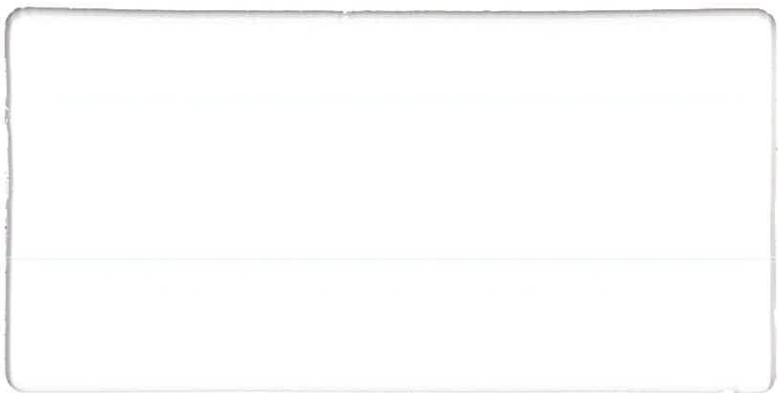




LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS



**ANNUAL AUDIT AND
FINANCIAL REPORT**

UPPER PROVIDENCE TOWNSHIP

DECEMBER 31, 2019

UPPER PROVIDENCE TOWNSHIP**TABLE OF CONTENTS**

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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

		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
ASSETS AND OTHER DEBITS					
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	Capital Projects	Debt Service
		(including State Liquid Fuels)		
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.....		26,092	-	-	-
354.09 Community Development.....		9,992	-	-	-
354.15 Recycling/Act 101.....		4,114	-	-	-
354.00 All Other State Capital and Operating Grants.....					
355.01 Public Utility Realty Tax (PURTA).....					
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.....	\$ 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

	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.....	-	-	-	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

Statement of Revenues and Expenditures

December 31st, 2019

		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
CHARGES FOR 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	\$ -

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

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

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
GENERAL GOVERNMENT					
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

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
HEALTH AND HUMAN SERVICES					
420.00 -					
425.00	Health and Human Services.....	\$ -	\$ -	\$ -	\$ -

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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

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

		Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE					
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					
481.00	Employer Paid Withholding Taxes and 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
EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES		\$ 117	\$ -	\$ 1,402,872	\$ 1,393,155

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	\$ 712,000
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ 712,000
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
NET DEBT	\$ 712,000

STATEMENT OF CAPITAL EXPENDITURES

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