ANNUAL AUDIT AND FINANCIAL REPORT

UPPER PROVIDENCE TOWNSHIP

DECEMBER 31, 2021

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS
CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

UPPER PROVIDENCE TOWNSHIP

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LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS
CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

INDEPENDENT AUDITOR'S REPORT

Township Council
Upper Providence
Upper Providence, Pennsylvania

Report on the Audit of Financial Statements

Opinion

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of UPPER PROVIDENCE TOWNSHIP as of and for the year ended December 31, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of UPPER PROVIDENCE TOWNSHIP as of December 31, 2021 and the revenues it received and expenditures it paid for the year then ended in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of UPPER PROVIDENCE TOWNSHIP as of December 31, 2021, or the changes in its financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 that 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 report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). UPPER PROVIDENCE TOWNSHIP prepares its financial report on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial reports that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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, 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 and *Government Auditing Standards,* 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 in the financial statements
- obtain an understanding of the 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 the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of the 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 the 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.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

June 30, 2022
Media, Pennsylvania

Balance Sheet

December 31st, 2021

		Governmental Funds			
ASSETS AND OTHER DEBITS		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
0	Cash and Investments	$ 1,190,393	$ 789,456	$ 313,128	$ -
140-144	Tax Receivable	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes)	24,443	-	-	-
130	Due From Other Funds	759	10,262	-	-
131-139 150-159	Other Current Assets	-	-	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS		$ 1,215,595	$ 799,718	$ 313,128	$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings	2,632	-	-	-
200-209 231-239	All Other Current Liabilities	-	-	-	-
230	Due To Other Funds	5,636	-	-	-
260-269	Long Term Liabilities	287,801	12,272	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS		$ 296,069	$ 12,272	$ -	$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital	-	-	-	-
290	Investments in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31	919,526	787,446	313,128	-
291-299	Other Equity	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY		$ 919,526	$ 787,446	$ 313,128	$ -

Balance Sheet

December 31st, 2021

		Proprietary Funds		Fiduciary Funds	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS							
100-120	Cash and Investments	$ 23,464	$ -	$ 10,265,741	$ -	$ -	$ 12,582,182
140-144	Tax Receivable	-	-		-	-	-
121-129 145-149	Account Receivable (excluding taxes)	-	-	4,210	-	-	28,653
130	Due From Other Funds	-	-		-	-	11,021
131-139 150-159	Other Current Assets	-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	-	-	-
180-189	Other Debits	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS		$ 23,464	$ -	$ 10,269,951	$ -	$ -	$ 12,621,856
LIABILITIES AND OTHER CREDITS							
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	2,632
200-209 231-239	All Other Current Liabilities	-	-		-	-	-
230	Due To Other Funds	5,385	-		-	-	11,021
260-269	Long Term Liabilities	-	-		-	-	300,073
240-259	Current Portion Of Long-Term Debt & Other Credits.	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS		$ 5,385	$ -	$ -	$ -	$ -	$ 313,726
FUND AND ACCOUNT GROUP EQUITY							
281-284	Contributed Capital	-	-	-	-	-	-
290	Investments in General Fixed Assets	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31	18,079	-	-	-	-	2,038,179
291-299	Other Equity	-	-	10,269,951	-	-	10,269,951
TOTAL FUND AND ACCOUNT GROUP EQUITY		$ 18,079	$ -	$ 10,269,951	$ -	$ -	$ 12,308,130

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TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	$ 12,621,856

Statement of Revenues and Expenditures

December 31st, 2021

Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	$ 3,579,968	$ 207,474	$ -	$ -
305.00	Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	115	-	-	-
310.10	Real Estate Transfer Taxes	1,932,468	-	-	-
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**	125,620	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES		$ 5,638,171	$ 207,474	$ -	$ -

LICENSES & PERMITS		General Fund	Special Revenue	Capital Projects	Debt Service
320-322	All Other Licenses and Permits	368,836	-	-	-
321.80	Cable Television Franchise Fees	228,724	-	-	-
TOTAL LICENSES & PERMITS		$ 597,560	$ -	$ -	$ -

FINES AND FORFEITS		General Fund	Special Revenue	Capital Projects	Debt Service
330-332	Fines and Forfeits	135,338	-	-	-
TOTAL FINES AND FORFEITS		$ 135,338	$ -	$ -	$ -

INTEREST, RENTS, & ROYALTIES		General Fund	Special Revenue	Capital Projects	Debt Service
341.00	Interest Earnings	3,536	1,990	779	-
342.00	Rents and Royalties	-	74,328	-	-
TOTAL INTEREST, RENTS, & ROYALTIES		$ 3,536	$ 76,318	$ 779	$ -

Statement of Revenues and Expenditures

December 31st, 2021

Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes......	$ -	$ -	$ -	$ 3,787,442
305.00	Occupation Taxes (levied under municipal code).	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)......	-	-	-	-
310.00	Per Capita Taxes......	-	-	-	115
310.10	Real Estate Transfer Taxes......	-	-	-	1,932,468
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**	-	-	-	125,620
310.60	Amusement/Admission Taxes......	-	-	-	-
310.70	Mechanical Device Taxes......	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES		$ -	$ -	$ -	$ 5,845,645

LICENSES & PERMITS		Enterprise	Internal Service	Trust and Agency	Memorandum Only
320-322	All Other Licenses and Permits......	-	-	-	368,836
321.80	Cable Television Franchise Fees......	-	-	-	228,724
TOTAL LICENSES & PERMITS......		$ -	$ -	$ -	$ 597,560

FINES AND FORFEITS		Enterprise	Internal Service	Trust and Agency	Memorandum Only
330-332	Fines and Forfeits......	-	-	-	135,338
TOTAL FINES AND FORFEITS		$ -	$ -	$ -	$ 135,338

INTEREST, RENTS, & ROYALTIES		Enterprise	Internal Service	Trust and Agency	Memorandum Only
341.00	Interest Earnings......	27	-	1,183,474	1,189,806
342.00	Rents and Royalties......	-	-	-	74,328
TOTAL INTEREST, RENTS, & ROYALTIES		$ 27	$ -	$ 1,183,474	$ 1,264,134

Statement of Revenues and Expenditures

December 31st, 2021

FEDERAL	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03 Highways and Streets	-	-	-	-
351.09 Community Development	-	-	-	-
351.00 All Other Federal Capital and Operating Grants	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	546,583	-
353.00 Federal Payments in Lieu of Taxes	-	-	-	-
TOTAL FEDERAL	$ -	$ -	$ 546,583	$ -

STATE				
354.03 Highway and Streets	-	-	-	-
354.09 Community Development	-	-	-	-
354.15 Recycling/Act 101	21,763	-	-	-
354.00 All Other State Capital and Operating Grants	-	-	-	-
355.01 Public Utility Realty Tax (PURTA)	4,491	-	-	-
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	298,494	-	-
355.04 Alcoholic Beverage Beverage Licenses	1,000	-	-	-
355.05 General Municipal Pension System State Aid	163,108	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	74,514	-	-	-
355.08 Local Share Assessment/Gaming Proceeds **	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes	-	-	-	-
TOTAL STATE	$ 264,876	$ 298,494	$ -	$ -

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets	14,243	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	33,049	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS	$ 47,292	$ -	$ -	$ -

Statement of Revenues and Expenditures

December 31st, 2021

	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes	-	-	-	-
TOTAL FEDERAL	$ -	$ -	$ -	$ 546,583
STATE				
354.03 Highway and Streets	-	-	-	-
354.09 Community Development	-	-	-	-
354.15 Recycling/Act 101	-	-	-	21,763
354.00 All Other State Capital and Operating Grants	-	-	-	-
355.01 Public Utility Realty Tax (PURTA)	-	-	-	4,491
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	298,494
355.04 Alcoholic Beverage Beverage Licenses	-	-	-	1,000
355.05 General Municipal Pension System State Aid	-	-	-	163,108
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	74,514
355.08 Local Share Assessment/Gaming Proceeds **	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes	-	-	-	-
TOTAL STATE	$ -	$ -	$ -	$ 563,370
LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets	-	-	-	14,243
357.00 All Other Local Governmental Units Capital and Operating Grants	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	-	-	-	33,049
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS	$ -	$ -	$ -	$ 47,292

TOTAL INTERGOVERNMENTAL REVENUES	$ 1,157,245

Statement of Revenues and Expenditures

December 31st, 2021

CHARGES FOR SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government	9,711	-	-	-
362.00 Public Safety	35,508	-	-	-
363.20 Parking	-	-	-	-
363.00 All Other Charges for Highway & Street Services	8,379	-	-	-
364.10 Wastewater/Sewage Charges		-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	375	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility	-	-	-	-
364.00 All Other Charges for Sanitation Services	-	-	-	-
365.00 Health	-	-	-	-
366.00 Human Services	-	-	-	-
367.00 Culture and Recreation	6,932	-	-	-
368.00 Airports	-	-	-	-
369.00 Bars	-	-	-	-
370.00 Cemeteries	-	-	-	-
372.00 Electric System	-	-	-	-
373.00 Gas System	-	-	-	-
374.00 Housing System		-	-	-
375.00 Markets	-	-	-	-
377.00 Transit Systems	-	-	-	-
378.00 Water System	-	-	-	-
379.00 All Other Charges for Services	11,995		-	-
TOTAL CHARGES FOR SERVICE	$ 72,900	$ -	$ -	$ -

UNCLASSIFIED OPERATING REVENUES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
383.00 Assessments	-	-	-	-
386.00 Escheats (sale of personal property)	-	-	-	-
387.00 Contributions & Donations from Private Sectors	-	-	-	-
388.00 Fiduciary Fund Pension Contributions	-	-	-	-
389.00 All Other Unclassified Operating Revenues	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES	$ -	$ -	$ -	$ -

OTHER FINANCING SOURCES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
391.00 Proceeds of General Fixed Asset Disposition	38,700	-	-	-
392.00 Interfund Operating Transfers	430,000	-	200,000	
393.00 Proceeds of General Long Term Debt	-	-	-	-
394.00 Proceeds of Short-Term debt		-	-	-
395.00 Refunds of Prior Year Expenditures	2,689	-	-	-
TOTAL OTHER FINANCING SOURCES	$ 471,389	$ -	$ 200,000	$ -

TOTAL REVENUES	$ 7,231,062	$ 582,286	$ 747,362	$ -

Statement of Revenues and Expenditures

December 31st, 2021

CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government	-	-	-	9,711
362.00 Public Safety	-	-	-	35,508
363.20 Parking	-	-	-	-
363.00 All Other Charges for Highway & Street Services	-	-	-	8,379
364.10 Wastewater/Sewage Charges	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	375
364.60 Host Municipality Fee for Solid Waste Facility	-	-	-	-
364.00 All Other Charges for Sanitation Services	-	-	-	-
365.00 Health	-	-	-	-
366.00 Human Services	-	-	-	-
367.00 Culture and Recreation	-	-	-	6,932
368.00 Airports	-	-	-	-
369.00 Bars	-	-	-	-
370.00 Cemeteries	-	-	-	-
372.00 Electric System	-	-	-	-
373.00 Gas System	-	-	-	-
374.00 Housing System	-	-	-	-
375.00 Markets	-	-	-	-
377.00 Transit Systems	-	-	-	-
378.00 Water System	-	-	-	-
379.00 All Other Charges for Services	-	-	-	11,995
TOTAL CHARGES FOR SERVICE	$ -	$ -	$ -	$ 72,900

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments			-	-
386.00 Escheats (sale of personal property)	-	-	-	-
387.00 Contributions & Donations from Private Sectors	-	-	-	-
388.00 Fiduciary Fund Pension Contributions	-	-	687,680	687,680
389.00 All Other Unclassified Operating Revenues	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES	$ -	$ -	$ 687,680	$ 687,680

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition	-	-	-	38,700
392.00 Interfund Operating Transfers	16,237	-	-	646,237
393.00 Proceeds of General Long Term Debt	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures	-	-	-	2,689
TOTAL OTHER FINANCING SOURCES	$ 16,237	$ -	$ -	$ 687,626

TOTAL REVENUES	$ 16,264	$ -	$ 1,871,154	$ 10,448,128

Statement of Revenues and Expenditures

December 31st, 2021

GENERAL GOVERNMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body	201,835	-	-	-
401.00 Executive (Manager or Mayor)	157,645	-	-	-
402.00 Auditing Services/Financial Administration	170,057	-	-	-
403.00 Tax Collection	17,866	-	-	-
404.00 Solicitor/Legal Services	84,124	-		-
405.00 Secretary/Clerk	-	-		-
406.00 Other General Government Administration	-	-	-	-
407.00 IT-Networking Services-Data Processing	-	-	-	-
408.00 Engineering Services	129,221	-	-	-
409.00 General Government Buildings and Plant	55,144	17,007	-	-
TOTAL GENERAL GOVERNMENT	$ 815,892	$ 17,007	$ -	$ -

PUBLIC SAFETY	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
410.00 Police	3,076,317	-	-	-
411.00 Fire	167,889	73,785	-	-
412.00 Ambulance/Rescue	-	-	-	-
413.00 UCC and Code Enforcement	187,562	-	-	-
414.00 Planning and Zoning	38,841	-	-	-
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	31	-	-	-
TOTAL PUBLIC SAFETY	$ 3,470,640	$ 73,785	$ -	$ -

HEALTH AND HUMAN SERVICES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
420.00 - 425.00 Health and Human Services	-	-	-	-

PUBLIC WORKS - SANITATION	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
426.00 Recycling Collection and Disposal	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash)	242,044	-	-	-
428.00 Weed Control	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment	4,642	-	450,000	-
TOTAL PUBLIC WORKS - SANITATION	$ 246,686	$ -	$ 450,000	$ -

Statement of Revenues and Expenditures

December 31st, 2021

GENERAL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00 Legislative (Governing) Body	-	-	-	201,835
401.00 Executive (Manager or Mayor)	-	-	-	157,645
402.00 Auditing Services/Financial Administration	-	-	-	170,057
403.00 Tax Collection	-	-	-	17,866
404.00 Solicitor/Legal Services	-	-	-	84,124
405.00 Secretary/Clerk	-	-	-	-
406.00 Other General Government Administration	-	-	-	-
407.00 IT-Networking Services-Data Processing	-	-	-	-
408.00 Engineering Services	-	-	-	129,221
409.00 General Government Buildings and Plant	-	-	-	72,151
TOTAL GENERAL GOVERNMENT	$ -	$ -	$ -	$ 832,899

PUBLIC SAFETY				
410.00 Police	-	-	-	3,076,317
411.00 Fire	-	-	-	241,674
412.00 Ambulance/Rescue	-	-	-	-
413.00 UCC and Code Enforcement	-	-	-	187,562
414.00 Planning and Zoning	-	-	-	38,841
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	-	-	-	31
TOTAL PUBLIC SAFETY	$ -	$ -	$ -	$ 3,544,425

HEALTH AND HUMAN SERVICES				
420.00 - 425.00 Health and Human Services	$ -	$ -	$ -	$ -

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal	-	-	-	-
427.00 Solid Waste Collection and Disposal (trash)	-	-	-	242,044
428.00 Weed Control	-	-	-	
429.00 Wastewater/Sewage Collection and Treatment	-	-	-	454,642
TOTAL PUBLIC WORKS - SANITATION	$ -	$ -	$ -	$ 696,686

Statement of Revenues and Expenditures

December 31st, 2021

PUBLIC WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration	226,107	107,023	-	-
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	117,828	-	-	-
433.00 Traffic Control Devices	22,166	-	-	-
434.00 Street Lighting	-	40,467	-	-
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	59,793	-	-	-
437.00 Repairs of Tools and Machinery	37,690	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges	161,055	-	-	-
439.00 Highway Construction and Rebuilding Projects	14,245	156,924	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS	$ 638,884	$ 304,414	$ -	$ -

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports	-	-	-	-
441.00 Cemeteries	-	-	-	-
442.00 Electric System	-	-	-	-
443.00 Gas System		-	-	-
444.00 Markets	-	-	-	-
445.00 Parking		-	-	-
446.00 Storm Water and Flood Control		-	-	-
447.00 Transit System		-	-	-
448.00 Water System		-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	$ -	$ -	$ -	$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	500	-	-	-
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	42,438	-	-	-
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	100,000	-	-
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizen Centers	-	-	-	-
459.00 Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	$ 42,938	$ 100,000	$ -	$ -

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources	-	-	-	-
462.00 Community Development and Housing	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity	-	-	-	-
465-469 All other Community Development	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT	$ -	$ -	$ -	$ -

Statement of Revenues and Expenditures

December 31st, 2021

PUBLIC WORKS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00 General Services - Administration	-	-	-	333,130
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	117,828
433.00 Traffic Control Devices	-	-	-	22,166
434.00 Street Lighting	-	-	-	40,467
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	59,793
437.00 Repairs of Tools and Machinery	-	-	-	37,690
438.00 Maintenance & Repairs of Roads and Bridges	-	-	-	161,055
439.00 Highway Construction and Rebuilding Projects	-	-	-	171,169
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS	$ -	$ -	$ -	$ 943,298

PUBLIC WORKS - OTHER SERVICES				
440.00 Airports	-	-	-	-
441.00 Cemeteries	-	-	-	-
442.00 Electric System	-	-	-	-
443.00 Gas System	-	-	-	-
444.00 Markets	-	-	-	-
445.00 Parking	-	-	-	-
446.00 Storm Water and Flood Control	-	-	-	-
447.00 Transit System	-	-	-	-
448.00 Water System	-	-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	$ -	$ -	$ -	$ -

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	-	-	-	500
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	42,438
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	100,000
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizen Centers	-	-	-	-
459.00 Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	$ -	$ -	$ -	$ 142,938

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources	-	-	-	-
462.00 Community Development and Housing	-		-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity	-	-	-	-
465-469 All other Community Development	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT	$ -	$ -	$ -	$ -

Statement of Revenues and Expenditures

December 31st, 2021

DEBT SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
471.00 Debt Principal (short-term and long-term)............	37,000	34,500	-	-
472.00 Debt Interest (short-term and long-term)............	4,553	3,086	-	-
475.00 Fiscal Agent Fees..	-	-	-	-
TOTAL DEBT SERVICE...	$ 41,553	$ 37,586	$ -	$ -

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.............	575,619	-	-	-
484.00 Workers Compensation Insurance....................	174,518	-	-	-
487.00 Other Group Insurance Benefits.......................	219,308	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS..	$ 969,445	$ -	$ -	$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety......................	49,021	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.........	-	-	-	-
489.00 All Other Unclassified Expenditures..................	9,017	-	191	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	$ 9,017	$ -	$ 191	$ -

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues........................	-	-	-	-
492.00 Interfund Operating Transfers...........................	216,237	80,000	350,000	-
493.00 Other Financing Uses....................................	-	-	-	-
TOTAL OTHER FINANCING USES..............................	$ 216,237	$ 80,000	$ 350,000	$ -

TOTAL EXPENDITURES...	$ 6,500,313	$ 612,792	$ 800,191	$ -

EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	$ 730,749	$ (30,506)	$ (52,829)	$ -

Statement of Revenues and Expenditures

December 31st, 2021

DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00 Debt Principal (short-term and long-term)............	15,500	-	-	87,000
472.00 Debt Interest (short-term and long-term)............	1,387	-	-	9,026
475.00 Fiscal Agent Fees.......................................	-	-	-	-
TOTAL DEBT SERVICE..	$ 16,887	$ -	$ -	$ 96,026

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.............	-	-	-	575,619
484.00 Workers Compensation Insurance....................	-	-	-	174,518
487.00 Other Group Insurance Benefits.......................	-	-	-	219,308
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS..	$ -	$ -	$ -	$ 969,445

INSURANCE				
486.00 Insurance, Casualty, and Surety.......................	-	-	-	49,021

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid........	-	-	968,857	968,857
489.00 All Other Unclassified Expenditures..................	7	-	61,780	70,995
TOTAL UNCLASSIFIED OPERATING EXPENDITURES......	$ 7	$ -	$ 1,030,637	$ 1,039,852

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues........................	-	-	-	-
492.00 Interfund Operating Transfers...........................	-	-	-	646,237
493.00 Other Financing Uses....................................	-	-	-	-
TOTAL OTHER FINANCING USES..................................	$ -	$ -	$ -	$ 646,237

TOTAL EXPENDITURES..	$ 16,894	$ -	$ 1,030,637	$ 8,960,827
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	$ (630)	$ -	$ 840,517	$ 1,487,301

DEBT STATEMENT

Type Purpose Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balances
General Obligation Bonds and Notes										
2005 General Obligation Note	2005		1,700,000	417,000	-	50,000	-	367,000	-	367,000
2020 General Obligation Note	2020		400,000	400,000	-	37,000	-	363,000	-	363,000
Revenue Bonds and Notes										
										-
										-
										-
										-
										-
Lease Rental Debt/General Leases										
									-	-
										-
										-
										-
										-
Tax and Revenue Anticipation Notes										
							-	-	-	-
				-						-
										-
										-
Other										
										-
										-
										-
										-
										-

Total bonds and notes outstanding	$ 730,000
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	$ 730,000
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	$ 730,000

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	$ -	$ -	$ -
Fire			-
Gas System			-
General Government			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	88,221		88,221
Recreation	2,189		2,189
Sewer			-
Solid Waste			-
Streets/Highways	114,073		114,073
Water			-
Other (*Please Specify*)			-
Community Development			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES $ 204,483

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

Total salaries, wages, commissions, etc. paid this year (*including all employees and elected officials)* * $ 2,790,291

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