



BOROUGH OF JENKINTOWN

**ANNUAL AUDIT
AND
FINANCIAL REPORT**

DECEMBER 31, 2020



2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: **Jenkintown** County: **Montgomery**

Township of: _____ County: _____

Municipality of: _____ County: _____



INDEPENDENT AUDITOR'S REPORT

March 22, 2021

To the Members of Council
Borough of Jenkintown
Jenkintown Pennsylvania

Report on the Financial Statements

We have audited the accompanying annual audit and financial report ("financial statements") of the Borough of Jenkintown, Jenkintown, Pennsylvania, which comprise the balance sheet for each fund type as of December 31, 2020, and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 and disclosures 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.

To the Members of Council
Borough of Jenkintown

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.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the balance sheet of each of the fund types of the Borough of Jenkintown, Jenkintown, Pennsylvania, as of December 31, 2020, and the revenues it received and the expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the DCED as described below.

Basis of Accounting

We draw attention to the basis of accounting, which is referenced in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions of the DCED to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which practices differ from accounting principles generally accepted in the United States of America. As permitted by the DCED, the Borough of Jenkintown, Jenkintown, Pennsylvania, prepares its financial statements on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. The effects on the financial statements 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. Our opinion is not modified with respect to this matter.

Purpose of This Report

This report is intended solely for the information and use of management, Borough Council, and others within the Borough of Jenkintown, Jenkintown, Pennsylvania, and for filing with the Department of Community and Economic Development and the County Courthouse. Accordingly, this communication is not suitable for any other purpose.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

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Balance Sheet					
December 31, 2020					
Governmental Funds					
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	28,507	542,175	98,988	106,794
140-144	Tax Receivable	-	-	-	-
121-129	Accounts Receivable (excluding taxes)	-	-	-	-
145-149		-	-	-	-
130	Due From Other Funds	-	130,000	-	-
131-139	Other Current Assets	-	-	-	-
150-159		-	-	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
Total Assets and Other Debits		\$ 28,507	\$ 672,175	\$ 98,988	\$ 106,794

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-
200-209	All Other Current Liabilities	12,653	-	-	-
231-239		-	-	-	-
230	Due To Other Funds	130,000	-	-	-
260-269	Long-Term Liabilities	-	-	-	-
240-259	Current Portion of Long-Term Debt and Other Credits	-	-	-	-
Total Liabilities and Other Credits		\$ 142,653	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	(114,146)	672,175	98,988	106,794
291-299	Other Equity	-	-	-	-
Total Fund and Account Group Equity		\$ (114,146)	\$ 672,175	\$ 98,988	\$ 106,794

Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

		Proprietary Funds		Fiduciary Fund	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	935,809	-	6,993,729	-	-	8,706,002
140-144	Tax Receivable	-	-	-	-	-	-
121-129 145-149	Accounts Receivable (excluding taxes)	-	-	-	-	-	-
130	Due From Other Funds	-	-	-	-	-	130,000
131-139 150-159	Other Current Assets	-	-	-	-	-	-
160-169	Fixed Assets	-	-	-	-	-	-
180-189	Other Debits	-	-	-	-	-	-
Total Assets and Other Debits		\$ 935,809	\$ -	\$ 6,993,729	\$ -	\$ -	\$ 8,836,002

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	-
200-209 231-239	All Other Current Liabilities	-	-	-	-	-	12,653
230	Due To Other Funds	-	-	-	-	-	130,000
260-269	Long-Term Liabilities	-	-	-	-	-	-
240-259	Current Portion of Long-Term Debt and Other Credits	-	-	-	-	-	-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,653

Fund and Account Group Equity							
281-284	Contributed Capital	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	935,809	-	6,993,729	-	-	8,693,349
291-299	Other Equity	-	-	-	-	-	-
Total Fund and Account Group Equity		\$ 935,809	\$ -	\$ 6,993,729	\$ -	\$ -	\$ 8,693,349

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 8,836,002
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Total Assets and Other Debits minus Total Liabilities and Other Credits must Equal the Total Fund and Account Group Equity.

Statement of Revenues and Expenditures December 31, 2020

REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	1,485,304	653,274	-	245,467
305.00	Occupation Taxes (levied under municipal code)	-	-	-	-
308.00	Residence Taxes (levied by cities of the third class)	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	134,346	-	-	-
310.20	Earned Income Taxes/Wage Taxes	159,570	-	-	-
310.30	Business Gross Receipts Taxes	741,139	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	109,384	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511 Taxes (Mercantile)	-	-	-	-
Total Taxes		\$ 2,629,743	\$ 653,274	\$ -	\$ 245,467

Licenses and Permits					
320-322	All Other Licenses and Permits	132,674	-	-	-
321.80	Cable Television Franchise Fees	85,824	-	-	-
Total Licenses and Permits		\$ 218,498	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	50,074	-	-	-
Total Fines and Forfeits		\$ 50,074	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	1,368	2,798	492	794
342.00	Rents and Royalties	950	-	-	-
Total Interest, Rents, and Royalties		\$ 2,318	\$ 2,798	\$ 492	\$ 794

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	-	-	-	2,384,045
305.00	Occupation Taxes (levied under municipal code)	-	-	-	-
308.00	Residence Taxes (levied by cities of the third class)	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	-	-	-	134,346
310.20	Earned Income Taxes/Wage Taxes	-	-	-	159,570
310.30	Business Gross Receipts Taxes	-	-	-	741,139
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	-	-	-	109,384
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)	-	-	-	-
Total Taxes		\$ -	\$ -	\$ -	\$ 3,528,484

Licenses and Permits					
320-322	All Other Licenses and Permits	-	-	-	132,674
321.80	Cable Television Franchise Fees	-	-	-	85,824
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 218,498

Fines and Forfeits					
330-332	Fines and Forfeits	-	-	-	50,074
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 50,074

Interest, Rents, and Royalties					
341.00	Interest Earnings	5,276	-	539,625	550,353
342.00	Rents and Royalties	-	-	-	950
Total Interest, Rents, and Royalties		\$ 5,276	\$ -	\$ 539,625	\$ 551,303

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
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	5,540	-	-	-
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue and Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes	-	-	-	-
Total Federal		\$ 5,540	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	4,707	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	612,560	-
355.01	Public Utility Realty Tax (PURTA)	3,786	-	-	-
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	120,890	-	-
355.04	Alcoholic Beverage Licenses	1,450	-	-	-
355.05	General Municipal Pension System State Aid	196,953	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	31,560	-	-	-
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
Total State		\$ 238,456	\$ 120,890	\$ 612,560	\$ -

Local Governmental 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	-	-	-	-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	-	-	-	-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
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	-	-	-	5,540
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue and Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes	-	-	-	-
Total Federal		\$ -	\$ -	\$ -	\$ 5,540

State					
354.03	Highway and Streets	-	-	-	4,707
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	612,560
355.01	Public Utility Realty Tax (PURTA)	-	-	-	3,786
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	120,890
355.04	Alcoholic Beverage Licenses	-	-	-	1,450
355.05	General Municipal Pension System State Aid	-	-	-	196,953
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	31,560
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
Total State		\$ -	\$ -	\$ -	\$ 971,906

Local Governmental 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	-	-	-	-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	-	-	-	-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 977,446
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Charges for Service					
361.00	General Government	39,783	-	-	-
362.00	Public Safety	26,095	-	-	-
363.20	Parking	92,227	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and Disposal Charge (trash)	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00	All Other Charges for Sanitation Services	-	-	-	-
365.00	Health	-	-	-	-
366.00	Human Services	-	-	-	-
367.00	Culture and Recreation	-	-	-	-
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 Service	-	-	-	-
Total Charges for Service		\$ 158,105	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	770	2,825	-	-
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	3,081	20	-	-
Total Unclassified Operating Revenues		\$ 3,851	\$ 2,845	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	48,910	2,769	-	-
392.00	Interfund Operating Transfers**	125,445	-	-	-
393.00	Proceeds of General Long-Term Debt	54,845	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	18,699	137,758	-	-
Total Other Financing Sources		\$ 247,899	\$ 140,527	\$ -	\$ -

TOTAL REVENUES	\$ 3,554,484	\$ 920,334	\$ 613,052	\$ 246,261
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges for Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	-	-	-	39,783
362.00	Public Safety	-	-	-	26,095
363.20	Parking	-	-	-	92,227
363.00	All Other Charges for Highway and Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	480,944	-	-	480,944
364.30	Solid Waste Collection and Disposal Charge (trash)	324,790	-	-	324,790
364.60	Host Municipality Benefit Fee for Solid Waste Facility	-	-	-	-
364.00	All Other Charges for Sanitation Services	-	-	-	-
365.00	Health	-	-	-	-
366.00	Human Services	-	-	-	-
367.00	Culture and Recreation	-	-	-	-
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 Service	-	-	-	-
Total Charges for Service		\$ 805,734	\$ -	\$ -	\$ 963,839

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	-	-	-	3,595
388.00	Fiduciary Fund Pension Contributions			454,485	454,485
389.00	All Other Unclassified Operating Revenues***	676	-	-	3,777
Total Unclassified Operating Revenues		\$ 676	\$ -	\$ 454,485	\$ 461,857

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	51,679
392.00	Interfund Operating Transfers**	-	-	-	125,445
393.00	Proceeds of General Long-Term Debt	-	-	-	54,845
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	156,457
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 388,426

TOTAL REVENUES	\$ 811,686	\$ -	\$ 994,110	\$ 7,139,927
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**The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater the 1% of "TOTAL REVENUES" in each of the funds.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	48,310	7,162	-	-
401.00	Executive (Manager or Mayor)	131,529	-	-	-
402.00	Auditing Services/Financial Administration	18,937	-	-	-
403.00	Tax Collection	34,634	-	-	-
404.00	Solicitor/Legal Services	55,742	-	-	-
405.00	Secretary/Clerk	177,235	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT - Networking Services - Data Processing	26,617	-	-	-
408.00	Engineering Services	-	-	-	-
409.00	General Government Buildings and Plant	28,780	-	-	-
Total General Government		\$ 521,784	\$ 7,162	\$ -	\$ -

Public Safety					
410.00	Police	1,864,369	5,632	-	-
411.00	Fire	31,560	194,990	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	-
414.00	Planning and Zoning	118,875	-	-	-
415.00	Emergency Management and 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		\$ 2,014,804	\$ 200,622	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	10,066	-	-	-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	-	-	-	-
427.00	Solid Waste Collection and Disposal (trash)	-	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	346,368	-
Total Public Works - Sanitation		\$ -	\$ -	\$ 346,368	\$ -

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body	-	-	-	55,472
401.00	Executive (Manager or Mayor)	-	-	-	131,529
402.00	Auditing Services/Financial Administration	-	-	19,449	38,386
403.00	Tax Collection	-	-	-	34,634
404.00	Solicitor/Legal Services	2,040	-	-	57,782
405.00	Secretary/Clerk	-	-	-	177,235
406.00	Other General Government Administration	-	-	-	-
407.00	IT - Networking Services - Data Processing	-	-	-	26,617
408.00	Engineering Services	-	-	-	-
409.00	General Government Buildings and Plant	-	-	-	28,780
Total General Government		\$ 2,040	\$ -	\$ 19,449	\$ 550,435

Public Safety					
410.00	Police	-	-	-	1,870,001
411.00	Fire	-	-	-	226,550
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	-
414.00	Planning and Zoning	-	-	-	118,875
415.00	Emergency Management and 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		\$ -	\$ -	\$ -	\$ 2,215,426

Health and Human Services					
420.00-425.00	Health and Human Services	-	-	-	10,066

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	-	-	-	-
427.00	Solid Waste Collection and Disposal (trash)	332,395	-	-	332,395
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	296,933	-	-	643,301
Total Public Works - Sanitation		\$ 629,328	\$ -	\$ -	\$ 975,696

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services - Administration	262,788	-	357,161	-
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	3,503	-	-
433.00	Traffic Control Devices	4,813	-	-	-
434.00	Street Lighting	-	39,566	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	-
437.00	Repairs of Tools and Machinery	-	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	8,168	32,681	-	-
439.00	Highway Construction and Rebuilding Projects	-	12,613	51,259	-
Total Public Works - Highways and Streets		\$ 275,769	\$ 88,363	\$ 408,420	\$ -

Public Works - Other Services					
440.00	Airports	-	-	-	-
441.00	Cemeteries	-	-	-	-
442.00	Electric System	-	-	-	-
443.00	Gas System	-	-	-	-
444.00	Markets	-	-	-	-
445.00	Parking	8,178	-	-	-
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		\$ 8,178	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	11,414	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	-	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	-	235,397	-	-
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	-
Total Culture and Recreation		\$ 11,414	\$ 235,397	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	-	-	-	-
462.00	Community Development and Housing	-	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity	-	-	-	-
465.00- 469.00	All Other Community Development	-	-	-	-
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways and Streets					
430.00	General Services - Administration	-	-	-	619,949
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	-	-	-	3,503
433.00	Traffic Control Devices	-	-	-	4,813
434.00	Street Lighting	-	-	-	39,566
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	249,042	-	-	249,042
437.00	Repairs of Tools and Machinery	-	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	-	-	-	40,849
439.00	Highway Construction and Rebuilding Projects	-	-	-	63,872
Total Public Works - Highways and Streets		\$ 249,042	\$ -	\$ -	\$ 1,021,594

Public Works - Other Services					
440.00	Airports	-	-	-	-
441.00	Cemeteries	-	-	-	-
442.00	Electric System	-	-	-	-
443.00	Gas System	-	-	-	-
444.00	Markets	-	-	-	-
445.00	Parking	-	-	-	8,178
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		\$ -	\$ -	\$ -	\$ 8,178

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	-
452.00	Participant Recreation	-	-	-	11,414
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	-	-	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	-	-	-	235,397
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 246,811

Community Development					
461.00	Conservation of Natural Resources	-	-	-	-
462.00	Community Development and Housing	-	-	-	-
463.00	Economic Development	-	-	-	-
464.00	Economic Opportunity	-	-	-	-
465.00-469.00	All Other Community Development	-	-	-	-
Total Community Development		\$ -	\$ -	\$ -	\$ -

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)	-	83,612	-	215,319
472.00	Debt Interest (short-term and long-term)	-	15,703	-	52,101
475.00	Fiscal Agent Fees	-	-	-	-
Total Debt Service		\$ -	\$ 99,315	\$ -	\$ 267,420

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	8,446	-	-	-
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	358,901	-	-	-
484.00	Worker Compensation Insurance	58,027	-	-	-
487.00	Group Insurance and Other Benefits	628,294	-	-	-
Total Employer Paid Benefits and Withholding Items		\$ 1,053,668	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	-	-	-	-

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures***	10,500	-	-	-
Total Unclassified Operating Expenditures		\$ 10,500	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	-
492.00	Interfund Operating Transfers**	-	55,445	-	-
493.00	All Other Financing Uses	20,246	-	-	-
Total Other Financing Uses		\$ 20,246	\$ 55,445	\$ -	\$ -

TOTAL EXPENDITURES	\$ 3,926,429	\$ 686,304	\$ 754,788	\$ 267,420
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (371,945)	\$ 234,030	\$ (141,736)	\$ (21,159)
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)	70,000	-	-	368,931
472.00	Debt Interest (short-term and long-term)	55,521	-	-	123,325
475.00	Fiscal Agent Fees	-	-	-	-
Total Debt Service		\$ 125,521	\$ -	\$ -	\$ 492,256

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	8,446
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	-	-	-	358,901
484.00	Worker Compensation Insurance	-	-	-	58,027
487.00	Group Insurance and Other Benefits	-	-	-	628,294
Total Employer Paid Benefits and Withholding Items		\$ -	\$ -	\$ -	\$ 1,053,668

Insurance					
486.00	Insurance, Casualty, and Surety	-	-	-	-

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			296,299	296,299
489.00	All Other Unclassified Expenditures***	539	-	-	11,039
Total Unclassified Operating Expenditures		\$ 539	\$ -	\$ 296,299	\$ 307,338

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	-
492.00	Interfund Operating Transfers**	70,000	-	-	125,445
493.00	All Other Financing Uses	-	-	-	20,246
Total Other Financing Uses		\$ 70,000	\$ -	\$ -	\$ 145,691

TOTAL EXPENDITURES	\$ 1,076,470	\$ -	\$ 315,748	\$ 7,027,159
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (264,784)	\$ -	\$ 678,362	\$ 112,768
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** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

