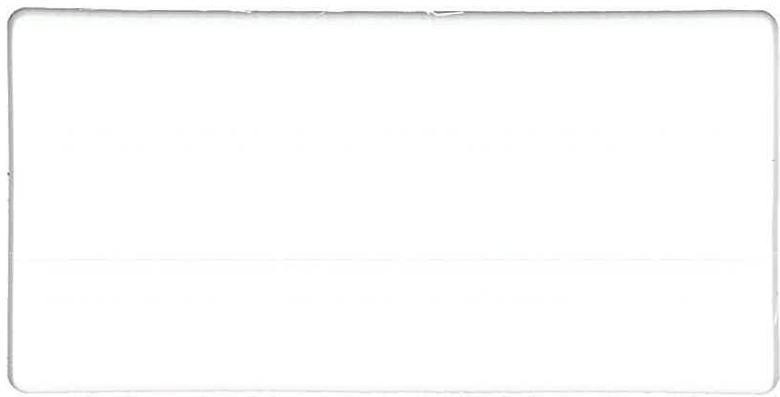




LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS



**ANNUAL AUDIT AND
FINANCIAL REPORT**

UPPER PROVIDENCE TOWNSHIP

DECEMBER 31, 2020

UPPER PROVIDENCE TOWNSHIP**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT.....	1-2
BALANCE SHEET.....	3-4
STATEMENT OF REVENUES AND EXPENDITURES.....	5-16
DEBT STATEMENT.....	17
STATEMENT OF CAPITAL EXPENDITURES.....	18



INDEPENDENT AUDITOR'S REPORT

Members of Council
Township of Upper Providence
Media, Pennsylvania

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, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions of 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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.

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, 2020, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of UPPER PROVIDENCE TOWNSHIP as of December 31, 2020 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.

Leitzell & Economidis, PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

March 12, 2021
Media, Pennsylvania

Balance Sheet

December 31st, 2020

		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
ASSETS AND OTHER DEBITS					
100-120	Cash and Investments.....	\$ 258,160	\$ 820,544	\$ 365,957	\$ -
140-144	Tax Receivable.....	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	21,391	-	-	-
130	Due From Other Funds.....	760	5,693	-	-
131-139 150-159	Other Current Assets.....	72,034	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ 352,345	\$ 826,237	\$ 365,957	\$ -

LIABILITIES AND OTHER CREDITS	
210-229	Payroll Taxes and Other Payroll Withholdings.....
200-209 231-239	All Other Current Liabilities.....
230	Due To Other Funds.....
260-269	Long Term Liabilities.....
240-259	Current Portion Of Long-Term Debt & Other Credits.....
TOTAL LIABILITIES AND OTHER CREDITS.....	
	789
	-
	1,717
	161,062
	8,285
	\$ 163,568
	\$ 8,285
	\$ -
	\$ -

FUND AND ACCOUNT GROUP EQUITY	
281-284	Contributed Capital.....
290	Investments in General Fixed Assets.....
270-289	Fund Balance / Retained Earnings 12/31.....
291-299	Other Equity.....
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	
	-
	-
	188,777
	817,952
	365,957
	-
	-
	\$ 188,777
	\$ 817,952
	\$ 365,957
	\$ -

Balance Sheet

December 31st, 2020

		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.....	\$ 23,445	\$ -	\$ 8,359,371	\$ -	\$ -	\$ 9,827,477		
140-144	Tax Receivable.....	-	-						
121-129 145-149	Account Receivable (excluding taxes).....	-	-	1,869	-	-	23,260		
130	Due From Other Funds.....	-	-		-	-	6,453		
131-139 150-159	Other Current Assets.....	-	-	-	-	-	72,034		
160-169	Fixed Assets.....	-	-	-	-	-			
180-189	Other Debits.....	-	-	-	-	-			
	TOTAL ASSETS AND OTHER DEBITS.....	\$ 23,445	\$ -	\$ 8,361,240	\$ -	\$ -	\$ 9,929,224		
LIABILITIES AND OTHER CREDITS									
210-229	Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	789		
200-209 231-239	All Other Current Liabilities.....	-	-	97,098	-	-	97,098		
230	Due To Other Funds.....	4,736	-		-	-	6,453		
260-269	Long Term Liabilities.....	-	-		-	-	169,347		
240-259	Current Portion Of Long-Term Debt & Other Credits.	-	-	-	-	-			
	TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 4,736	\$ -	\$ 97,098	\$ -	\$ -	\$ 273,687		
FUND AND ACCOUNT GROUP EQUITY									
281-284	Contributed Capital.....	-	-	-	-	-	-		
290	Investments in General Fixed Assets.....	-	-	-	-	-	-		
270-289	Fund Balance / Retained Earnings 12/31.....	18,709	-	-	-	-	1,391,395		
291-299	Other Equity.....	-	-	8,264,142	-	-	8,264,142		
	TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 18,709	\$ -	\$ 8,264,142	\$ -	\$ -	\$ 9,655,537		
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY									\$ 9,929,224

Statement of Revenues and Expenditures

December 31st, 2020

LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	304,047	-	-	-
321.80 Cable Television Franchise Fees.....	239,953	-	-	-
TOTAL LICENSES & PERMITS.....	\$ 544,000	\$ -	\$ -	\$ -

FINES AND FORFEITS

330-332 Fines and Forfeits.....	81,800	-	-	-
TOTAL FINES AND FORFEITS	\$ 81,800	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES

341.00	Interest Earnings.....	3,144	2,411	1,139	-
342.00	Rents and Royalties.....	-	72,163	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....		\$ 3,144	\$ 74,574	\$ 1,139	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

Taxes	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 3,629,344
305.00 Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class).....	-	-	-	-
Regional Asset District Sales Tax				
309.00 (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	2,508
310.10 Real Estate Transfer Taxes.....	-	-	-	943,863
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**	-	-	-	124,484
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 4,700,199

LICENSES & PERMITS

320-322 All Other Licenses and Permits.....	-	-	-	304,047
321.80 Cable Television Franchise Fees.....	-	-	-	239,953
TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 544,000

FINES AND FORFEITS

330-332 Fines and Forfeits.....	-	-	-	81,800
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 81,800

INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	60	-	1,091,837	1,098,591
342.00 Rents and Royalties.....	-	-	-	72,163
TOTAL INTEREST, RENTS, & ROYALTIES	\$ 60	\$ -	\$ 1,091,837	\$ 1,170,754

Statement of Revenues and Expenditures

December 31st, 2020

	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
FEDERAL				
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL.....	\$ -	\$ -	\$ -	\$ -
STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	4,832	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03 Road Turnback.....	-	321,516	-	-
355.04 Alcoholic Beverage Beverage Licenses.....	1,000	-	-	-
355.05 General Municipal Pension System State Aid.....	172,334	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	82,444	-	-	-
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.....	\$ 260,610	\$ 321,516	\$ -	\$ -
LOCAL GOVERNMENT 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.....	29,250	-	-	-
Local Governmental Units and Authorities Payments				
359.00 in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 29,250	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

	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.....	\$ -	\$ -	\$ -	\$ -
STATE				
354.03 Highway and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	4,832
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03 Road Turnback.....	-	-	-	321,516
355.04 Alcoholic Beverage Beverage Licenses.....	-	-	-	1,000
355.05 General Municipal Pension System State Aid.....	-	-	-	172,334
355.07 Foreign Fire Insurance Tax Distribution**	-	-	-	82,444
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.....	\$ -	\$ -	\$ -	\$ 582,126
LOCAL GOVERNMENT 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.....	-	-	-	29,250
Local Governmental Units and Authorities Payments				
359.00 in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 29,250
TOTAL INTERGOVERNMENTAL REVENUES				\$ 611,376

Statement of Revenues and Expenditures

December 31st, 2020

CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	7,889	-	-	-
362.00 Public Safety.....	26,063	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00 All Other Charges for Sanitation Services.....	332	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	15,173	-	-	-
368.00 Airports.....	-	-	-	-
369.00 Bars.....	-	-	-	-
370.00 Cemeteries.....	-	-	-	-
372.00 Electric System.....	-	-	-	-
373.00 Gas System.....	-	-	-	-
374.00 Housing System.....	-	-	-	-
375.00 Markets.....	-	-	-	-
377.00 Transit Systems.....	-	-	-	-
378.00 Water System.....	-	-	-	-
379.00 All Other Charges for Services.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....	\$ 49,457	\$ -	\$ -	\$ -
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.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	11,684	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 11,684	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	4,625	-	-	-
392.00 Interfund Operating Transfers.....	150,000	34,178	378,950	
393.00 Proceeds of General Long Term Debt.....	-	-	400,000	-
394.00 Proceeds of Short-Term debt			-	-
395.00 Refunds of Prior Year Expenditures.....	2,508	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 157,133	\$ 34,178	\$ 778,950	\$ -
TOTAL REVENUES.....	\$ 5,637,497	\$ 630,048	\$ 780,089	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government.....	-	-	-	7,889
362.00	Public Safety.....	-	-	-	26,063
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Street Services..	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60	Host Municipality Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	332
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	-	-	-	15,173
368.00	Airports.....	-	-	-	-
369.00	Bars.....	-	-	-	-
370.00	Cemeteries.....	-	-	-	-
372.00	Electric System.....	-	-	-	-
373.00	Gas System.....	-	-	-	-
374.00	Housing System.....	-	-	-	-
375.00	Markets.....	-	-	-	-
377.00	Transit Systems.....	-	-	-	-
378.00	Water System.....	-	-	-	-
379.00	All Other Charges for Services.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....		\$ -	\$ -	\$ -	\$ 49,457
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.....	-	-	666,967	666,967
389.00	All Other Unclassified Operating Revenues.....	-	-	-	11,684
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ -	\$ -	\$ 666,967	\$ 678,651
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-	-	-	4,625
392.00	Interfund Operating Transfers.....	15,046	-	-	578,174
393.00	Proceeds of General Long Term Debt.....	-	-	-	400,000
394.00	Proceeds of Short-Term debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	-	-	-	2,508
TOTAL OTHER FINANCING SOURCES.....		\$ 15,046	\$ -	\$ -	\$ 985,307
TOTAL REVENUES.....		\$ 15,106	\$ -	\$ 1,758,804	\$ 8,821,544

Statement of Revenues and Expenditures

December 31st, 2020

GENERAL GOVERNMENT		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body.....	10,765	-	-	-
401.00	Executive (Manager or Mayor).....	144,166	-	-	-
402.00	Auditing Services/Financial Administration.....	139,580	-	-	-
403.00	Tax Collection.....	18,820	-	-	-
404.00	Solicitor/Legal Services.....	65,737	-	-	-
405.00	Secretary/Clerk.....	111,580	-	-	-
406.00	Other General Government Administration.....	93,899	-	2,100	-
407.00	IT-Networking Services-Data Processing.....	-	-	-	-
408.00	Engineering Services.....	129,202	-	-	-
409.00	General Government Buildings and Plant.....	50,295	49,335	-	-
TOTAL GENERAL GOVERNMENT.....		\$ 764,044	\$ 49,335	\$ 2,100	\$ -

PUBLIC SAFETY					
410.00	Police.....	2,758,121	-	-	-
411.00	Fire	174,198	71,466	-	-
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	176,852	-	-	-
414.00	Planning and Zoning.....	12,579	-	-	-
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.....	-	-	-	-
TOTAL PUBLIC SAFETY.....		\$ 3,121,750	\$ 71,466	\$ -	\$ -

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).....	227,224	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment....	6,001	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....		\$ 233,225	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....	-	-	-	10,765
401.00	Executive (Manager or Mayor).....	-	-	-	144,166
402.00	Auditing Services/Financial Administration.....	-	-	-	139,580
403.00	Tax Collection.....	-	-	-	18,820
404.00	Solicitor/Legal Services.....	-	-	-	65,737
405.00	Secretary/Clerk.....	-	-	-	111,580
406.00	Other General Government Administration.....	-	-	-	95,999
407.00	IT-Networking Services-Data Processing.....	-	-	-	
408.00	Engineering Services.....	-	-	-	129,202
409.00	General Government Buildings and Plant.....	-	-	-	99,630
TOTAL GENERAL GOVERNMENT.....		\$ -	\$ -	\$ -	\$ 815,479
PUBLIC SAFETY					
410.00	Police.....	-	-	-	2,758,121
411.00	Fire	-	-	-	245,664
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	-	-	-	176,852
414.00	Planning and Zoning.....	-	-	-	12,579
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.....	-	-	-	-
TOTAL PUBLIC SAFETY.....		\$ -	\$ -	\$ -	\$ 3,193,216
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).....	-	-	-	227,224
428.00	Weed Control.....	-	-	-	
429.00	Wastewater/Sewage Collection and Treatment....	-	-	-	6,001
TOTAL PUBLIC WORKS - SANITATION.....		\$ -	\$ -	\$ -	\$ 233,225

Statement of Revenues and Expenditures

December 31st, 2020

PUBLIC WORKS - HIGHWAYS AND STREETS		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services - Administration.....	209,789	90,595	-	-
431.00	Cleaning of Streets and Gutters.....	5,758	-	-	-
432.00	Winter Maintenance - Snow Removal.....	13,530	-	-	-
433.00	Traffic Control Devices.....	29,707	-	-	-
434.00	Street Lighting.....	-	38,616	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	48,411	-	-	-
437.00	Repairs of Tools and Machinery.....	28,380	-	-	-
438.00	Maintenance & Repairs of Roads and Bridges.....	161,502	-	-	-
439.00	Highway Construction and Rebuilding Projects....	5,000	237,616	563,123	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..		\$ 502,077	\$ 366,827	\$ 563,123	\$ -

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.....	3,177	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	44,942	-	-	-
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.....	3,125	-	-	-
TOTAL CULTURE AND RECREATION.....		\$ 51,244	\$ 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, 2020

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00	General Services - Administration.....	-	-	-	300,384
431.00	Cleaning of Streets and Gutters.....	-	-	-	5,758
432.00	Winter Maintenance - Snow Removal.....	-	-	-	13,530
433.00	Traffic Control Devices.....	-	-	-	29,707
434.00	Street Lighting.....	-	-	-	38,616
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	48,411
437.00	Repairs of Tools and Machinery.....	-	-	-	28,380
438.00	Maintenance & Repairs of Roads and Bridges.....	-	-	-	161,502
439.00	Highway Construction and Rebuilding Projects....	-	-	-	805,739
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ -	\$ -	\$ -	\$ 1,432,027
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.....	-	-	-	3,177
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	-	-	-	44,942
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.....	-	-	-	3,125
TOTAL CULTURE AND RECREATION.....		\$ -	\$ -	\$ -	\$ 151,244
COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources.....	-	-	-	-
462.00	Community Development and Housing.....	-	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity.....	-	-	-	-
465-469	All other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT.....		\$ -	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

DEBT SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00 Debt Principal (short-term and long-term).....	-	50,980	231,000	-
472.00 Debt Interest (short-term and long-term).....	3,669	4,787	1,548	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE	\$ 3,669	\$ 55,767	\$ 232,548	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and				
481.00 Unemployment Compensation.....	-	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	572,860	-	-	-
484.00 Workers Compensation Insurance.....	157,147	-	-	-
487.00 Other Group Insurance Benefits.....	159,707	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	\$ 889,714	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety.....	46,021	1,850	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	6,510	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	\$ 6,510	\$ -	\$ -	\$ -

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	1,270	-	-	-
492.00 Interfund Operating Transfers.....	428,174	-	150,000	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ 429,444	\$ -	\$ 150,000	\$ -

TOTAL EXPENDITURES	\$ 6,047,698	\$ 645,245	\$ 947,771	\$ -
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ (410,201)	\$ (15,197)	\$ (167,682)	\$ -
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Statement of Revenues and Expenditures

December 31st, 2020

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term).....	13,020	-	-	295,000
472.00	Debt Interest (short-term and long-term).....	2,044	-	-	12,048
475.00	Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....		\$ 15,064	\$ -	\$ -	\$ 307,048
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
Employer Paid Withholding Taxes and					
481.00	Unemployment Compensation.....	-	-	-	-
482.00	Judgments and Losses.....	-	-	-	-
483.00	Pension/Retirement Fund Contributions.....	-	-	-	572,860
484.00	Workers Compensation Insurance.....	-	-	-	157,147
487.00	Other Group Insurance Benefits.....	-	-	-	159,707
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....		\$ -	\$ -	\$ -	\$ 889,714
INSURANCE					
486.00	Insurance, Casualty, and Surety.....	-	-	-	47,871
UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	-	-	303,408	303,408
489.00	All Other Unclassified Expenditures.....	-	-	52,524	59,034
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....		\$ -	\$ -	\$ 355,932	\$ 362,442
OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....	-	-	-	1,270
492.00	Interfund Operating Transfers.....	-	-	-	578,174
493.00	Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....		\$ -	\$ -	\$ -	\$ 579,444
TOTAL EXPENDITURES.....		\$ 15,064	\$ -	\$ 355,932	\$ 8,011,710
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES		\$ 42	\$ -	\$ 1,402,872	\$ 809,834

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												
2000 General Obligation Bond			2000	2009	295,000	22,000	-	22,000	-	-	-	-
2005 General Obligation Note			2005	2028	1,700,000	459,000	-	42,000	-	417,000	-	417,000
2015 General Obligation Note			2015	2020	2,026,000	231,000	-	231,000	-	-	-	-
2020 General Obligation Note			2020	2030	400,000	-	400,000	-	-	400,000	-	400,000
Revenue Bonds and Notes												
Lease Rental Debt/General Leases												
Tax and Revenue Anticipation Notes												
Other												

Total bonds and notes outstanding

\$ 817,000

Capitalized lease obligations

-

Other debt

-

TOTAL OUTSTANDING DEBT

\$ 817,000

Minus assets held in bond reserve funds, and bond redemption funds

-

Minus lease rental payments receivable

-

NET DEBT

\$ 817,000

STATEMENT OF CAPITAL EXPENDITURES

TOTAL CAPITAL EXPENDITURES

\$ 959,170

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

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

\$ 2,550,110

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