



East Fallowfield Township Chester County, Pennsylvania

Annual Audit
and
Financial Report
December 31, 2019



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
East Fallowfield Township
East Fallowfield, Pennsylvania**

We have audited the accompanying annual audit and financial report of East Fallowfield Township, Chester County, Pennsylvania, as of December 31, 2019 and for the year then ended.

Management's Responsibility for the Annual Audit and Financial Report

Management is responsible for the preparation of the annual audit and financial report in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development ("**DCED**") of the Commonwealth of Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the annual audit and financial report that it is free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on the annual audit and 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 annual audit and financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual audit and financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual audit and financial report, 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 annual audit and financial report 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 annual audit and financial report.

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 annual audit and financial report referred to above presents fairly, in all material respects, the financial position of East Fallowfield Township, Chester County, Pennsylvania, as of December 31, 2019 and the results of its operations for the year then ended, in conformity with the accounting practices prescribed or permitted by DCED as described below.

Basis of Accounting

The annual audit and financial report is prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development ("**DCED**") of the Commonwealth of Pennsylvania, which practices differ from accounting principles generally accepted in the United States of America. In accordance with the prescribed accounting practices permitted by DCED, the annual audit and financial report is prepared on the cash basis of accounting. Consequently, revenues are recognized when received rather than when earned and expenditures are recognized when paid rather than when the liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of East Fallowfield Township, lending institutions and for filing with the Pennsylvania Department of Community and Economic Development and the Chester County Clerk of Courts; and is not intended to be and should not be used by anyone other than these specified parties.

BBD, LLP

Philadelphia, Pennsylvania
April 6, 2020

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Balance Sheet					
December 31, 2019					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	1,361,389	445,560	695,567	
140-144	Tax Receivable				
121-129	Accounts Receivable (excluding taxes)				
145-149					
130	Due From Other Funds	276,893			
131-139	Other Current Assets				
150-159					
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 1,638,282	\$ 445,560	\$ 695,567	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209	All Other Current Liabilities				
231-239		5,207			
230	Due To Other Funds	67,598			
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 72,805	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,565,477	445,560	695,567	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 1,565,477	\$ 445,560	\$ 695,567	\$ -

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

DCED-CLGS-30 (11/2019)
 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

		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	100,000		373,827			2,976,343
140-144	Tax Receivable						-
121-129	Accounts Receivable (excluding taxes)						-
145-149							-
130	Due From Other Funds	67,598					344,491
131-139	Other Current Assets						-
150-159							-
160-169	Fixed Assets						-
180-189	Other Debits						-
Total Assets and Other Debits		\$ 167,598	\$ -	\$ 373,827	\$ -	\$ -	\$ 3,320,834

Liabilities and Other Credits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209	All Other Current Liabilities			96,934			102,141
231-239							
230	Due To Other Funds			276,893			344,491
260-269	Long-Term Liabilities						-
240-259	Current Portion of Long-Term Debt & Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ 373,827	\$ -	\$ -	\$ 446,632

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
281-284	Contributed Capital						-
290	Investment in General Fixed Assets				-		-
270-289	Fund Balance / Retained Earnings on 12/31	167,598		-			2,874,202
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 167,598	\$ -	\$ -	\$ -	\$ -	\$ 2,874,202

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 3,320,834
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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, 2019**

REVENUES		GOVERNMENTAL FUNDS			
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	810,266	370,000		
305.00	Occupation Taxes (levied under municipal code)				
308.00	Residence Taxes (levied by cities of the 3rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	185,038			
310.20	Earned Income Taxes/Wage Taxes	1,285,763			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	27,615			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 2,308,682	\$ 370,000	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	2,135			
321.80	Cable Television Franchise Fees	159,555			
Total Licenses & Permits		\$ 161,690	\$ -	\$ -	\$ -

Fines & Forfeits					
330-332	Fines and Forfeits	22,038			
Total Fines & Forfeits		\$ 22,038	\$ -	\$ -	\$ -

Interest, Rents & Royalties					
341.00	Interest Earnings	36,255	12,693	10,085	
342.00	Rents and Royalties	41,271			
Total Interest, Rents & Royalties		\$ 77,526	\$ 12,693	\$ 10,085	\$ -

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

DCED-CLGS-30 (11/2019)
 2019 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				1,180,266
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the 3rd class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				-
310.10	Real Estate Transfer Taxes				185,038
310.20	Earned Income Taxes/Wage Taxes				1,285,763
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				27,615
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 2,678,682

Licenses and Permits					
320-322	All Other Licenses and Permits				2,135
321.80	Cable Television Franchise Fees				159,555
Total Licenses & Permits		\$ -	\$ -	\$ -	\$ 161,690

Fines & Forfeits					
330-332	Fines and Forfeits				22,038
Total Fines & Forfeits		\$ -	\$ -	\$ -	\$ 22,038

Interest, Rents & Royalties					
341.00	Interest Earnings				59,033
342.00	Rents and Royalties				41,271
Total Interest, Rents & Royalties		\$ -	\$ -	\$ -	\$ 100,304

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

2019 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				
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	Highways 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)	2,397			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		338,545		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	64,290			
355.07	Foreign Fire Insurance Tax Distribution	45,960			
355.08	Local Share Assessment/Gaming Proceeds				
355.09	Marcellus Shale Impact Fee Distribution				
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
Total State		\$ 112,647	\$ 338,545	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	3,500			
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		\$ 3,500	\$ -	\$ -	\$ -

DCED-CLGS-30 (11/2019)
 2019 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				-
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	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101	14,706			14,706
354.00	All Other State Capital and Operating Grants				-
355.01	Public Utility Realty Tax (PURTA)				2,397
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				338,545
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				64,290
355.07	Foreign Fire Insurance Tax Distribution				45,960
355.08	Local Share Assessment/Gaming Proceeds				-
355.09	Marcellus Shale Impact Fee Distribution				-
355.00	All Other State Shared Revenues & Entitlements				-
356.00	State Payments in Lieu of Taxes				-
Total State		\$ 14,706	\$ -	\$ -	\$ 465,898

Local Governmental Units					
357.03	Highways and Streets				-
357.00	All Other Local Governmental Units Capital and Operating Grants				3,500
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ 3,500

TOTAL INTERGOVERNMENTAL REVENUES	\$ 469,398
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DCED-CLGS-30 (11/2019)
 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	1,760			
362.00	Public Safety	217,872			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & 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	30,250			
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		\$ 249,882	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	14,270			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	1,353			
Total Unclassified Operating Revenues		\$ 15,623	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	12,613			
392.00	Interfund Operating Transfers**			300,000	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	74,866			
Total Other Financing Sources		\$ 87,479	\$ -	\$ 300,000	\$ -

TOTAL REVENUES	\$ 3,039,067	\$ 721,238	\$ 310,085	\$ -
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**The total of line 392.00 must match the total on line 492.00
 *** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

DCED-CLGS-30 (11/2019)
 2019 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				1,760
362.00	Public Safety				217,872
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	775,682			775,682
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				30,250
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		\$ 775,682	\$ -	\$ -	\$ 1,025,564

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				14,270
388.00	Fiduciary Fund Pension Contributions				-
389.00	All Other Unclassified Operating Revenues***				1,353
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ 15,623

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				12,613
392.00	Interfund Operating Transfers**				300,000
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				74,866
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 387,479

TOTAL REVENUES	\$ 790,388	\$ -	\$ -	\$ 4,860,778
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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.

DCED-CLGS-30 (11/2019)
 2019 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
General Government					
400.00	Legislative (Governing) Body	13,105			
401.00	Executive (Manager or Mayor)	100,000			
402.00	Auditing Services/Financial Administration	12,000			
403.00	Tax Collection	185			
404.00	Solicitor/Legal Services	42,432			
405.00	Secretary/Clerk	68,336			
406.00	Other General Government Administration	64,358			
407.00	IT-Networking Services-Data Processing	12,568			
408.00	Engineering Services	6,319			
409.00	General Government Buildings and Plant	13,072		69,089	
Total General Government		\$ 332,375	\$ -	\$ 69,089	\$ -

Public Safety					
410.00	Police	869,109		21,766	
411.00	Fire	82,171	292,800		
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	122,883			
414.00	Planning and Zoning	10,063			
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		\$ 1,084,226	\$ 292,800	\$ 21,766	\$ -

Health and Human Services					
420.00- 425.00	Health and Human Services	3,780			

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 & Treatment	5,132			
Total Public Works - Sanitation		\$ 5,132	\$ -	\$ -	\$ -

DCED-CLGS-30 (11/2019)
 2019 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				13,105
401.00	Executive (Manager or Mayor)				100,000
402.00	Auditing Services/Financial Administration				12,000
403.00	Tax Collection				185
404.00	Solicitor/Legal Services				42,432
405.00	Secretary/Clerk				68,336
406.00	Other General Government Administration				64,358
407.00	IT-Networking Services-Data Processing				12,568
408.00	Engineering Services				6,319
409.00	General Government Buildings and Plant				82,161
Total General Government		\$ -	\$ -	\$ -	\$ 401,464

Public Safety		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
410.00	Police				890,875
411.00	Fire				374,971
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				122,883
414.00	Planning and Zoning				10,063
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		\$ -	\$ -	\$ -	\$ 1,398,792

Health and Human Services		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
420.00-425.00	Health and Human Services				3,780

Public Works - Sanitation		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
426.00	Recycling Collection and Disposal	20,693			20,693
427.00	Solid Waste Collection and Disposal (garbage)	602,097			602,097
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment				5,132
Total Public Works - Sanitation		\$ 622,790	\$ -	\$ -	\$ 622,922

DCED-CLGS-30 (11/2019)
 2019 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
Public Works - Highways & Streets					
430.00	General Services - Administration	330,302	7,498	16,397	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		46,578		
433.00	Traffic Control Devices		2,418		
434.00	Street Lighting		988		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		1,285		
437.00	Repairs of Tools and Machinery		4,121		
438.00	Maintenance & Repairs of Roads & Bridges		15,832		
439.00	Highway Construction and Rebuilding Projects		182,870		
Total Public Works - Highways & Streets		\$ 330,302	\$ 261,590	\$ 16,397	\$ -

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	11,213			
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 11,213	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration				
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	23,907			
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
Total Culture and Recreation		\$ 23,907	\$ -	\$ -	\$ -

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		\$ -	\$ -	\$ -	\$ -

DCED-CLGS-30 (11/2019)
 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

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 & Streets					
430.00	General Services - Administration				354,197
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				46,578
433.00	Traffic Control Devices				2,418
434.00	Street Lighting				988
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				1,285
437.00	Repairs of Tools and Machinery				4,121
438.00	Maintenance & Repairs of Roads & Bridges				15,832
439.00	Highway Construction and Rebuilding Projects				182,870
Total Public Works - Highways & Streets		\$ -	\$ -	\$ -	\$ 608,289

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				11,213
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 11,213

Culture and Recreation					
451.00	Culture-Recreation Administration				-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				23,907
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 23,907

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		\$ -	\$ -	\$ -	\$ -

DCED-CLGS-30 (11/2019)
 2019 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)		35,164	46,316	
472.00	Debt Interest (short-term and long-term)		2,048	2,241	
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ 37,212	\$ 48,557	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	100,306			
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	70,877			
484.00	Worker Compensation Insurance	64,031			
487.00	Group Insurance and Other Benefits	384,177			
Employer-Paid Benefits & Withholding Items		\$ 619,391	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	39,998			

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**	300,000			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 300,000	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 2,750,324	\$ 591,602	\$ 155,809	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 288,743	\$ 129,636	\$ 154,276	\$ -
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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.

DCED-CLGS-30 (11/2019)
 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Debt Service					
471.00	Debt Principal (short-term and long-term)				81,480
472.00	Debt Interest (short-term and long-term)				4,289
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ 85,769

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation				100,306
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				70,877
484.00	Worker Compensation Insurance				64,031
487.00	Group Insurance and Other Benefits				384,177
Employer-Paid Benefits & Withholding Items		\$ -	\$ -	\$ -	\$ 619,391

Insurance					
486.00	Insurance, Casualty, and Surety				39,998

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				300,000
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 300,000

TOTAL EXPENDITURES	\$ 622,790	\$ -	\$ -	\$ -	\$ 4,120,525
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 167,598	\$ -	\$ -	\$ -	\$ 740,253
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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

