



LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS



**ANNUAL AUDIT AND
FINANCIAL REPORT**

UPPER PROVIDENCE TOWNSHIP

DECEMBER 31, 2020



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

UPPER PROVIDENCE TOWNSHIP

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CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

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

ASSETS AND OTHER DEBITS		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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.....	789	-	-	-
200-209 231-239	All Other Current Liabilities.....	-	-	-	-
230	Due To Other Funds.....	1,717	-	-	-
260-269	Long Term Liabilities.....	161,062	8,285	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 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.....	188,777	817,952	365,957	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ 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

Taxes	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00 Real Estate Taxes.....	\$ 3,429,564	\$ 199,780	\$ -	\$ -
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.....	\$ 4,500,419	\$ 199,780	\$ -	\$ -

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

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	-	-	-	-
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	-	321,516	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License 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.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	29,250	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 29,250	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2020

FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03 Highways and Streets.....	-	-	-	-
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	-	-	-	-
352.01 National Forest	-	-	-	-
352.00 All Other Federal Shared Revenue & 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 License 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.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	29,250
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ -	\$ -	\$ -	\$ 29,250

TOTAL INTERGOVERNMENTAL REVENUES	\$ 611,376
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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	\$ -
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Statement of Revenues and Expenditures

December 31st, 2020

CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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
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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

GENERAL GOVERNMENT	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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

PUBLIC WORKS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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

DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 42	\$ -	\$ 1,402,872	\$ 809,834
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DEBT STATEMENT

[illegible]

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

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	-	-	-
Gas System	-	-	-
General Government	41,954	-	41,954
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	-	-	-
Recreation	-	-	-
Sewer	15,454	-	15,454
Solid Waste	-	-	-
Streets/Highways	101,023	800,739	901,762
Water	-	-	-
Other (<i>Please Specify</i>)	-	-	-
Community Development	-	-	-

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