiduciary Fund Pension Contributions.....	-	-	725,190	725,190
389.00	All Other Unclassified Operating Revenues***.....	-	-	-	23,568
TOTAL UNCLASSIFIED OPERATING REVENUES		-	-	725,190	1,018,708

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-	-	-	-
392.00	Interfund Operating Transfers**.....	-	-	-	934,024
393.00	Proceeds of General Long-Term Debt.....	-	-	-	8,177,915
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	-	-	-	1,275
TOTAL OTHER FINANCING SOURCES		-	-	-	9,113,214

TOTAL REVENUES	2,568,285	13,210	2,233,952	25,047,716
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** The total of line 392.00 must match the total of line 492.00

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....	18,754	-	-	-
401.00	Executive (Manager or Mayor).....	112,470	-	-	-
402.00	Auditing Services/Financial Administration.....	247,898	-	393	-
403.00	Tax Collection.....	4,807	-	-	-
404.00	Solicitor/Legal Services.....	-	254	-	-
405.00	Secretary/Clerk.....	250,301	-	-	-
406.00	Other General Government Administration.....	30,295	-	-	-
407.00	IT-Networking Services-Data Processing.....	-	-	-	-
408.00	Engineering Services.....	53,241	7,353	-	-
409.00	General Government Buildings and Plant.....	146,284	30,341	69,473	-
TOTAL GENERAL GOVERNMENT		864,050	37,948	69,866	-

PUBLIC SAFETY					
410.00	Police.....	2,872,958	14,665	42,789	-
411.00	Fire.....	109,232	288,551	-	-
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	538,287	-	-	-
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.....	100,680	-	-	-
TOTAL PUBLIC SAFETY		3,621,157	303,216	42,789	-

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

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 & Treatment.....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		-	-	-	-

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

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body.....	-	-	-	-	18,754
401.00 Executive (Manager or Mayor).....	-	-	-	-	112,470
402.00 Auditing Services/Financial Administration.....	-	-	-	-	248,291
403.00 Tax Collection.....	-	-	-	-	4,807
404.00 Solicitor/Legal Services.....	-	-	-	-	254
405.00 Secretary/Clerk.....	-	-	-	-	250,301
406.00 Other General Government Administration.....	-	-	-	-	30,295
407.00 IT-Networking Services-Data Processing.....	-	-	-	-	-
408.00 Engineering Services.....	-	-	-	-	60,594
409.00 General Government Buildings and Plant.....	-	-	-	-	246,098
TOTAL GENERAL GOVERNMENT.....	-	-	-	-	971,864

PUBLIC SAFETY					
410.00 Police.....	-	-	-	-	2,930,412
411.00 Fire.....	-	-	-	-	397,783
412.00 Ambulance/Rescue.....	-	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	-	538,287
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.....	-	-	-	-	100,680
TOTAL PUBLIC SAFETY.....	-	-	-	-	3,967,162

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

PUBLIC WORKS - SANITATION					
426.00 Recycling Collection and Disposal.....	-	-	-	-	-
427.00 Solid Waste Collection and Disposal (garbage).....	1,791,288	-	-	-	1,791,288
428.00 Weed Control.....	-	-	-	-	-
429.00 Wastewater/Sewage Collection & Treatment.....	-	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	1,791,288	-	-	-	1,791,288

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration.....	952,549	20,712	364,320	-
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	-	32,385	-	-
433.00	Traffic Control Devices.....	465	24,729	-	-
434.00	Street Lighting.....	-	60,941	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	69,883	40	-	-
437.00	Repairs of Tools and Machinery.....	-	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges.....	-	331,146	1,738,136	-
439.00	Highway Construction and Rebuilding Projects.....	-	(18,394)	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		1,022,897	451,559	2,102,456	-

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.....	20,738	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	91,419	-	79,850	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	32,750	-	-	-
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizens' Centers.....	-	-	-	-
459.00	All Other Culture and Recreation.....	18,517	-	-	-
TOTAL CULTURE AND RECREATION		163,424	-	79,850	-

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.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT		-	-	-	-

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

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS & STREETS				
430.00 General Services - Administration.....	-	-	-	1,337,581
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	32,385
433.00 Traffic Control Devices.....	-	-	-	25,194
434.00 Street Lighting.....	-	-	-	60,941
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	69,923
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges.....	-	-	-	2,069,282
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	(18,394)
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	-	-	-	3,576,912

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.....	-	-	-	20,738
452.00 Participant Recreation.....	581,792	-	-	581,792
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	171,269
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	32,750
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizens' Centers.....	-	-	-	-
459.00 All Other Culture and Recreation.....	-	-	-	18,517
TOTAL CULTURE AND RECREATION	581,792	-	-	825,066

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.....	-	-	300,856	300,856
TOTAL COMMUNITY DEVELOPMENT	-	-	300,856	300,856

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

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).....	281,554	-	145,126	-
472.00 Debt Interest (short-term and long-term).....	214,108	-	7,901	-
475.00 Fiscal Agent Fees.....	-	-	42,000	-
TOTAL DEBT SERVICE.....	495,662	-	195,027	-

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	813,553	-	-	-
484.00 Worker Compensation Insurance.....	-	-	-	-
487.00 Group Insurance and Other Benefits.....	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	813,553	-	-	-

INSURANCE				
486.00 Insurance, Casualty and Surety.....	86,797	-	-	-

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.....	1,041	-	-	-
492.00 Interfund Operating Transfers**.....	776,144	132,880	25,000	-
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	777,185	132,880	25,000	-

TOTAL EXPENDITURES.....	7,844,725	925,603	2,514,988	-
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....	1,013,310	446,241	7,487,402	-
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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.

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

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).....	-	-	-	426,680
472.00 Debt Interest (short-term and long-term).....	28,665	-	-	250,674
475.00 Fiscal Agent Fees.....	-	-	-	42,000
TOTAL DEBT SERVICE	28,665	-	-	719,354

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	1,655,205	1,655,205
483.00 Pension/Retirement Fund Contributions.....	-	-	-	813,553
484.00 Worker Compensation Insurance.....	-	-	-	-
487.00 Group Insurance and Other Benefits.....	-	3,217	-	3,217
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	3,217	1,655,205	2,471,975

INSURANCE				
486.00 Insurance, Casualty and Surety.....	-	-	-	86,797

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	466,669	466,669
489.00 All Other Unclassified Expenditures***.....	-	-	252,059	252,059
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	-	-	718,728	718,728

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	1,041
492.00 Interfund Operating Transfers**.....	-	-	-	934,024
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	935,065

TOTAL EXPENDITURES	2,401,745	3,217	2,674,789	16,365,067
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	166,540	9,993	(440,837)	8,682,649
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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.

DEBT STATEMENT

Purpose	Issuance Type	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End	Plus (less) Unamortized Premium (Discount)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES											
General Obligation Note									-		\$ -
Series of 2019	N	2019		5,233,000	4,506,000		374,000		4,132,000		\$ 4,132,000
Series of 2022	N	2022		8,100,000	-	8,100,000			8,100,000		\$ 8,100,000
Notes Payable									-		\$ -
Series of 2017	N	2017		120,000	24,242		24,242		-		\$ -
Notes Payable									-		\$ -
Series of 2021	N	2021		131,334	104,373	-	25,080		79,293		\$ 79,293
									-		\$ -
									-		\$ -
									-		\$ -
REVENUE BONDS AND NOTES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
OTHER											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
Total debt.....										\$	12,311,293
Capitalized lease obligations.....											132,791
NET DEBT											12,178,502

