



SCHUYLKILL TOWNSHIP

ANNUAL AUDIT AND FINANCIAL REPORT

DECEMBER 31, 2024



2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: Schuylkill County: Chester

Municipality of: _____ County: _____



INDEPENDENT AUDITOR'S REPORT

March 31, 2025

To the Board of Supervisors
Schuylkill Township
Phoenixville, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying annual audit and financial report ("financial statements") of Schuylkill Township ("the Township"), Phoenixville, Pennsylvania, as of and for the year ended December 31, 2024.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements present fairly, in all material respects, the balance sheet of each of the fund types of Schuylkill Township, Phoenixville, Pennsylvania, as of December 31, 2024, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania as described in the Emphasis of Matter – Basis of Accounting section of our report.

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 section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Schuylkill Township as of December 31, 2024, or the changes in financial position thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's

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Schuylkill Township

Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Schuylkill Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The financial statements are prepared by Schuylkill Township 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 Emphasis of Matter – Basis of Accounting section of our report and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter – Basis of Accounting

We draw attention to the basis of accounting, which is referenced in the second paragraph of this report. Schuylkill Township prepares its financial statements using accounting practices prescribed or permitted by 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 with the exception that follows, Schuylkill Township prepares its financial statements on the modified accrual basis of accounting. Under this basis, revenues primarily are recorded when measurable and available. Expenditures are recorded when the liability is incurred. The trust and agency fund type utilizes the accrual basis of accounting. Under this basis, revenue is recorded when earned, and expenditures are recorded when the liability is incurred.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by the DCED 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

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Schuylkill Township

misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Schuylkill Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Schuylkill Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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Balance Sheet December 31, 2024					
Governmental Funds					
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	5,804,735	7,305,454	5,031,343	-
140-144	Tax Receivable	130,681	6,262	-	-
121-129					-
145-149	Accounts Receivable (excluding taxes)	7,343	-	-	-
130	Due From Other Funds	121,454	5,720	-	-
131-139					-
150-159	Other Current Assets	-	-	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
Total Assets and Other Debits		\$ 6,064,213	\$ 7,317,436	\$ 5,031,343	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	87,649	-	-	-
200-209					-
231-239	All Other Current Liabilities	76,648	24,090	7,250	-
230	Due To Other Funds	5,720	-	121,454	-
260-269	Long-Term Liabilities	-	-	-	-
240-259	Current Portion of Long-Term Debt and Other Credits	-	-	-	-
Total Liabilities and Other Credits		\$ 170,017	\$ 24,090	\$ 128,704	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	5,894,196	7,293,346	4,902,639	-
291-299	Other Equity	-	-	-	-
Total Fund and Account Group Equity		\$ 5,894,196	\$ 7,293,346	\$ 4,902,639	\$ -

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

Assets and Other Debits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
100-120	Cash and Investments	-	-	15,734,922	-	-	33,876,454
140-144	Tax Receivable	-	-	-	-	-	136,943
121-129							
145-149	Accounts Receivable (excluding taxes)	-	-	-	-	-	7,343
130	Due From Other Funds	-	-	-	-	-	127,174
131-139							
150-159	Other Current Assets	-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	18,736,442	-	18,736,442
180-189	Other Debits	-	-	-	-	9,995,000	9,995,000
Total Assets and Other Debits		\$ -	\$ -	\$ 15,734,922	\$ 18,736,442	\$ 9,995,000	\$ 62,879,356

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	87,649
200-209							
231-239	All Other Current Liabilities	-	-	-	-	-	107,988
230	Due To Other Funds	-	-	-	-	-	127,174
260-269	Long-Term Liabilities	-	-	-	-	9,790,000	9,790,000
240-259	Current Portion of Long-Term Debt and Other Credits	-	-	-	-	205,000	205,000
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ 9,995,000	\$ 10,317,811

Fund and Account Group Equity							
281-284	Contributed Capital	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	18,736,442	-	18,736,442
270-289	Fund Balance / Retained Earnings on 12/31	-	-	15,734,922	-	-	33,825,103
291-299	Other Equity	-	-	-	-	-	-
Total Fund and Account Group Equity		\$ -	\$ -	\$ 15,734,922	\$ 18,736,442	\$ -	\$ 52,561,545

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 62,879,356
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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, 2024

REVENUES		GOVERNMENTAL FUNDS			
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	2,239,158	-	-	-
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	506,592	-	-	-
310.20	Earned Income Taxes/Wage Taxes	3,229,297	1,489,774	-	-
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	154,930	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)	-	-	-	-
Total Taxes		\$ 6,129,977	\$ 1,489,774	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	59,036	-	-	-
321.80	Cable Television Franchise Fees	160,604	-	-	-
Total Licenses and Permits		\$ 219,640	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	14,867	-	-	-
Total Fines and Forfeits		\$ 14,867	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	94,278	493,436	109,818	-
342.00	Rents and Royalties	-	2,129	-	-
Total Interest, Rents, and Royalties		\$ 94,278	\$ 495,565	\$ 109,818	\$ -

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	-	-	-	2,239,158
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	-	-	-	506,592
310.20	Earned Income Taxes/Wage Taxes	-	-	-	4,719,071
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	-	-	-	154,930
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)	-	-	-	-
Total Taxes		\$ -	\$ -	\$ -	\$ 7,619,751

Licenses and Permits					
320-322	All Other Licenses and Permits	-	-	-	59,036
321.80	Cable Television Franchise Fees	-	-	-	160,604
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 219,640

Fines and Forfeits					
330-332	Fines and Forfeits	-	-	-	14,867
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 14,867

Interest, Rents, and Royalties					
341.00	Interest Earnings	-	-	1,711,950	2,409,482
342.00	Rents and Royalties	-	-	-	2,129
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ 1,711,950	\$ 2,411,611

** 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			
Federal		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets	411,689	-	-	-
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		\$ 411,689	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	-	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	12,887	-	-	-
354.00	All Other State Capital and Operating Grants	247,277	-	-	-
355.01	Public Utility Realty Tax (PURTA)	6,950	-	-	-
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback	-	289,057	-	-
355.04	Alcoholic Beverage Licenses	1,000	-	-	-
355.05	General Municipal Pension System State Aid	201,330	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	79,551	-	-	-
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		\$ 548,995	\$ 289,057	\$ -	\$ -

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

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets	-	-	-	411,689
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		\$ -	\$ -	\$ -	\$ 411,689

State					
354.03	Highway and Streets	-	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	12,887
354.00	All Other State Capital and Operating Grants	-	-	-	247,277
355.01	Public Utility Realty Tax (PURTA)	-	-	-	6,950
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback	-	-	-	289,057
355.04	Alcoholic Beverage Licenses	-	-	-	1,000
355.05	General Municipal Pension System State Aid	-	-	-	201,330
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	79,551
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		\$ -	\$ -	\$ -	\$ 838,052

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 1,249,741
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REVENUES		GOVERNMENTAL FUNDS			
Charges for Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	190,214	-	-	-
362.00	Public Safety	282,701	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and Disposal Charge (trash)	1,543	-	-	-
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	-	-	-	-
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		\$ 474,458	\$ -	\$ -	\$ -

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***	33,727	-	-	-
Total Unclassified Operating Revenues		\$ 33,727	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	76,571	-	-	-
392.00	Interfund Operating Transfers**	-	-	1,315,000	-
393.00	Proceeds of General Long-Term Debt	-	9,995,000	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	-
Total Other Financing Sources		\$ 76,571	\$ 9,995,000	\$ 1,315,000	\$ -

TOTAL REVENUES	\$ 8,004,202	\$ 12,269,396	\$ 1,424,818	\$ -
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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.

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Charges for Service					
361.00	General Government	-	-	-	190,214
362.00	Public Safety	-	-	-	282,701
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and Disposal Charge (trash)	-	-	-	1,543
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	-	-	-	-
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		\$ -	\$ -	\$ -	\$ 474,458

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	X	X	412,670	412,670
389.00	All Other Unclassified Operating Revenues***	-	-	-	33,727
Total Unclassified Operating Revenues		\$ -	\$ -	\$ 412,670	\$ 446,397

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	76,571
392.00	Interfund Operating Transfers**	-	-	-	1,315,000
393.00	Proceeds of General Long-Term Debt	-	-	-	9,995,000
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	-
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 11,386,571

TOTAL REVENUES	\$ -	\$ -	\$ 2,124,620	\$ 23,823,036
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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.

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	131,998	35,878	-	-
401.00	Executive (Manager or Mayor)	163,813	-	-	-
402.00	Auditing Services/Financial Administration	5,900	-	-	-
403.00	Tax Collection	42,036	-	-	-
404.00	Solicitor/Legal Services	198,343	14,659	-	-
405.00	Secretary/Clerk	180,711	-	-	-
406.00	Other General Government Administration	519,377	-	-	-
407.00	IT - Networking Services - Data Processing	-	-	-	-
408.00	Engineering Services	512,379	-	11,440	-
409.00	General Government Buildings and Plant	70,410	-	36,949	-
Total General Government		\$ 1,824,967	\$ 50,537	\$ 48,389	\$ -

Public Safety					
410.00	Police	1,985,068	-	-	-
411.00	Fire	484,437	-	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	129,906	-	-	-
414.00	Planning and Zoning	-	-	-	-
415.00	Emergency Management and Communications	1,444	-	-	-
416.00	Militia and Armories	-	-	-	-
417.00	Examination of Licensed Occupations	-	-	-	-
418.00	Public Scales (weights and measures)	-	-	-	-
419.00	Other Public Safety	22,810	-	-	-
Total Public Safety		\$ 2,623,665	\$ -	\$ -	\$ -

Health and Human Services					
420.00-					
425.00	Health and Human Services	555	-	-	-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	-	-	-	-
427.00	Solid Waste Collection and Disposal (trash)	18,908	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	-	-
Total Public Works - Sanitation		\$ 18,908	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND		TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only	
General Government						
400.00	Legislative (Governing) Body	-	-	-	-	167,876
401.00	Executive (Manager or Mayor)	-	-	-	-	163,813
402.00	Auditing Services/Financial Administration	-	-	-	-	5,900
403.00	Tax Collection	-	-	-	-	42,036
404.00	Solicitor/Legal Services	-	-	-	-	213,002
405.00	Secretary/Clerk	-	-	-	-	180,711
406.00	Other General Government Administration	-	-	-	-	519,377
407.00	IT - Networking Services - Data Processing	-	-	-	-	-
408.00	Engineering Services	-	-	-	-	523,819
409.00	General Government Buildings and Plant	-	-	-	-	107,359
Total General Government		\$ -	\$ -	\$ -	\$ -	\$ 1,923,893

Public Safety						
410.00	Police	-	-	-	-	1,985,068
411.00	Fire	-	-	-	-	484,437
412.00	Ambulance/Rescue	-	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	-	129,906
414.00	Planning and Zoning	-	-	-	-	-
415.00	Emergency Management and Communications	-	-	-	-	1,444
416.00	Militia and Armories	-	-	-	-	-
417.00	Examination of Licensed Occupations	-	-	-	-	-
418.00	Public Scales (weights and measures)	-	-	-	-	-
419.00	Other Public Safety	-	-	-	-	22,810
Total Public Safety		\$ -	\$ -	\$ -	\$ -	\$ 2,623,665

Health and Human Services						
420.00-						
425.00	Health and Human Services	-	-	-	-	555

Public Works - Sanitation						
426.00	Recycling Collection and Disposal	-	-	-	-	-
427.00	Solid Waste Collection and Disposal (trash)	-	-	-	-	18,908
428.00	Weed Control	-	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	-	-	-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ -	\$ 18,908

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	442,846	-	-	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	317,694	-	-
433.00	Traffic Control Devices	292,131	-	-	-
434.00	Street Lighting	5,178	-	-	-
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	48,847	-	238,739	-
439.00	Highway Construction and Rebuilding Projects	578	-	68,970	-
Total Public Works - Highways and Streets		\$ 789,580	\$ 317,694	\$ 307,709	\$ -

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	4,420	-	-	-
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
Total Public Works - Other Services		\$ 4,420	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	224	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	8,600	-	-	-
457.00	Civil and Military Celebrations	2,770	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	8,512	-	-	-
Total Culture and Recreation		\$ 19,882	\$ 224	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	-	17,148,802	-	-
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		\$ -	\$ 17,148,802	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND		TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only	
Public Works - Highways and Streets						
430.00	General Services - Administration	-	-	-	-	442,846
431.00	Cleaning of Streets and Gutters	-	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	-	-	-	317,694
433.00	Traffic Control Devices	-	-	-	-	292,131
434.00	Street Lighting	-	-	-	-	5,178
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	-	-	-	-	287,586
439.00	Highway Construction and Rebuilding Projects	-	-	-	-	69,548
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ -	\$ 1,414,983

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	-	-	-	-	4,420
447.00	Transit System	-	-	-	-	-
448.00	Water System	-	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-	-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ -	\$ 4,420

Culture and Recreation						
451.00	Culture - Recreation Administration	-	-	-	-	-
452.00	Participant Recreation	-	-	-	-	-
453.00	Spectator Recreation	-	-	-	-	-
454.00	Parks	-	-	-	-	224
455.00	Shade Trees	-	-	-	-	-
456.00	Libraries	-	-	-	-	8,600
457.00	Civil and Military Celebrations	-	-	-	-	2,770
458.00	Senior Citizens' Centers	-	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	-	8,512
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ -	\$ 20,106

Community Development						
461.00	Conservation of Natural Resources	-	-	-	-	17,148,802
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		\$ -	\$ -	\$ -	\$ -	\$ 17,148,802

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)	1,668	-	31,902	-
472.00	Debt Interest (short-term and long-term)	-	38,399	2,099	-
475.00	Fiscal Agent Fees	3,217	136,742	-	-
Total Debt Service		\$ 4,885	\$ 175,141	\$ 34,001	\$ -

Employer Paid Benefits and Withholding Items	
481.00	Employer Paid Withholding Taxes and Unemployment Compensation
	197,654
482.00	Judgments and Losses
	-
483.00	Pension/Retirement Fund Contributions
	290,760
484.00	Worker Compensation Insurance
	96,099
487.00	Group Insurance and Other Benefits
	472,582
Total Employer Paid Benefits and Withholding Items	\$ 1,057,095

Insurance	
486.00	Insurance, Casualty, and Surety
	99,476

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

Other Financing Uses	
491.00	Refund of Prior Year Revenues
492.00	Interfund Operating Transfers**
493.00	All Other Financing Uses
Total Other Financing Uses	\$ 1,315,000

TOTAL EXPENDITURES	\$ 7,758,433	\$ 17,692,398	\$ 390,099	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 245,769	\$ (5,423,002)	\$ 1,034,719	\$ -
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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)	-	-	-	-	33,570	
472.00	Debt Interest (short-term and long-term)	-	-	-	-	40,498	
475.00	Fiscal Agent Fees	-	-	-	-	139,959	
Total Debt Service		\$ -	\$ -	\$ -	\$ -	\$ 214,027	

Employer Paid Benefits and Withholding Items	
481.00	Employer Paid Withholding Taxes and Unemployment Compensation
-	-
482.00	Judgments and Losses
-	-
483.00	Pension/Retirement Fund Contributions
-	-
484.00	Worker Compensation Insurance
-	-
487.00	Group Insurance and Other Benefits
-	-
Total Employer Paid Benefits and Withholding Items	
\$ -	\$ -
\$ -	\$ -
\$ 1,057,095	

Insurance	
486.00	Insurance, Casualty, and Surety
-	-
-	-
\$ 99,476	

Unclassified Operating Expenditures	
488.00	Fiduciary Fund Benefits and Refunds Paid
-	-
489.00	All Other Unclassified Expenditures***
-	-
Total Unclassified Operating Expenditures	
\$ -	\$ -
\$ -	\$ -
\$ 418,851	
\$ -	\$ -
\$ 418,851	

Other Financing Uses	
491.00	Refund of Prior Year Revenues
-	-
492.00	Interfund Operating Transfers**
-	-
493.00	All Other Financing Uses
-	-
Total Other Financing Uses	
\$ -	\$ -
\$ -	\$ -
\$ 1,315,000	
\$ -	\$ -
\$ 1,315,000	

TOTAL EXPENDITURES	\$ -	\$ -	\$ 418,851	\$ 26,259,781
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 1,705,769	\$ (2,436,745)
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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	Bond (B) Note (N)	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												
Open Space Acquisition	B	2024	2049	9,995,000	-	9,995,000	-		9,995,000		\$ 9,995,000	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
											\$ -	
REVENUE BONDS AND NOTES												
									-		\$ -	
									-		\$ -	
									-		\$ -	
									-		\$ -	
									-		\$ -	
LEASE RENTAL DEBT/GENERAL LEASES												
Loader	Lease	2021	2025	159,673	64,837	-	31,902		32,935		\$ 32,935	
Rothwell Copier	Lease	2023	2028	8,340	6,811	-	1,668		5,143		\$ 5,143	
											\$ -	
											\$ -	
											\$ -	
OTHER												
									-		\$ -	
									-		\$ -	
									-		\$ -	
									-		\$ -	
									-		\$ -	

Total bonds and notes outstanding

\$ 9,995,000

Capitalized lease obligations

38,078

Other debt

-

TOTAL OUTSTANDING DEBT

\$ 10,033,078

STATEMENT OF CAPITAL EXPENDITURES

TOTAL CAPITAL EXPENDITURES*

\$ 17,594,494

* 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)**

\$ 2,460,279

**** Use income from box 16 of the W-3 Statement**