



# 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: \_\_\_\_\_ County: \_\_\_\_\_

Township of: NEWTOWN County: DELAWARE

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

## Section I - Introduction

### Statutory Requirements

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

### One Form

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

### Submitting the Report

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

**BALANCE SHEET**

December 31, 2019

<b>GOVERNMENTAL FUNDS</b>				
<b>ASSETS AND OTHER DEBITS</b>	<b>General Fund</b>	<b>Special Revenue</b>		<b>Debt Service</b>
		<i>(Including State Liquid Fuels)</i>		
100-120 Cash and Investments.....	6,619,902	1,515,209	6,607,975	-
140-144 Tax Receivable.....	428,851	-	-	-
121-129				
145-149 Accounts Receivable (excluding taxes).....	112,233	46,474	17,955	-
130 Due From Other Funds.....	4,824	1,206	3,200	-
131-139				
150-159 Other Current Assets.....	613,963	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits.....	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 7,779,773</b>	<b>\$ 1,562,889</b>	<b>\$ 6,629,130</b>	<b>\$ -</b>

<b>LIABILITIES AND OTHER CREDITS</b>				
210-229 Payroll Taxes and Other Payroll Withholdings.....	70,733	-	-	-
200-209				
231-239 All Other Current Liabilities.....	1,682,313	472,708	6,522	-
230 Due To Other Funds.....	8,024	1,206	-	-
260-269 Long-Term Liabilities.....	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits...	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>1,761,070</b>	<b>473,914</b>	<b>6,522</b>	<b>-</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>				
281-284 Contributed Capital.....	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31.....	6,018,703	1,088,975	6,622,608	-
291-299 Other Equity.....	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>6,018,703</b>	<b>1,088,975</b>	<b>6,622,608</b>	<b>-</b>

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 & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
	100-120 Cash and Investments.....	-	-	17,173,186	-	-
140-144 Tax Receivable.....	-	-	-	-	-	428,851
121-129						
145-149 Accounts Receivable (excluding taxes).....	-	-	3,988	-	-	180,650
130 Due From Other Funds.....	-	-	-	-	-	9,230
131-139						
150-159 Other Current Assets.....	-	-	55,647	-	-	669,610
160-169 Fixed Assets.....	-	-	-	23,468,122	-	23,468,122
180-189 Other Debits.....	-	-	-	-	11,309,000	11,309,000
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,232,821</b>	<b>\$ 23,468,122</b>	<b>\$ 11,309,000</b>	<b>\$ 67,981,735</b>

LIABILITIES AND OTHER CREDITS	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	70,733
200-209						
231-239 All Other Current Liabilities.....	-	-	-	-	-	2,161,543
230 Due To Other Funds.....	-	-	-	-	-	9,230
260-269 Long-Term Liabilities.....	-	-	-	-	10,620,000	10,620,000
240-259 Current Portion of Long-Term Debt & Other Credits.....	-	-	-	-	689,000	689,000
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,309,000</b>	<b>13,550,506</b>

FUND AND ACCOUNT GROUP EQUITY	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	23,468,122	-	23,468,122
270-289 Fund Balance/Retained Earnings on 12/31.....	-	-	17,232,821	-	-	30,963,107
291-299 Other Equity.....	-	-	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>-</b>	<b>-</b>	<b>17,232,821</b>	<b>23,468,122</b>	<b>-</b>	<b>54,431,229</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 67,981,735</b>
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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
<b>TAXES</b>					
301.00	Real Estate Taxes.....	5,436,801	112,154	-	-
305.00	Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00	Residence Taxes (levied by cities of the 3rd Class).....	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00	Per Capita Taxes.....	-	-	-	-
310.10	Real Estate Transfer Taxes.....	1,395,950	-	-	-
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30	Business Gross Receipts Taxes.....	-	-	-	-
310.40	Occupation Taxes (levied under Act 511).....	-	-	-	-
310.50	Local Services Tax**.....	681,040	-	-	-
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes.....	-	-	-	-
	.....				
	.....				
	.....				
<b>TOTAL TAXES</b> .....		<b>\$ 7,513,791</b>	<b>\$ 112,154</b>	<b>\$ -</b>	<b>\$ -</b>

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	3,988,807	-	-	-
321.80	Cable Television Franchise Fees.....	360,086	-	-	-
<b>TOTAL LICENSES &amp; PERMITS</b> .....		<b>4,348,893</b>	<b>-</b>	<b>-</b>	<b>-</b>

FINES & FORFEITS					
330-332	Fines and Forfeits.....	47,759	-	-	-
<b>TOTAL FINES &amp; FORFEITS</b> .....		<b>47,759</b>	<b>-</b>	<b>-</b>	<b>-</b>

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings.....	88,497	18,215	60,216	-
342.00	Rents and Royalties.....	-	-	-	-
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b> .....		<b>88,497</b>	<b>18,215</b>	<b>60,216</b>	<b>-</b>

\*\*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
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>TAXES</b>				
301.00 Real Estate Taxes.....	-	-	-	5,548,955
305.00 Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00 Residence Taxes (levied by cities of the 3rd Class).....	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	-	-	-	1,395,950
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	-
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under Act 511).....	-	-	-	-
310.50 Local Services Tax**.....	-	-	-	681,040
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511 Taxes.....	-	-	-	-
.....				-
.....				-
.....				-
<b>TOTAL TAXES</b> .....	\$ -	\$ -	\$ -	\$ 7,625,945

LICENSES & PERMITS				
320-322 All Other Licenses and Permits.....	-	-	-	3,988,807
321.80 Cable Television Franchise Fees.....	-	-	-	360,086
<b>TOTAL LICENSES &amp; PERMITS</b> .....	-	-	-	4,348,893

FINES & FORFEITS				
330-332 Fines and Forfeits.....	-	-	-	47,759
<b>TOTAL FINES &amp; FORFEITS</b> .....	-	-	-	47,759

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings.....	-	-	2,963,516	3,130,444
342.00 Rents and Royalties.....	-	-	-	-
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b> .....	-	-	2,963,516	3,130,444

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets.....	-	-	-	-
351.09	Community Development.....	-	-	-	-
351.00	All Other Federal Capital and Operating Grants.....	-	-	-	-
352.01	National Forest.....	-	-	-	-
352.00	All Other Federal Shared Revenue & Entitlements.....	-	-	-	-
353.00	Federal Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL FEDERAL</b>		-	-	-	-

STATE					
354.03	Highways and Streets.....	-	-	-	-
354.09	Community Development.....	-	-	-	-
354.15	Recycling/Act 101.....	40,533	-	-	-
354.00	All Other State Capital and Operating Grants.....	-	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	6,844	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	417,257	-	-
355.04	Alcoholic Beverage Licenses.....	-	-	-	-
355.05	General Municipal Pension System State Aid.....	261,145	-	-	-
355.07	Foreign Fire Insurance Tax Distribution.....	144,759	-	-	-
355.08	Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.....	-	-	-	-
356.00	State Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE</b>		453,281	417,257	-	-

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants.....	4,342	-	-	-
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....	540	-	-	-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS</b>		4,882	-	-	-

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

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>FEDERAL</b>				
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.....	-	-	-	-
<b>TOTAL FEDERAL</b> .....	-	-	-	-

<b>STATE</b>				
354.03 Highways and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	40,533
354.00 All Other State Capital and Operating Grants.....	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	6,844
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	-	-	417,257
355.04 Alcoholic Beverage Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid.....	-	-	-	261,145
355.07 Foreign Fire Insurance Tax Distribution.....	-	-	-	144,759
355.08 Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.....	-	-	-	-
356.00 State Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE</b> .....	-	-	-	870,538

<b>LOCAL GOVERNMENT UNITS</b>				
357.03 Highways and Streets.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	4,342
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	540
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS</b> .....	-	-	-	4,882

<b>TOTAL INTERGOVERNMENTAL REVENUES</b> .....				875,420
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REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue		Debt Service
			(Including State Liquid Fuels)	Capital Projects	
361.00	General Government.....	1,228	-	-	-
362.00	Public Safety.....	51,702	-	-	-
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
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.....	110,000	-	-	-
<b>TOTAL CHARGES FOR SERVICE</b> .....		<b>162,930</b>	<b>-</b>	<b>-</b>	<b>-</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	-	-	-	-
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	153,235	214,330	-
388.00	Fiduciary Fund Pension Contributions.....	<del>-</del>	<del>-</del>	<del>-</del>	<del>-</del>
389.00	All Other Unclassified Operating Revenues***.....	9,352	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b> .....		<b>9,352</b>	<b>153,235</b>	<b>214,330</b>	<b>-</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	23,526	2,275	-	-
392.00	Interfund Operating Transfers**.....	-	11,584	2,061,037	-
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	121,113	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b> .....		<b>144,639</b>	<b>13,859</b>	<b>2,061,037</b>	<b>-</b>

<b>TOTAL REVENUES</b> .....	<b>12,774,024</b>	<b>714,720</b>	<b>2,335,583</b>	<b>-</b>
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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
<b>CHARGES FOR SERVICE</b>					
361.00	General Government.....	-	-	-	1,228
362.00	Public Safety.....	-	-	-	51,702
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
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.....	-	-	-	110,000
<b>TOTAL CHARGES FOR SERVICE</b> .....		-	-	-	162,930

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	-	-	-	-
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	-	-	367,565
388.00	Fiduciary Fund Pension Contributions.....	<del>-</del>	<del>-</del>	778,355	778,355
389.00	All Other Unclassified Operating Revenues***.....	-	-	-	9,352
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b> .....		-	-	778,355	1,155,272

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-	-	-	25,801
392.00	Interfund Operating Transfers**.....	-	-	-	2,072,621
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	-	-	-	121,113
<b>TOTAL OTHER FINANCING SOURCES</b> .....		-	-	-	2,219,535

<b>TOTAL REVENUES</b> .....		-	-	3,741,871	19,566,198
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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			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
<b>GENERAL GOVERNMENT</b>		General Fund			
400.00	Legislative (Governing) Body.....	46,245	-	-	-
401.00	Executive (Manager or Mayor).....	340,718	-	2,050	-
402.00	Auditing Services/Financial Administration.....	318,015	-	2,050	-
403.00	Tax Collection.....	38,591	-	-	-
404.00	Solicitor/Legal Services.....	100,717	-	-	-
405.00	Secretary/Clerk.....	-	-	-	-
406.00	Other General Government Administration.....	-	-	-	-
407.00	IT-Networking Services-Data Processing.....	188,379	-	45,772	-
408.00	Engineering Services.....	-	-	-	-
409.00	General Government Buildings and Plant.....	33,113	-	137,386	-
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>1,065,778</b>	<b>-</b>	<b>187,258</b>	<b>-</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....	3,254,904	9,075	127,744	-
411.00	Fire.....	395,507	84,857	-	-
412.00	Ambulance/Rescue.....	18,570	5,315	-	-
413.00	UCC and Code Enforcement.....	799,303	-	811	-
414.00	Planning and Zoning.....	127,819	-	-	-
415.00	Emergency Management & Communications.....	-	-	-	-
416.00	Militia and Armories.....	-	-	-	-
417.00	Examination of Licensed Occupations.....	-	-	-	-
418.00	Public Scales (weights and measures).....	-	-	-	-
419.00	Other Public Safety.....	15,936	-	-	-
<b>TOTAL PUBLIC SAFETY.....</b>		<b>4,612,039</b>	<b>99,247</b>	<b>128,555</b>	<b>-</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00	Health and Human Services.....	-	-	-	-

<b>PUBLIC WORKS - SANITATION</b>					
426.00	Recycling Collection and Disposal.....	287,344	-	-	-
427.00	Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>		<b>287,344</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	
<b>GENERAL GOVERNMENT</b>					
400.00 Legislative (Governing) Body.....	-	-	-	-	46,245
401.00 Executive (Manager or Mayor).....	-	-	-	-	342,768
402.00 Auditing Services/Financial Administration.....	-	-	-	-	320,065
403.00 Tax Collection.....	-	-	-	-	38,591
404.00 Solicitor/Legal Services.....	-	-	-	-	100,717
405.00 Secretary/Clerk.....	-	-	-	-	-
406.00 Other General Government Administration.....	-	-	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-	234,151
408.00 Engineering Services.....	-	-	-	-	-
409.00 General Government Buildings and Plant.....	-	-	-	-	170,499
<b>TOTAL GENERAL GOVERNMENT.....</b>	-	-	-	-	<b>1,253,036</b>

<b>PUBLIC SAFETY</b>					
410.00 Police.....	-	-	-	-	3,391,723
411.00 Fire.....	-	-	-	-	480,364
412.00 Ambulance/Rescue.....	-	-	-	-	23,885
413.00 UCC and Code Enforcement.....	-	-	-	-	800,114
414.00 Planning and Zoning.....	-	-	-	-	127,819
415.00 Emergency Management & Communications.....	-	-	-	-	-
416.00 Militia and Armories.....	-	-	-	-	-
417.00 Examination of Licensed Occupations.....	-	-	-	-	-
418.00 Public Scales (weights and measures).....	-	-	-	-	-
419.00 Other Public Safety.....	-	-	-	-	15,936
<b>TOTAL PUBLIC SAFETY.....</b>	-	-	-	-	<b>4,839,841</b>

<b>HEALTH AND HUMAN SERVICES</b>					
420.00-425.00 Health and Human Services.....	-	-	-	-	-

<b>PUBLIC WORKS - SANITATION</b>					
426.00 Recycling Collection and Disposal.....	-	-	-	-	287,344
427.00 Solid Waste Collection and Disposal (garbage).....	-	-	-	-	-
428.00 Weed Control.....	-	-	-	-	-
429.00 Wastewater/Sewage Collection & Treatment.....	-	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	-	-	-	-	<b>287,344</b>

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration.....	906,249	-	144,912	-
431.00	Cleaning of Streets and Gutters.....	3,241	-	-	-
432.00	Winter Maintenance - Snow Removal.....	105,471	-	22,725	-
433.00	Traffic Control Devices.....	40,251	-	22,853	-
434.00	Street Lighting.....	-	18,017	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	-
437.00	Repairs of Tools and Machinery.....	-	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges.....	23,739	-	183,480	-
439.00	Highway Construction and Rebuilding Projects.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS.....</b>		<b>1,078,951</b>	<b>18,017</b>	<b>373,970</b>	<b>-</b>

<b>PUBLIC WORKS - OTHER SERVICES</b>					
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.....	-	17,104	-	-
447.00	Transit System.....	-	-	-	-
448.00	Water System.....	-	-	-	-
449.00	Water Transport and Terminals.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>		<b>-</b>	<b>17,104</b>	<b>-</b>	<b>-</b>

<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration.....	-	-	-	-
452.00	Participant Recreation.....	55,849	-	-	-
453.00	Spectator Recreation.....	3,451	-	-	-
454.00	Parks.....	72,268	91,765	29,845	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	233,206	-	-	-
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizens' Centers.....	-	-	-	-
459.00	All Other Culture and Recreation.....	1,641	-	-	-
<b>TOTAL CULTURE AND RECREATION.....</b>		<b>366,415</b>	<b>91,765</b>	<b>29,845</b>	<b>-</b>

<b>COMMUNITY DEVELOPMENT</b>					
461.00	Conservation of Natural Resources.....	-	-	-	-
462.00	Community Development and Housing.....	-	-	-	-
463.00	Economic Development.....	-	-	-	-
464.00	Economic Opportunity.....	-	-	-	-
465.00 - 469.00	All Other Community Development.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>				
430.00 General Services - Administration.....	-	-	-	1,051,161
431.00 Cleaning of Streets and Gutters.....	-	-	-	3,241
432.00 Winter Maintenance - Snow Removal.....	-	-	-	128,196
433.00 Traffic Control Devices.....	-	-	-	63,104
434.00 Street Lighting.....	-	-	-	18,017
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges.....	-	-	-	207,219
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,470,938</b>

<b>PUBLIC WORKS - OTHER SERVICES</b>				
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.....	-	-	-	17,104
447.00 Transit System.....	-	-	-	-
448.00 Water System.....	-	-	-	-
449.00 Water Transport and Terminals.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,104</b>

<b>CULTURE AND RECREATION</b>				
451.00 Culture-Recreation Administration.....	-	-	-	-
452.00 Participant Recreation.....	-	-	-	55,849
453.00 Spectator Recreation.....	-	-	-	3,451
454.00 Parks.....	-	-	-	193,878
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	233,206
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizens' Centers.....	-	-	-	-
459.00 All Other Culture and Recreation.....	-	-	-	1,641
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>488,025</b>

<b>COMMUNITY DEVELOPMENT</b>				
461.00 Conservation of Natural Resources.....	-	-	-	-
462.00 Community Development and Housing.....	-	-	-	-
463.00 Economic Development.....	-	-	-	-
464.00 Economic Opportunity.....	-	-	-	-
465.00 - 469.00 All Other Community Development.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	368,000	305,000	-	-
472.00 Debt Interest (short-term and long-term).....	287,878	7,541	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE</b> .....	<b>655,878</b>	<b>312,541</b>	<b>-</b>	<b>-</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	676,077	-	-	-
484.00 Worker Compensation Insurance.....	-	-	-	-
487.00 Group Insurance and Other Benefits.....	-	-	-	-
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b> .....	<b>676,077</b>	<b>-</b>	<b>-</b>	<b>-</b>

INSURANCE				
486.00 Insurance, Casualty and Surety.....	107,471	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....				
489.00 All Other Unclassified Expenditures***.....	-	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b> .....	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	11,126	-	-	-
492.00 Interfund Operating Transfers**.....	2,062,698	9,923	-	-
493.00 All Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b> .....	<b>2,073,824</b>	<b>9,923</b>	<b>-</b>	<b>-</b>

<b>TOTAL EXPENDITURES</b> .....	<b>10,923,777</b>	<b>548,597</b>	<b>719,628</b>	<b>-</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> .....	<b>1,850,247</b>	<b>166,123</b>	<b>1,615,955</b>	<b>-</b>
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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.

## 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	
<b>DEBT SERVICE</b>					
471.00 Debt Principal (short-term and long-term).....	-	-	-		673,000
472.00 Debt Interest (short-term and long-term).....	-	-	-		295,419
475.00 Fiscal Agent Fees.....	-	-	-		-
<b>TOTAL DEBT SERVICE</b> .....	-	-	-		968,419

<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>					
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-		-
482.00 Judgments and Losses.....	-	-	-		-
483.00 Pension/Retirement Fund Contributions.....	-	-	-		676,077
484.00 Worker Compensation Insurance.....	-	-	-		-
487.00 Group Insurance and Other Benefits.....	-	-	-		-
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b> .....	-	-	-		676,077

<b>INSURANCE</b>					
486.00 Insurance, Casualty and Surety.....	-	-	-		107,471

<b>UNCLASSIFIED OPERATING EXPENDITURES</b>					
488.00 Fiduciary Fund Benefits and Refunds Paid.....			682,785		682,785
489.00 All Other Unclassified Expenditures***.....	-	-	29,001		29,001
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b> .....	-	-	711,786		711,786

<b>OTHER FINANCING USES</b>					
491.00 Refund of Prior Year Revenues.....	-	-	-		11,126
492.00 Interfund Operating Transfers**.....	-	-	-		2,072,621
493.00 All Other Financing Uses.....	-	-	-		-
<b>TOTAL OTHER FINANCING USES</b> .....	-	-	-		2,083,747

<b>TOTAL EXPENDITURES</b> .....	-	-	711,786		12,903,788
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> .....	-	-	3,030,085		6,662,410
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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
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
2016 GOB	B	2016	2041	9,565,000	9,230,000		170,000		9,060,000		\$ 9,060,000
2016A GOB	N	2016	2021	1,527,000	926,000		305,000		621,000		\$ 621,000
2016B GOB	N	2016	2030	2,223,000	1,830,000		202,000		1,628,000		\$ 1,628,000
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>REVENUE BONDS AND NOTES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>OTHER</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
										\$	11,309,000
										\$	-
										\$	-
TOTAL OUTSTANDING DEBT.....										\$	11,309,000



