



POCOPSON TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2020



Department of Community & Economic Development
Governor's Center for Local Government Services
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: **Pocopson** County: **Chester**

Municipality of: _____ County: _____



INDEPENDENT AUDITOR'S REPORT

March 31, 2021

To the Board of Supervisors
Pocopson Township
Pocopson, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Pocopson Township, Pocopson, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2020, and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 and disclosures 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

To the Board of Supervisors
Pocopson Township

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 Accounting Principles Generally Accepted in the United States of America

As referenced in the second paragraph of this report, the financial statements are prepared by Pocopson Township, Pocopson, Pennsylvania, on the basis of accounting practices prescribed or permitted by the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Pocopson Township, Pocopson, Pennsylvania, as of December 31, 2020, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of each of the fund types of Pocopson Township, Pocopson, Pennsylvania, as of December 31, 2020, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the DCED as described below.

Basis of Accounting

We draw attention to the basis of accounting, as referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. As permitted by the DCED, Pocopson Township, Pocopson, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

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	1,722,517	563,089	2,934,249	
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		\$ 1,722,517	\$ 563,089	\$ 2,934,249	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities				
230	Due To Other Funds	8,560			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt and Other Credits				
Total Liabilities and Other Credits		\$ 8,560	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,713,957	563,089	2,934,249	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 1,713,957	\$ 563,089	\$ 2,934,249	\$ -

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

		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			24,087			5,243,942
140-144	Tax Receivable						-
121-129	Accounts Receivable (excluding taxes)						-
145-149							-
130	Due From Other Funds			8,560			8,560
131-139	Other Current Assets						-
150-159							-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ 32,647	\$ -	\$ -	\$ 5,252,502

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209	All Other Current Liabilities			32,647			32,647
231-239							-
230	Due To Other Funds						8,560
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt and Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 32,647	\$ -	\$ -	\$ 41,207

Fund and Account Group Equity							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31						5,211,295
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,211,295

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 5,252,502
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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, 2020					
REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	275,562	132,316	335,886	
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the third class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	149,388			
310.20	Earned Income Taxes/Wage Taxes	967,080			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	60,901			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				
Total Taxes		\$ 1,452,931	\$ 132,316	\$ 335,886	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	130			
321.80	Cable Television Franchise Fees	127,146			
Total Licenses and Permits		\$ 127,276	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	2,150			
Total Fines and Forfeits		\$ 2,150	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	6,569	3,465	15,794	
342.00	Rents and Royalties			7,000	
Total Interest, Rents, and Royalties		\$ 6,569	\$ 3,465	\$ 22,794	\$ -

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

2020 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				743,764
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the third class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				149,388
310.20	Earned Income Taxes/Wage Taxes				967,080
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				60,901
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 1,921,133

Licenses and Permits					
320-322	All Other Licenses and Permits				130
321.80	Cable Television Franchise Fees				127,146
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 127,276

Fines and Forfeits					
330-332	Fines and Forfeits				2,150
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 2,150

Interest, Rents, and Royalties					
341.00	Interest Earnings				25,828
342.00	Rents and Royalties				7,000
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 32,828

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

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
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 and 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				
355.01	Public Utility Realty Tax (PURTA)	1,871			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		191,425		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	13,513			
355.07	Foreign Fire Insurance Tax Distribution	35,413			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution**				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
Total State		\$ 50,797	\$ 191,425	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	617			
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	65,000			
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				
Total Local Government Units		\$ 65,617	\$ -	\$ -	\$ -

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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 and 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				-
355.01	Public Utility Realty Tax (PURTA)				1,871
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				191,425
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				13,513
355.07	Foreign Fire Insurance Tax Distribution				35,413
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution**				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payments in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 242,222

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				617
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services				65,000
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes				-
Total Local Government Units		\$ -	\$ -	\$ -	\$ 65,617

TOTAL INTERGOVERNMENTAL REVENUES					\$ 307,839
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	11,839			
362.00	Public Safety	29,589			
363.20	Parking				
363.00	All Other Charges for Highway and Streets Services	42,468	-		
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection and Disposal Charge (trash)				
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	1,210			
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				
Total Charges for Service		\$ 85,106	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	2,483			
386.00	Escheats (sale of personal property)				
387.00	Contributions and Donations from Private Sectors	1,500		6,300	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	1,210			
Total Unclassified Operating Revenues		\$ 5,193	\$ -	\$ 6,300	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	16,600			
392.00	Interfund Operating Transfers**	6,710	65,000		
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures				
Total Other Financing Sources		\$ 23,310	\$ 65,000	\$ -	\$ -

TOTAL REVENUES	\$ 1,818,949	\$ 392,206	\$ 364,980	\$ -
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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.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				11,839
362.00	Public Safety				29,589
363.20	Parking				-
363.00	All Other Charges for Highway and Streets Services				42,468
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection and Disposal Charge (trash)				-
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				1,210
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				-
Total Charges for Service		\$ -	\$ -	\$ -	\$ 85,106

Unclassified Operating Revenues					
383.00	Assessments				2,483
386.00	Escheats (sale of personal property)				-
387.00	Contributions and Donations from Private Sectors				7,800
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				1,210
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 11,493

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				16,600
392.00	Interfund Operating Transfers**				71,710
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				-
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 88,310

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 2,576,135
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**The total of line 392.00 must match the total of line 492.00

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

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	33,856			
401.00	Executive (Manager or Mayor)				
402.00	Auditing Services/Financial Administration	69,965			
403.00	Tax Collection	380			
404.00	Solicitor/Legal Services	55,325			
405.00	Secretary/Clerk	91,949			
406.00	Other General Government Administration				
407.00	IT - Networking Services - Data Processing	34,513			
408.00	Engineering Services	19,276			
409.00	General Government Buildings and Plant	34,113		216,377	
Total General Government		\$ 339,377	\$ -	\$ 216,377	\$ -

Public Safety					
410.00	Police				
411.00	Fire	99,775	82,784		
412.00	Ambulance/Rescue	43,398	49,532		
413.00	UCC and Code Enforcement	74,196			
414.00	Planning and Zoning	20,912			
415.00	Emergency Management and Communications	581			
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		\$ 238,862	\$ 132,316	\$ -	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services	3,694			

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)	1,016			
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment	1,336			
Total Public Works - Sanitation		\$ 2,352	\$ -	\$ -	\$ -

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				33,856
401.00	Executive (Manager or Mayor)				-
402.00	Auditing Services/Financial Administration				69,965
403.00	Tax Collection				380
404.00	Solicitor/Legal Services				55,325
405.00	Secretary/Clerk				91,949
406.00	Other General Government Administration				-
407.00	IT - Networking Services - Data Processing				34,513
408.00	Engineering Services				19,276
409.00	General Government Buildings and Plant				250,490
Total General Government		\$ -	\$ -	\$ -	\$ 555,754

Public Safety					
410.00	Police				-
411.00	Fire				182,559
412.00	Ambulance/Rescue				92,930
413.00	UCC and Code Enforcement				74,196
414.00	Planning and Zoning				20,912
415.00	Emergency Management and Communications				581
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		\$ -	\$ -	\$ -	\$ 371,178

Health and Human Services					
420.00-425.00	Health and Human Services				3,694

Public Works - Sanitation					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (trash)				1,016
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				1,336
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 2,352

2020 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 and Streets					
430.00	General Services - Administration	295,497		94,084	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal	1,631	12,875		
433.00	Traffic Control Devices		3,460		
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		3,930		
437.00	Repairs of Tools and Machinery		6,411		
438.00	Maintenance and Repairs of Roads and Bridges		96,704		
439.00	Highway Construction and Rebuilding Projects		64,225		
Total Public Works - Highways and Streets		\$ 297,128	\$ 187,605	\$ 94,084	\$ -

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	6,798			
447.00	Transit System				
448.00	Water System	5,811			
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 12,609	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks			27,662	
455.00	Shade Trees				
456.00	Libraries	18,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	4,653		5,440	
Total Culture and Recreation		\$ 22,653	\$ -	\$ 33,102	\$ -

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		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways and Streets					
430.00	General Services - Administration				389,581
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				14,506
433.00	Traffic Control Devices				3,460
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				3,930
437.00	Repairs of Tools and Machinery				6,411
438.00	Maintenance and Repairs of Roads and Bridges				96,704
439.00	Highway Construction and Rebuilding Projects				64,225
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 578,817

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				6,798
447.00	Transit System				-
448.00	Water System				5,811
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 12,609

Culture and Recreation					
451.00	Culture - Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				27,662
455.00	Shade Trees				-
456.00	Libraries				18,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				10,093
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 55,755

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		\$ -	\$ -	\$ -	\$ -

2020 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)			220,000	
472.00	Debt Interest (short-term and long-term)			50,066	
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ 270,066	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	35,419		223	
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	15,820			
484.00	Worker Compensation Insurance	15,742			
487.00	Group Insurance and Other Benefits	88,875			
Total Employer Paid Benefits and Withholding Items		\$ 155,856	\$ -	\$ 223	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	36,267			

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**	65,000		6,710	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 65,000	\$ -	\$ 6,710	\$ -

TOTAL EXPENDITURES	\$ 1,173,798	\$ 319,921	\$ 620,562	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 645,151	\$ 72,285	\$ (255,582)	\$ -
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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.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Debt Service					
471.00	Debt Principal (short-term and long-term)				220,000
472.00	Debt Interest (short-term and long-term)				50,066
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 270,066

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				35,642
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				15,820
484.00	Worker Compensation Insurance				15,742
487.00	Group Insurance and Other Benefits				88,875
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 156,079

Insurance					
486.00	Insurance, Casualty, and Surety				36,267

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**				71,710
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 71,710

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,114,281
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 461,854
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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.

