



LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS



**ANNUAL AUDIT AND
FINANCIAL REPORT**

UPPER PROVIDENCE TOWNSHIP

DECEMBER 31, 2019



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, 2019.

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, 2019, 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, 2019 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

February 5, 2020

Media, Pennsylvania

Balance Sheet

December 31st, 2019

ASSETS AND OTHER DEBITS		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments.....	\$ 628,563	\$ 835,779	\$ 533,639	\$ -
140-144	Tax Receivable.....	-	-	-	-
121-129 145-149	Account Receivable (excluding taxes).....	28,041	-	-	-
130	Due From Other Funds.....	759	5,693	-	-
131-139 150-159	Other Current Assets.....	-	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits.....	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ 657,363	\$ 841,472	\$ 533,639	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	3,349	-	-	-
200-209 231-239	All Other Current Liabilities.....	-	-	-	-
230	Due To Other Funds.....	1,716	-	-	-
260-269	Long Term Liabilities.....	53,320	8,323	-	-
240-259	Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 58,385	\$ 8,323	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....	-	-	-	-
290	Investments in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance / Retained Earnings 12/31.....	598,978	833,149	533,639	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ 598,978	\$ 833,149	\$ 533,639	\$ -

Balance Sheet

December 31st, 2019

	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.....	\$ 23,403	\$ -	\$ 8,359,371	\$ -	\$ -	\$ 10,380,755
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	1,869	-	-	29,910
130 Due From Other Funds.....	-	-	-	-	-	6,452
131-139 150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits.....	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 23,403	\$ -	\$ 8,361,240	\$ -	\$ -	\$ 10,417,117

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	3,349
200-209 231-239 All Other Current Liabilities.....	-	-	97,098	-	-	97,098
230 Due To Other Funds.....	4,736	-	-	-	-	6,452
260-269 Long Term Liabilities.....	-	-	-	-	-	61,643
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 4,736	\$ -	\$ 97,098	\$ -	\$ -	\$ 168,542

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	18,667	-	-	-	-	1,984,433
291-299 Other Equity.....	-	-	8,264,142	-	-	8,264,142
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 18,667	\$ -	\$ 8,264,142	\$ -	\$ -	\$ 10,248,575

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**\$ 10,417,117**

Statement of Revenues and Expenditures

December 31st, 2019

Taxes		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes.....	\$ 3,352,183	\$ 202,654	\$ -	\$ -
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.....	23,154	-	-	-
310.10	Real Estate Transfer Taxes.....	1,419,765	-	-	-
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**	137,864	-	-	-
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES.....		\$ 4,932,966	\$ 202,654	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	365,272	-	-	-
321.80	Cable Television Franchise Fees.....	249,551	-	-	-
TOTAL LICENSES & PERMITS.....		\$ 614,823	\$ -	\$ -	\$ -

FINES AND FORFEITS					
330-332	Fines and Forfeits.....	138,199	-	-	-
TOTAL FINES AND FORFEITS		\$ 138,199	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	14,574	9,315	5,021	-
342.00	Rents and Royalties.....	-	67,620	-	-
TOTAL INTEREST, RENTS, & ROYALTIES.....		\$ 14,574	\$ 76,935	\$ 5,021	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 3,554,837
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.....	-	-	-	23,154
310.10	Real Estate Transfer Taxes.....	-	-	-	1,419,765
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**	-	-	-	137,864
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes	-	-	-	-
TOTAL TAXES		\$ -	\$ -	\$ -	\$ 5,135,620

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	-	-	-	365,272
321.80	Cable Television Franchise Fees.....	-	-	-	249,551
TOTAL LICENSES & PERMITS.....		\$ -	\$ -	\$ -	\$ 614,823

FINES AND FORFEITS					
330-332	Fines and Forfeits.....	-	-	-	138,199
TOTAL FINES AND FORFEITS		\$ -	\$ -	\$ -	\$ 138,199

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	117	-	1,091,837	1,120,864
342.00	Rents and Royalties.....	-	-	-	67,620
TOTAL INTEREST, RENTS, & ROYALTIES		\$ 117	\$ -	\$ 1,091,837	\$ 1,188,484

Statement of Revenues and Expenditures

December 31st, 2019

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.....	26,092	-	-	-
354.00 All Other State Capital and Operating Grants.....	9,992	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	4,114	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	330,525	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	1,000	-	-	-
355.05 General Municipal Pension System State Aid.....	179,217	-	-	-
355.07 Foreign Fire Insurance Tax Distribution**	82,755	-	-	-
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.....	\$ 303,170	\$ 330,525	\$ -	\$ -

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets.....	-	-	-	-
All Other Local Governmental Units Capital and				
357.00 Operating Grants.....	33,838	-	-	-
Local Governmental Unit Shared Payments for				
358.00 Contracted Intergovernmental Services.....	31,964	-	-	-
Local Governmental Units and Authorities Payments				
359.00 in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....	\$ 65,802	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

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.....	-	-	-	26,092
354.00	All Other State Capital and Operating Grants.....	-	-	-	9,992
355.01	Public Utility Realty Tax (PURTA).....	-	-	-	4,114
355.02 -	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State				
355.03	Road Turnback.....	-	-	-	330,525
355.04	Alcoholic Beverage Beverage Licenses.....	-	-	-	1,000
355.05	General Municipal Pension System State Aid.....	-	-	-	179,217
355.07	Foreign Fire Insurance Tax Distribution**	-	-	-	82,755
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.....		\$ -	\$ -	\$ -	\$ 633,695

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	-	-	-	-
	All Other Local Governmental Units Capital and				
357.00	Operating Grants.....	-	-	-	33,838
	Local Governmental Unit Shared Payments for				
358.00	Contracted Intergovernmental Services.....	-	-	-	31,964
	Local Governmental Units and Authorities Payments				
359.00	in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS.....		\$ -	\$ -	\$ -	\$ 65,802

TOTAL INTERGOVERNMENTAL REVENUES	\$ 699,497
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Statement of Revenues and Expenditures

December 31st, 2019

CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	24,326	-	-	-
362.00 Public Safety.....	37,234	-	-	-
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.....	532	-	-	-
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	19,182	-	-	-
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.....	\$ 81,274	\$ -	\$ -	\$ -

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.....	11,057	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ 11,057	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	21,343	-	-	-
392.00 Interfund Operating Transfers.....	6	23,242	388,662	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	1,483	-	-	-
TOTAL OTHER FINANCING SOURCES.....	\$ 22,832	\$ 23,242	\$ 388,662	\$ -

TOTAL REVENUES.....	\$ 6,184,697	\$ 633,356	\$ 393,683	\$ -
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Statement of Revenues and Expenditures

December 31st, 2019

CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government.....	-	-	-	24,326
362.00 Public Safety.....	-	-	-	37,234
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.....	-	-	-	532
365.00 Health.....	-	-	-	-
366.00 Human Services.....	-	-	-	-
367.00 Culture and Recreation.....	-	-	-	19,182
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.....	\$ -	\$ -	\$ -	\$ 81,274

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.....	-	-	-	11,057
TOTAL UNCLASSIFIED OPERATING REVENUES.....	\$ -	\$ -	\$ 666,967	\$ 678,024

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	21,343
392.00 Interfund Operating Transfers.....	14,183	-	-	426,093
393.00 Proceeds of General Long Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	1,483
TOTAL OTHER FINANCING SOURCES.....	\$ 14,183	\$ -	\$ -	\$ 448,919

TOTAL REVENUES.....	\$ 14,300	\$ -	\$ 1,758,804	\$ 8,984,840
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Statement of Revenues and Expenditures

December 31st, 2019

GENERAL GOVERNMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body.....	239,347	-	-	-
401.00 Executive (Manager or Mayor).....	141,399	-	-	-
402.00 Auditing Services/Financial Administration.....	136,097	-	-	-
403.00 Tax Collection.....	19,317	-	-	-
404.00 Solicitor/Legal Services.....	72,506	-	-	-
405.00 Secretary/Clerk.....	-	-	-	-
406.00 Other General Government Administration.....	6,800	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	130,811	-	-	-
409.00 General Government Buildings and Plant.....	52,763	21,697	-	-
TOTAL GENERAL GOVERNMENT.....	\$ 799,040	\$ 21,697	\$ -	\$ -

PUBLIC SAFETY				
410.00 Police.....	2,914,962	-	-	-
411.00 Fire	186,438	76,066	-	-
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	134,388	-	-	-
414.00 Planning and Zoning.....	44,698	-	-	-
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.....	29,329	-	-	-
TOTAL PUBLIC SAFETY.....	\$ 3,309,815	\$ 76,066	\$ -	\$ -

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).....	199,518	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ 199,518	\$ -	\$ -	\$ -

Statement of Revenues and Expenditures

December 31st, 2019

GENERAL GOVERNMENT				
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00 Legislative (Governing) Body.....	-	-	-	239,347
401.00 Executive (Manager or Mayor).....	-	-	-	141,399
402.00 Auditing Services/Financial Administration.....	-	-	-	136,097
403.00 Tax Collection.....	-	-	-	19,317
404.00 Solicitor/Legal Services.....	-	-	-	72,506
405.00 Secretary/Clerk.....	-	-	-	-
406.00 Other General Government Administration.....	-	-	-	6,800
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	-	-	-	130,811
409.00 General Government Buildings and Plant.....	-	-	-	74,460
TOTAL GENERAL GOVERNMENT.....	\$ -	\$ -	\$ -	\$ 820,737

PUBLIC SAFETY				
410.00 Police.....	-	-	-	2,914,962
411.00 Fire	-	-	-	262,504
412.00 Ambulance/Rescue.....	-	-	-	-
413.00 UCC and Code Enforcement.....	-	-	-	134,388
414.00 Planning and Zoning.....	-	-	-	44,698
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.....	-	-	-	29,329
TOTAL PUBLIC SAFETY.....	\$ -	\$ -	\$ -	\$ 3,385,881

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).....	-	-	-	199,518
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....	\$ -	\$ -	\$ -	\$ 199,518

Statement of Revenues and Expenditures

December 31st, 2019

PUBLIC WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration.....	264,300	86,000	-	-
431.00 Cleaning of Streets and Gutters.....	5,423	-	-	-
432.00 Winter Maintenance - Snow Removal.....	77,900	-	-	-
433.00 Traffic Control Devices.....	21,089	-	-	-
434.00 Street Lighting.....	-	36,365	-	-
435.00 Sidewalks and Crosswalks.....	1,812	-	-	-
436.00 Storm Sewers and Drains.....	64,921	-	-	-
437.00 Repairs of Tools and Machinery.....	43,048	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges....	159,259	-	-	-
439.00 Highway Construction and Rebuilding Projects....	5,000	209,366	-	-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..	\$ 642,752	\$ 331,731	\$ -	\$ -

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.....	32,499	-	-	-
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	29,037	-	-	-
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.....	4,375	-	-	-
TOTAL CULTURE AND RECREATION.....	\$ 65,911	\$ 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, 2019

PUBLIC WORKS - HIGHWAYS AND STREETS				
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00 General Services - Administration.....	-	-	-	350,300
431.00 Cleaning of Streets and Gutters.....	-	-	-	5,423
432.00 Winter Maintenance - Snow Removal.....	-	-	-	77,900
433.00 Traffic Control Devices.....	-	-	-	21,089
434.00 Street Lighting.....	-	-	-	36,365
435.00 Sidewalks and Crosswalks.....	-	-	-	1,812
436.00 Storm Sewers and Drains.....	-	-	-	64,921
437.00 Repairs of Tools and Machinery.....	-	-	-	43,048
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	159,259
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	214,366
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....	\$ -	\$ -	\$ -	\$ 974,483
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.....	-	-	-	32,499
452.00 Participant Recreation.....	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	29,037
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.....	-	-	-	4,375
TOTAL CULTURE AND RECREATION.....	\$ -	\$ -	\$ -	\$ 165,911
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, 2019

DEBT SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00 Debt Principal (short-term and long-term).....	-	49,600	383,000	-
472.00 Debt Interest (short-term and long-term).....	-	9,668	5,690	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ -	\$ 59,268	\$ 388,690	\$ -

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.....	582,757	-	-	-
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	166,769	-	-	-
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ 749,526	\$ -	\$ -	\$ -

INSURANCE				
486.00 Insurance, Casualty, and Surety.....	40,943	1,795	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	-	-
489.00 All Other Unclassified Expenditures.....	8,725	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES...	\$ 8,725	\$ -	\$ -	\$ -

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	426,087	6	-	-
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ 426,087	\$ 6	\$ -	\$ -

TOTAL EXPENDITURES.....	\$ 6,242,317	\$ 590,563	\$ 388,690	\$ -
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ (57,620)	\$ 42,793	\$ 4,993	\$ -
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Statement of Revenues and Expenditures

December 31st, 2019

DEBT SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00 Debt Principal (short-term and long-term).....	12,400	-	-	445,000
472.00 Debt Interest (short-term and long-term).....	1,783	-	-	17,141
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	\$ 14,183	\$ -	\$ -	\$ 462,141

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.....	-	-	-	582,757
484.00 Workers Compensation Insurance.....	-	-	-	-
487.00 Other Group Insurance Benefits.....	-	-	-	166,769
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 749,526

INSURANCE				
486.00 Insurance, Casualty, and Surety.....	-	-	-	42,738

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	303,408	303,408
489.00 All Other Unclassified Expenditures.....	-	-	52,524	61,249
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ 355,932	\$ 364,657

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	-
492.00 Interfund Operating Transfers.....	-	-	-	426,093
493.00 Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	\$ -	\$ -	\$ -	\$ 426,093

TOTAL EXPENDITURES.....	\$ 14,183	\$ -	\$ 355,932	\$ 7,591,685
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EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES	\$ 117	\$ -	\$ 1,402,872	\$ 1,393,155
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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		295,000	44,000	-	22,000	-	22,000	-	22,000
2005 General Obligation Note	2005		1,700,000	499,000	-	40,000	-	459,000	-	459,000
2015 General Obligation Note	2015		2,026,000	614,000	-	383,000	-	231,000	-	231,000
Revenue Bonds and Notes										
										-
										-
										-
										-
										-
Lease Rental Debt/General Leases										
									-	-
										-
										-
										-
										-
Tax and Revenue Anticipation Notes										
							-	-	-	-
				-						-
										-
										-
Other										
										-
										-
										-
										-

Total bonds and notes outstanding

Capitalized lease obligations

Other debt

TOTAL OUTSTANDING DEBT

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

Minus lease rental payments receivable

NET DEBT

\$	712,000
-	
-	
\$	712,000
-	
-	
\$	712,000

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire			-
Gas System			-
General Government	4,564		4,564
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	93,444		93,444
Recreation	6,286		6,286
Sewer			-
Solid Waste			-
Streets/Highways	94,795	209,366	304,161
Water			-
Other (Please Specify)			-
Community Development			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES

\$ 408,455

EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION:

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

\$ 2,545,596

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