
SCHUYLKILL TOWNSHIP

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2019



2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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City of: _____ County: _____

Borough of: _____ County: _____

Township of: Schuylkill County: Chester

Municipality of: _____ County: _____



INDEPENDENT AUDITOR'S REPORT

February 28, 2020

To the Board of Supervisors
Schuylkill Township
Phoenixville, Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of Schuylkill Township, Phoenixville, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2019, 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

To the Board of Supervisors
Schuylkill Township

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.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the balance sheet of each of the fund types of Schuylkill Township, Phoenixville, Pennsylvania, as of December 31, 2019, 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, which is referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions of the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which practices differ from accounting principles generally accepted in the United States of America. As permitted by the DCED, Schuylkill Township, Phoenixville, Pennsylvania, prepares its financial statements on the modified 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. The effects on the financial statements 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. Our opinion is not modified with respect to this matter.

Purpose of This Report

This report is intended solely for the information and use of the management, the Board of Supervisors, and others within Schuylkill Township, Phoenixville, Pennsylvania, and for filing with the Department of Community and Economic Development and the County Courthouse. Accordingly, this communication is not suitable for any other purpose.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

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Balance Sheet					
December 31, 2019					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	3,623,677	6,675,103	2,074,049	-
140-144	Tax Receivable	-	-	-	-
121-129	Accounts Receivable (excluding taxes)	-	-	-	-
145-149		-	-	-	-
130	Due From Other Funds	-	5,430	-	-
131-139	Other Current Assets	4,817	-	-	-
150-159		-	-	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
Total Assets and Other Debits		\$ 3,628,494	\$ 6,680,533	\$ 2,074,049	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	495	-	-	-
200-209	All Other Current Liabilities	-	-	-	-
231-239		-	-	-	-
230	Due To Other Funds	5,430	-	-	-
260-269	Long-Term Liabilities	-	-	-	-
Current Portion of Long-Term Debt and Other Credits		-	-	-	-
240-259		-	-	-	-
Total Liabilities and Other Credits		\$ 5,925	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	3,622,569	6,680,533	2,074,049	-
291-299	Other Equity	-	-	-	-
Total Fund and Account Group Equity		\$ 3,622,569	\$ 6,680,533	\$ 2,074,049	\$ -

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
Assets and Other Debits		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
100-120	Cash and Investments	-	-	11,035,478	-	-	23,408,307
140-144	Tax Receivable	-	-	-	-	-	-
121-129	Accounts Receivable (excluding taxes)	-	-	-	-	-	-
145-149		-	-	-	-	-	-
130	Due From Other Funds	-	-	-	-	-	5,430
131-139	Other Current Assets	-	-	-	-	-	4,817
150-159		-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	-	-	-
180-189	Other Debits	-	-	-	-	-	-
Total Assets and Other Debits		\$ -	\$ -	\$ 11,035,478	\$ -	\$ -	\$ 23,418,554

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	495
200-209	All Other Current Liabilities	-	-	-	-	-	-
231-239		-	-	-	-	-	-
230	Due To Other Funds	-	-	-	-	-	5,430
260-269	Long-Term Liabilities	-	-	-	-	-	-
	Current Portion of Long-Term Debt and Other	-	-	-	-	-	-
240-259	Credits	-	-	-	-	-	-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,925

Fund and Account Group Equity							
281-284	Contributed Capital	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	-	-	11,035,478	-	-	23,412,629
291-299	Other Equity	-	-	-	-	-	-
Total Fund and Account Group Equity		\$ -	\$ -	\$ 11,035,478	\$ -	\$ -	\$ 23,412,629

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 23,418,554
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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, 2019

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	1,920,083	-	-	-
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	293,781	-	-	-
310.20	Earned Income Taxes/Wage Taxes	2,508,925	1,166,698	-	-
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	135,967	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)	-	-	-	-
Total Taxes		\$ 4,858,756	\$ 1,166,698	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	47,558	-	-	-
321.80	Cable Television Franchise Fees	190,428	-	-	-
Total Licenses and Permits		\$ 237,986	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	28,519	-	-	-
Total Fines and Forfeits		\$ 28,519	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	36,954	67,425	14,304	-
342.00	Rents and Royalties	-	-	-	-
Total Interest, Rents, and Royalties		\$ 36,954	\$ 67,425	\$ 14,304	\$ -

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

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	-	-	-	1,920,083
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	-	-	-	293,781
310.20	Earned Income Taxes/Wage Taxes	-	-	-	3,675,623
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	-	-	-	135,967
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)	-	-	-	-
Total Taxes		\$ -	\$ -	\$ -	\$ 6,025,454

Licenses and Permits					
320-322	All Other Licenses and Permits	-	-	-	47,558
321.80	Cable Television Franchise Fees	-	-	-	190,428
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 237,986

Fines and Forfeits					
330-332	Fines and Forfeits	-	-	-	28,519
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 28,519

Interest, Rents, and Royalties					
341.00	Interest Earnings	-	-	1,901,831	2,020,514
342.00	Rents and Royalties	-	-	-	-
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ 1,901,831	\$ 2,020,514

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

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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	26,259	-	-	-
354.00	All Other State Capital and Operating Grants	188,130	-	-	-
355.01	Public Utility Realty Tax (PURTA)	5,498	-	-	-
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	309,143	-	-
355.04	Alcoholic Beverage Licenses	1,000	-	-	-
355.05	General Municipal Pension System State Aid	158,735	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	72,209	-	-	-
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		\$ 451,831	\$ 309,143	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants	74,874	-	-	-
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	7,556	-	-	-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	-	-	-	-
Total Local Government Units		\$ 82,430	\$ -	\$ -	\$ -

2019 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	-	-	-	26,259
354.00	All Other State Capital and Operating Grants	-	-	-	188,130
355.01	Public Utility Realty Tax (PURTA)	-	-	-	5,498
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	309,143
355.04	Alcoholic Beverage Licenses	-	-	-	1,000
355.05	General Municipal Pension System State Aid	-	-	-	158,735
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	72,209
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		\$ -	\$ -	\$ -	\$ 760,974

Local Governmental Units					
357.03	Highways and Streets	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants	-	-	-	74,874
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	-	-	-	7,556
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	-	-	-	-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 82,430

TOTAL INTERGOVERNMENTAL REVENUES					\$ 843,404
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2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges for Service					
361.00	General Government	90,356	-	-	-
362.00	Public Safety	123,836	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	384	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and Disposal Charge (trash)	474	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00	All Other Charges for Sanitation Services	66	-	-	-
365.00	Health	-	-	-	-
366.00	Human Services	-	-	-	-
367.00	Culture and Recreation	-	-	-	-
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		\$ 215,116	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	-	-	-	-
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	36,224	-	-	-
Total Unclassified Operating Revenues		\$ 36,224	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	10,866	-	-	-
392.00	Interfund Operating Transfers**	-	-	380,000	-
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		\$ 10,866	\$ -	\$ 380,000	\$ -

TOTAL REVENUES	\$ 5,958,682	\$ 1,543,266	\$ 394,304	\$ -
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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.

2019 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	-	-	-	90,356
362.00	Public Safety	-	-	-	123,836
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	384
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and Disposal Charge (trash)	-	-	-	474
364.60	Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00	All Other Charges for Sanitation Services	-	-	-	66
365.00	Health	-	-	-	-
366.00	Human Services	-	-	-	-
367.00	Culture and Recreation	-	-	-	-
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		\$ -	\$ -	\$ -	\$ 215,116

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	-	-	-	-
388.00	Fiduciary Fund Pension Contributions			424,090	424,090
389.00	All Other Unclassified Operating Revenues***	-	-	-	36,224
Total Unclassified Operating Revenues		\$ -	\$ -	\$ 424,090	\$ 460,314

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	10,866
392.00	Interfund Operating Transfers**	-	-	-	380,000
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		\$ -	\$ -	\$ -	\$ 390,866

TOTAL REVENUES	\$ -	\$ -	\$ 2,325,921	\$ 10,222,173
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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.

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
General Government					
400.00	Legislative (Governing) Body	97,744	20,148	-	-
401.00	Executive (Manager or Mayor)	108,802	-	-	-
402.00	Auditing Services/Financial Administration	13,200	-	-	-
403.00	Tax Collection	53,781	14,439	-	-
404.00	Solicitor/Legal Services	224,832	5,915	-	-
405.00	Secretary/Clerk	107,024	-	-	-
406.00	Other General Government Administration	53,813	-	-	-
407.00	IT - Networking Services - Data Processing	-	-	-	-
408.00	Engineering Services	276,971	-	-	-
409.00	General Government Buildings and Plant	61,900	-	56,002	-
Total General Government		\$ 998,067	\$ 40,502	\$ 56,002	\$ -

Public Safety					
410.00	Police	1,667,878	-	-	-
411.00	Fire	826,369	-	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	37,845	-	-	-
414.00	Planning and Zoning	-	-	-	-
415.00	Emergency Management and Communications	4,001	-	-	-
416.00	Militia and Armories	-	-	-	-
417.00	Examination of Licensed Occupations	-	-	-	-
418.00	Public Scales (weights and measures)	-	-	-	-
419.00	Other Public Safety	15,831	-	-	-
Total Public Safety		\$ 2,551,924	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	86	-	-	-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	1,505	-	-	-
427.00	Solid Waste Collection and Disposal (trash)	23,519	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	-	-
Total Public Works - Sanitation		\$ 25,024	\$ -	\$ -	\$ -

2019 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	-	-	-	117,892
401.00	Executive (Manager or Mayor)	-	-	-	108,802
402.00	Auditing Services/Financial Administration	-	-	-	13,200
403.00	Tax Collection	-	-	-	68,220
404.00	Solicitor/Legal Services	-	-	-	230,747
405.00	Secretary/Clerk	-	-	-	107,024
406.00	Other General Government Administration	-	-	-	53,813
407.00	IT - Networking Services - Data Processing	-	-	-	-
408.00	Engineering Services	-	-	-	276,971
409.00	General Government Buildings and Plant	-	-	-	117,902
Total General Government		\$ -	\$ -	\$ -	\$ 1,094,571

Public Safety					
410.00	Police	-	-	-	1,667,878
411.00	Fire	-	-	-	826,369
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	37,845
414.00	Planning and Zoning	-	-	-	-
415.00	Emergency Management and Communications	-	-	-	4,001
416.00	Militia and Armories	-	-	-	-
417.00	Examination of Licensed Occupations	-	-	-	-
418.00	Public Scales (weights and measures)	-	-	-	-
419.00	Other Public Safety	-	-	-	15,831
Total Public Safety		\$ -	\$ -	\$ -	\$ 2,551,924

Health and Human Services					
420.00-425.00	Health and Human Services	-	-	-	86

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	-	-	-	1,505
427.00	Solid Waste Collection and Disposal (trash)	-	-	-	23,519
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	-	-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ 25,024

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
			Special Revenue (Including State Liquid Fuels)		
Public Works - Highways and Streets		General Fund		Capital Projects	Debt Service
430.00	General Services - Administration	365,438	36,186	-	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	163,010	98,370	-	-
433.00	Traffic Control Devices	218,772	-	-	-
434.00	Street Lighting	4,409	-	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	38,782	-	74,322	-
439.00	Highway Construction and Rebuilding Projects	4,926	143,535	165,344	-
Total Public Works - Highways and Streets		\$ 795,337	\$ 278,091	\$ 239,666	\$ -

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	149,843	-	40,860	-
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
Total Public Works - Other Services		\$ 149,843	\$ -	\$ 40,860	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	132,657	288,065	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	1,500	-	-	-
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	24,103	-	-	-
Total Culture and Recreation		\$ 158,260	\$ 288,065	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	504	-	-	-
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		\$ 504	\$ -	\$ -	\$ -

2019 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 and Streets					
430.00	General Services - Administration	-	-	-	401,624
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	-	-	261,380
433.00	Traffic Control Devices	-	-	-	218,772
434.00	Street Lighting	-	-	-	4,409
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	-	-	-	113,104
439.00	Highway Construction and Rebuilding Projects	-	-	-	313,805
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 1,313,094

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	-	-	-	190,703
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 190,703

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	-	-	420,722
455.00	Shade Trees	-	-	-	-
456.00	Libraries	-	-	-	1,500
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	24,103
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 446,325

Community Development					
461.00	Conservation of Natural Resources	-	-	-	504
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		\$ -	\$ -	\$ -	\$ 504

2019 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)	12,311	-	32,172	-
472.00	Debt Interest (short-term and long-term)	3,472	-	2,519	-
475.00	Fiscal Agent Fees	1,959	96	-	-
Total Debt Service		\$ 17,742	\$ 96	\$ 34,691	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	164,356	-	-	-
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	326,700	-	-	-
484.00	Worker Compensation Insurance	193,028	-	-	-
487.00	Group Insurance and Other Benefits	484,557	-	-	-
Total Employer Paid Benefits and Withholding Items		\$ 1,168,641	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	77,686	-	-	-

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	1,525	-	-	-
Total Unclassified Operating Expenditures		\$ 1,525	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	-
492.00	Interfund Operating Transfers**	380,000	-	-	-
493.00	All Other Financing Uses	-	-	-	-
Total Other Financing Uses		\$ 380,000	\$ -	\$ -	\$ -

TOTAL EXPENDITURES		\$ 6,324,639	\$ 606,754	\$ 371,219	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES		\$ (365,957)	\$ 936,512	\$ 23,085	\$ -
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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.

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)	-	-	-	44,483
472.00	Debt Interest (short-term and long-term)	-	-	-	5,991
475.00	Fiscal Agent Fees	-	-	-	2,055
Total Debt Service		\$ -	\$ -	\$ -	\$ 52,529

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	164,356
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	-	-	-	326,700
484.00	Worker Compensation Insurance	-	-	-	193,028
487.00	Group Insurance and Other Benefits	-	-	-	484,557
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 1,168,641

Insurance					
486.00	Insurance, Casualty, and Surety	-	-	-	77,686

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			158,538	158,538
489.00	All Other Unclassified Expenditures***	-	-	58,518	60,043
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 217,056	\$ 218,581

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	-
492.00	Interfund Operating Transfers**	-	-	-	380,000
493.00	All Other Financing Uses	-	-	-	-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 380,000

TOTAL EXPENDITURES	\$ -	\$ -	\$ 217,056	\$ 7,519,668
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 2,108,865	\$ 2,702,505
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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

[illegible]

Total bonds and notes outstanding

Capitalized lease obligations

Other debt

TOTAL OUTSTANDING DEBT

STATEMENT OF CAPITAL EXPENDITURES			
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	45,650	27,268	72,918
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	56,715		56,715
Recreation		415,202	415,202
Sewer			-
Solid Waste			-
Streets/Highways		519,794	519,794
Water			-
Other (Please Specify)			-
Stormwater		40,860	40,860
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*	\$ 1,105,489
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* Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment.)

EMPLOYEE COMPENSATION	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)**	\$ 2,055,528
** Use income from box 16 of the W-3 Statement	