

**ANNUAL AUDIT AND
FINANCIAL REPORT**

UPPER CHICHESTER TOWNSHIP

DECEMBER 31, 2020



UPPER CHICHESTER TOWNSHIP

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Township of Upper Chichester
Upper Chichester, Pennsylvania

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of the Township of Upper Chichester (Township) 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 the 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 the financial reports that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules 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 Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township'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 report.

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

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). Upper Chichester Township prepares its financial report on 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 above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township of Upper Chichester 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 report referred to above presents fairly, in all material respects, the cash balances of Upper Chichester Township as of December 31, 2020 and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described above and on the basis of the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

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.....	\$ 8,263,894	\$ 67,569	\$ 999,960	\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-
130 Due From Other Funds.....	-	-	-	-
131-139 150-159 Other Current Assets.....	14,532	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 8,278,426	\$ 67,569	\$ 999,960	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	429,982	-	-	-
230 Due To Other Funds.....	9,202	-	-	-
260-269 Long Term Liabilities.....	92,643	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 531,827	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	7,746,599	67,569	999,960	-
291-299 Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 7,746,599	\$ 67,569	\$ 999,960	\$ -

Balance Sheet
December 31st, 2020

	Fiduciary Funds					Total
	Proprietary Funds		Funds	Account Groups		
ASSETS AND OTHER DEBITS	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120 Cash and Investments.....	\$ -	\$ -	\$ 24,039,533	\$ -	\$ -	\$ 33,370,956
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	12,291	-	-	12,291
130 Due From Other Funds.....	-	-	9,202	-	-	9,202
131-139 150-159 Other Current Assets.....	-	-	113,662	-	-	128,194
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ -	\$ -	\$ 24,174,688	\$ -	\$ -	\$ 33,520,643

LIABILITIES AND OTHER CREDITS	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	-
200-209 231-239 All Other Current Liabilities.....	-	-	-	-	-	429,982
230 Due To Other Funds.....	-	-	-	-	-	9,202
260-269 Long Term Liabilities.....	-	-	-	-	-	92,643
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,827

FUND AND ACCOUNT GROUP EQUITY	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	8,814,128
270-289 Fund Balance / Retained Earnings 12/31.....	-	-	24,174,688	-	-	24,174,688
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ -	\$ -	\$ 24,174,688	\$ -	\$ -	\$ 32,988,816

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 33,520,643

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes				
301.00 Real Estate Taxes.....	\$ 4,346,911	\$ -	\$ -	\$ -
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.....	351,414	-	-	-
310.20 Earned Income Taxes/Wage Taxes.....	5,205,894	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	257,086	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	1,920	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES.....	\$ 10,163,225	\$ -	\$ -	\$ -

LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	514,167	-	-	-
321.80 Cable Television Franchise Fees.....	383,313	-	-	-
TOTAL LICENSES & PERMITS.....	\$ 897,480	\$ -	\$ -	\$ -

FINES AND FORFEITS

330-332 Fines and Forfeits.....	32,024	-	-	-
TOTAL FINES AND FORFEITS	\$ 32,024	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	47,885	1,519	16,236	-
342.00 Rents and Royalties.....	78,583	-	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 126,468	\$ 1,519	\$ 16,236	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 4,346,911
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.....	-	-	-	351,414
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	5,205,894
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	257,086
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	1,920
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 10,163,225

LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	-	-	-	514,167
321.80 Cable Television Franchise Fees.....	-	-	-	383,313
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 897,480

FINES AND FORFEITS

330-332 Fines and Forfeits.....	-	-	-	32,024
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 32,024

INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	-	-	3,396,938	3,462,578
342.00 Rents and Royalties.....	-	-	-	78,583
TOTAL INTEREST, RENTS, & ROYALTIES	\$ -	\$ -	\$ 3,396,938	\$ 3,541,161

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.....	-	-	12,000	-
355.01 Public Utility Realty Tax (PURTA).....	9,918	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	475,559	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	354,516	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	96,102	-	-	-
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.....	\$ 460,536	\$ 475,559	\$ 12,000	\$ -

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	12,960	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	259,091	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 272,051	\$ -	\$ -	\$ -

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.....	-	-	-	12,000
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	9,918
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	-
355.03 Road Turnback.....	-	-	-	475,559
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	354,516
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	96,102
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.....	\$ -	\$ -	\$ -	\$ 948,095
LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	12,960
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	259,091
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 272,051
TOTAL INTERGOVERNMENTAL REVENUES				\$ 1,220,146

Statement of Revenues and Expenditures

December 31st, 2020

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR SERVICE				
361.00 General Government.....	94,611	-	-	-
362.00 Public Safety.....	73,712	6,712	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	38,172	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	1,008,780	-	-	-
364.60 Host Municipality 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.....	52,075	-	-	-
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.....	\$ 1,267,350	\$ 6,712	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES

383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	3,680	-	35,811	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	881	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 4,561	\$ -	\$ 35,811	\$ -

OTHER FINANCING SOURCES

391.00 Proceeds of General Fixed Asset Disposition.....	93,051	-	-	-
392.00 Interfund Operating Transfers.....	235	12,960	-	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	44,793	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 138,079	\$ 12,960	\$ -	\$ -

TOTAL REVENUES.....	\$ 13,361,774	\$ 496,750	\$ 64,047	\$ -
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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.....	-	-	-	94,611
362.00 Public Safety.....	-	-	-	80,424
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	38,172
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	1,008,780
364.60 Host Municipality 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.....	-	-	-	52,075
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.....	\$ -	\$ -	\$ -	\$ 1,274,062

UNCLASSIFIED OPERATING REVENUES

383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	39,491
388.00 Fiduciary Fund Pension Contributions.....	-	-	1,360,188	1,360,188
389.00 All Other Unclassified Operating Revenues.....	-	-	-	881
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ 1,360,188	\$ 1,400,560

OTHER FINANCING SOURCES

391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	93,051
392.00 Interfund Operating Transfers.....	-	-	-	13,195
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	44,793
TOTAL OTHER FINANCING SOURCES.....	\$ -	\$ -	\$ -	\$ 151,039

TOTAL REVENUES.....	\$ -	\$ -	\$ 4,757,126	\$ 18,679,697
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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.....	20,625	-	-	-
401.00 Executive (Manager or Mayor).....	199,864	-	-	-
402.00 Auditing Services/Financial Administration.....	133,565	-	-	-
403.00 Tax Collection.....	64,944	-	-	-
404.00 Solicitor/Legal Services.....	58,042	-	6,016	-
405.00 Secretary/Clerk.....	60,231	-	-	-
406.00 Other General Government Administration.....	133,100	-	-	-
407.00 IT-Networking Services-Data Processing.....	4,514	-	-	-
408.00 Engineering Services.....	119,619	-	138,111	-
409.00 General Government Buildings and Plant.....	70,536	-	84,316	-
TOTAL GENERAL GOVERNMENT.....	\$ 865,040	\$ -	\$ 228,443	\$ -
PUBLIC SAFETY				
410.00 Police.....	5,305,600	-	57,323	-
411.00 Fire	564,563	-	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	289,390	-	21,750	-
414.00 Planning and Zoning.....	159,805	-	17,948	-
415.00 Emergency Management & Communications.....	237,028	-	-	-
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.....	\$ 6,556,386	\$ -	\$ 97,021	\$ -
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).....	1,911,111	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 1,911,111	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body.....	-	-	-	20,625
401.00 Executive (Manager or Mayor).....	-	-	-	199,864
402.00 Auditing Services/Financial Administration.....	-	-	-	133,565
403.00 Tax Collection.....	-	-	-	64,944
404.00 Solicitor/Legal Services.....	-	-	-	64,058
405.00 Secretary/Clerk.....	-	-	-	60,231
406.00 Other General Government Administration.....	-	-	-	133,100
407.00 IT-Networking Services-Data Processing.....	-	-	-	4,514
408.00 Engineering Services.....	-	-	-	257,730
409.00 General Government Buildings and Plant.....	-	-	-	154,852
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 1,093,483

PUBLIC SAFETY				
410.00 Police.....	-	-	-	5,362,923
411.00 Fire	-	-	-	564,563
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	311,140
414.00 Planning and Zoning.....	-	-	-	177,753
415.00 Emergency Management & Communications.....	-	-	-	237,028
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.....	\$ -	\$ -	\$ -	\$ 6,653,407

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).....	-	-	-	1,911,111
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ 1,911,111

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.....	1,194,983	-	262,777	-
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	1,925	-	-	-
433.00 Traffic Control Devices.....	26,333	-	-	-
434.00 Street Lighting.....	116,961	-	21,966	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges....	75,161	-	560,890	-
439.00 Highway Construction and Rebuilding Projects....	-	464,780	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 1,415,363	\$ 464,780	\$ 845,633	\$ -

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.....	220,830	-	-	-
452.00 Participant Recreation.....	3,628	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	47,023	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	89,610	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	2,000	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ 363,091	\$ -	\$ -	\$ -

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.....	-	-	-	1,457,760
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	1,925
433.00 Traffic Control Devices.....	-	-	-	26,333
434.00 Street Lighting.....	-	-	-	138,927
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	636,051
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	464,780
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ 2,725,776

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.....	-	-	-	220,830
452.00 Participant Recreation.....	-	-	-	3,628
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	47,023
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	89,610
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	2,000
459.00 Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ 363,091

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).....	640,750	-	235,000	-
472.00 Debt Interest (short-term and long-term).....	49,753	-	39,015	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 690,503	\$ -	\$ 274,015	\$ -
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	1,205,597	-	-	-
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	-	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 1,205,597	\$ -	\$ -	\$ -
INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	-
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.....	46,046	-	-	-
492.00 Interfund Operating Transfers.....	12,960	235	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ 59,006	\$ 235	\$ -	\$ -
TOTAL EXPENDITURES.....	\$ 13,066,097	\$ 465,015	\$ 1,445,112	\$ -
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 295,677	\$ 31,735	\$ (1,381,065)	\$ -

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).....	-	-	-	875,750
472.00 Debt Interest (short-term and long-term).....	-	-	-	88,768
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ -	\$ -	\$ -	\$ 964,518

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	1,205,597
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	-	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 1,205,597

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

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	1,507,695	1,507,695
489.00 All Other Unclassified Expenditures.....	-	-	89,406	89,406
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ 1,597,101	\$ 1,597,101

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	46,046
492.00 Interfund Operating Transfers.....	-	-	-	13,195
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ 59,241

TOTAL EXPENDITURES.....	\$ -	\$ -	\$ 1,597,101	\$ 16,573,325
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ 3,160,025	\$ 2,106,372
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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										
General Obligation Bonds	1999	2019	708,700	-	-	-	-	-	-	-
General Obligation Bonds	2001	2021	559,000	66,680	-	35,760	-	30,930	-	30,930
General Obligation Notes	2002	2022	1,230,000	233,000	-	77,000	-	156,000	-	156,000
General Obligation Notes	2005	2025	300,000	115,000	-	17,000	-	98,000	-	98,000
General Obligation Notes	2016	2022	3,295,000	1,924,000	-	511,000	-	1,413,000	-	1,413,000
General Obligation Notes	2018	2024	50,000	50,000	-	-	-	50,000	-	50,000
General Obligation Notes	2018	2024	1,200,000	1,200,000	-	235,000	-	965,000	-	965,000
Revenue Bonds and Notes										
Lease Rental Debt/General Leases										
Tax and Revenue Anticipation Notes										
Other										

Total bonds and notes outstanding	\$ 2,712,930
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 2,712,930
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 2,712,930

