

South Heidelberg Township

**Financial Statements and
Supplementary Information**

December 31, 2020



South Heidelberg Township

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December 31, 2020

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Independent Auditor's Report

To the Board of Supervisors
South Heidelberg Township
Berks County, Pennsylvania

Report on the Financial Statements

We have audited the general fund, special revenue funds, and trust and agency funds presented in accordance with the reporting framework required by the Commonwealth of Pennsylvania Annual Audit and Financial Report Form DCED-CLGS-30 of South Heidelberg Township (the Township), Berks County, Pennsylvania, which comprise the balance sheet - modified cash basis as of December 31, 2020, and the related statement of revenues and expenditures - modified cash basis 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 the reporting framework of the Commonwealth of Pennsylvania Annual Audit and Financial Report Form DCED-CLGS-30 utilizing the modified cash basis of accounting. This includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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. In making those risk assessments, the auditor considers internal control relevant to the Township'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 Township'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 on the Reporting Framework Required by the Commonwealth of Pennsylvania
Annual Audit and Financial Report Form DCED-CLGS-30**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of South Heidelberg Township, Berks County, Pennsylvania, as of December 31, 2020, and the respective changes in the modified cash basis financial position thereof for the year then ended, in conformity with the reporting framework required by the Commonwealth of Pennsylvania Annual Audit and Financial Report Form DCED-CLGS-30.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole in accordance with the reporting framework required by the Commonwealth of Pennsylvania Annual Audit and Financial Report Form DCED-CLGS-30.

Restriction on Use

Our report is intended solely for the information and use of the Board of Supervisors and management of South Heidelberg Township, the County of Berks, and the Commonwealth of Pennsylvania and others within these entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Handwritten signature in black ink that reads "RKL LLP". The letters are stylized and cursive.

March 25, 2021
Wyomissing, Pennsylvania

BALANCE SHEET - MODIFIED CASH BASIS
 December 31, 2020

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments	\$ 1,176,467	\$ 533,068	\$ -	\$ -
140-144 Tax Receivable	-	-	-	-
121-129				
145-149 Accounts Receivable (excluding taxes)	-	-	-	-
130 Due From Other Funds	-	-	-	-
131-139				
150-159 Other Current Assets	-	-	-	-
160-169 Fixed Assets	-	-	-	-
180-189 Other Debits	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 1,176,467	\$ 533,068	\$ -	\$ -

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -
200-209				
231-239 All Other Current Liabilities	-	-	-	-
230 Due To Other Funds	-	-	-	-
260-269 Long-Term Liabilities	-	-	-	-
240-259 Current Portion of Long-Term Debt and Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital	\$ -	\$ -	\$ -	\$ -
290 Investment in General Fixed Assets	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31	1,176,467	533,068	-	-
291-299 Other Equity	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ 1,176,467	\$ 533,068	\$ -	\$ -

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	\$ -	\$ -	\$ 2,016,775	\$ -	\$ -	\$ 3,726,310
140-144 Tax Receivable	-	-	-	-	-	-
121-129						
145-149 Accounts Receivable (excluding taxes)	-	-	-	-	-	-
130 Due From Other Funds	-	-	-	-	-	-
131-139						
150-159 Other Current Assets	-	-	-	-	-	-
160-169 Fixed Assets	-	-	-	-	-	-
180-189 Other Debits	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ -	\$ -	\$ 2,016,775	\$ -	\$ -	\$ 3,726,310

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-209						
231-239 All Other Current Liabilities	-	-	-	-	-	-
230 Due To Other Funds	-	-	-	-	-	-
260-269 Long-Term Liabilities	-	-	-	-	-	-
240-259 Current Portion of Long-Term Debt and Other Credits	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Investment in General Fixed Assets	-	-	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31	-	-	2,016,775	-	-	3,726,310
291-299 Other Equity	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY	\$ -	\$ -	\$ 2,016,775	\$ -	\$ -	\$ 3,726,310

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 3,726,310
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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 - MODIFIED CASH BASIS

December 31, 2020

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES					
301.00	Real Estate Taxes	\$ 1,265,871	\$ 537,447	\$ -	\$ -
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	21,102	-	-	-
310.10	Real Estate Transfer Taxes	173,945	-	-	-
310.20	Earned Income Taxes/Wage Taxes	1,113,811	-	-	-
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	129,518	-	-	-
310.60	Amusement/Admission Taxes	9,228	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
TOTAL TAXES		\$ 2,713,475	\$ 537,447	\$ -	\$ -

LICENSES AND PERMITS					
320-322	All Other Licenses and Permits	\$ 840	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees	103,587	-	-	-
TOTAL LICENSES AND PERMITS		\$ 104,427	\$ -	\$ -	\$ -

FINES AND FORFEITS					
330-332	Fines and Forfeits	\$ 24,331	\$ -	\$ -	\$ -
TOTAL FINES AND FORFEITS		\$ 24,331	\$ -	\$ -	\$ -

INTEREST, RENTS, AND ROYALTIES					
341.00	Interest Earnings	\$ 2,075	\$ 1,359	\$ -	\$ -
342.00	Rents and Royalties	207,117	-	-	-
TOTAL INTEREST, RENTS, AND ROYALTIES		\$ 209,192	\$ 1,359	\$ -	\$ -

** 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
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
TAXES				
301.00 Real Estate Taxes	\$ -	\$ -	\$ -	\$ 1,803,318
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	-	-	-	21,102
310.10 Real Estate Transfer Taxes	-	-	-	173,945
310.20 Earned Income Taxes/Wage Taxes	-	-	-	1,113,811
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	-	-	-	-
310.50 Local Services Tax**	-	-	-	129,518
310.60 Amusement/Admission Taxes	-	-	-	9,228
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
TOTAL TAXES	\$ -	\$ -	\$ -	\$ 3,250,922

LICENSES AND PERMITS				
320-322 All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 840
321.80 Cable Television Franchise Fees	-	-	-	103,587
TOTAL LICENSES AND PERMITS	\$ -	\$ -	\$ -	\$ 104,427

FINES AND FORFEITS				
330-332 Fines and Forfeits	\$ -	\$ -	\$ -	\$ 24,331
TOTAL FINES AND FORFEITS	\$ -	\$ -	\$ -	\$ 24,331

INTEREST, RENTS, AND ROYALTIES				
341.00 Interest Earnings	\$ -	\$ -	\$ 229,427	\$ 232,861
342.00 Rents and Royalties	-	-	-	207,117
TOTAL INTEREST, RENTS, AND ROYALTIES	\$ -	\$ -	\$ 229,427	\$ 439,978

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

STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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 and 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	67,507	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	-
355.01	Public Utility Realty Tax (PURTA)	-	-	-	-
355.02-	Motor Vehicle Fuel Tax	-	-	-	-
355.03	(Liquid Fuels Tax) and State Road Turnback	-	344,656	-	-
355.04	Alcoholic Beverage Licenses	1,100	-	-	-
355.05	General Municipal Pension System State Aid	132,943	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	44,039	-	-	-
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	896	-	-	-
TOTAL STATE		\$ 246,485	\$ 344,656	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants	-	-	-	-
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	77,224	-	-	-
359.00	Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes	-	-	-	-
TOTAL GOVERNMENT UNITS		\$ 77,224	\$ -	\$ -	\$ -

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

	INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
			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 and 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		-		-		67,507
354.00 All Other State Capital and Operating Grants		-		-		-
355.01 Public Utility Realty Tax (PURTA)		-		-		-
355.02- Motor Vehicle Fuel Tax		-		-		-
355.03 (Liquid Fuels Tax) and State Road Turnback		-		-		344,656
355.04 Alcoholic Beverage Licenses		-		-		1,100
355.05 General Municipal Pension System State Aid		-		-		132,943
355.07 Foreign Fire Insurance Tax Distribution		-		-		44,039
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		-		-		896
TOTAL STATE	\$	-	\$	-	\$	591,141

LOCAL GOVERNMENT UNITS						
357.03 Highways and Streets	\$	-	\$	-	\$	-
357.00 All Other Local Governmental Units Capital and Operating Grants		-		-		-
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services		-		-		77,224
359.00 Local Governmental Units, Authorities Payments, and Payments in Lieu of Taxes		-		-		-
TOTAL GOVERNMENT UNITS	\$	-	\$	-	\$	77,224

TOTAL INTERGOVERNMENTAL REVENUES

\$ 668,365

STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
CHARGES FOR SERVICE					
361.00	General Government	\$ 8,081	\$ -	\$ -	\$ -
362.00	Public Safety	951,954	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	1,900	147,225	-	-
364.00	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	87,995	-	-	-
365.00	Health	-	-	-	-
366.00	Human Services	-	-	-	-
367.00	Culture and Recreation	330	30,530	-	-
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		\$ 1,050,260	\$ 177,755	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	94,078	-	-	-
388.00	Fiduciary Fund Pension Contributions	-	-	-	-
389.00	All Other Unclassified Operating Revenues	7,474	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 101,552	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	150,064	-	-	-
393.00	Proceeds of General Long-Term Debt	1,053,000	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	6,327	-	-	-
TOTAL OTHER FINANCING SOURCES		\$ 1,209,391	\$ -	\$ -	\$ -

TOTAL REVENUES		\$ 5,736,337	\$ 1,061,217	\$ -	\$ -
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT/STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government	\$ -	\$ -	\$ 117,091	\$ 125,172
362.00 Public Safety	-	-	-	951,954
363.20 Parking	-	-	-	-
363.00 All Other Charges for Highway and Streets Services	-	-	-	149,125
364.00 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	-	-	-	87,995
365.00 Health	-	-	-	-
366.00 Human Services	-	-	-	-
367.00 Culture and Recreation	-	-	-	30,860
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	\$ -	\$ -	\$ 117,091	\$ 1,345,106

UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments	\$ -	\$ -	\$ -	\$ -
386.00 Escheats (sale of personal property)	-	-	-	-
387.00 Contributions and Donations from Private Sectors	-	-	-	94,078
388.00 Fiduciary Fund Pension Contributions	-	-	181,069	181,069
389.00 All Other Unclassified Operating Revenues	-	-	-	7,474
TOTAL UNCLASSIFIED OPERATING REVENUES	\$ -	\$ -	\$ 181,069	\$ 282,621

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00 Interfund Operating Transfers	-	-	-	150,064
393.00 Proceeds of General Long-Term Debt	-	-	-	1,053,000
394.00 Proceeds of Short-Term Debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures	-	-	-	6,327
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 1,209,391

TOTAL REVENUES	\$ -	\$ -	\$ 527,587	\$ 7,325,141
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STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body	\$ 11,397	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	300,091	-	-	-
402.00	Auditing Services/Financial Administration	20,375	-	-	-
403.00	Tax Collection	9,771	-	-	-
404.00	Solicitor/Legal Services	104,726	-	-	-
405.00	Secretary/Clerk	1,275	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT-Networking Services - Data Processing	-	-	-	-
408.00	Engineering Services	53,802	-	-	-
409.00	General Government Buildings and Plant	151,457	-	-	-
TOTAL GENERAL GOVERNMENT		\$ 652,894	\$ -	\$ -	\$ -

PUBLIC SAFETY					
410.00	Police	\$ 2,111,604	\$ 32,250	\$ -	\$ -
411.00	Fire	51,156	355,999	-	-
412.00	Ambulance/Rescue	-	79,680	-	-
413.00	UCC and Code Enforcement	-	-	-	-
414.00	Planning and Zoning	136,737	-	-	-
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		\$ 2,299,497	\$ 467,929	\$ -	\$ -

HEALTH AND HUMAN SERVICES					
420.00-					
425.00	Health and Human Services	\$ 10,895	\$ -	\$ -	\$ -

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal	\$ 101,207	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash)	-	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection and Treatment	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		\$ 101,207	\$ -	\$ -	\$ -

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
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body	\$ -	\$ -	\$ -	\$ 11,397
401.00 Executive (Manager or Mayor)	-	-	-	300,091
402.00 Auditing Services/Financial Administration	-	-	-	20,375
403.00 Tax Collection	-	-	-	9,771
404.00 Solicitor/Legal Services	-	-	-	104,726
405.00 Secretary/Clerk	-	-	-	1,275
406.00 Other General Government Administration	-	-	-	-
407.00 IT-Networking Services - Data Processing	-	-	-	-
408.00 Engineering Services	-	-	106,716	160,518
409.00 General Government Buildings and Plant	-	-	-	151,457
TOTAL GENERAL GOVERNMENT	\$ -	\$ -	\$ 106,716	\$ 759,610

PUBLIC SAFETY				
410.00 Police	\$ -	\$ -	\$ -	\$ 2,143,854
411.00 Fire	-	-	-	407,155
412.00 Ambulance/Rescue	-	-	-	79,680
413.00 UCC and Code Enforcement	-	-	-	-
414.00 Planning and Zoning	-	-	-	136,737
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	\$ -	\$ -	\$ -	\$ 2,767,426

HEALTH AND HUMAN SERVICES				
420.00-				
425.00 Health and Human Services	\$ -	\$ -	\$ -	\$ 10,895

PUBLIC WORKS - SANITATION				
426.00 Recycling Collection and Disposal	\$ -	\$ -	\$ -	\$ 101,207
427.00 Solid Waste Collection and Disposal (trash)	-	-	-	-
428.00 Weed Control	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION	\$ -	\$ -	\$ -	\$ 101,207

STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAY AND STREETS					
430.00	General Services - Administration	\$ 261,581	\$ -	-	\$ -
431.00	Cleaning of Streets and Gutters	-	-	-	-
432.00	Winter Maintenance - Snow Removal	3,586	52,720	-	-
433.00	Traffic Control Devices	28,127	-	-	-
434.00	Street Lighting	-	58,046	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	10,832	-	-	-
437.00	Repairs of Tools and Machinery	4,669	-	-	-
438.00	Maintenance and Repairs of Roads and Bridges	-	-	-	-
439.00	Highway Construction and Rebuilding Projects	11,272	296,759	-	-
TOTAL PUBLIC WORKS - HIGHWAY AND STREETS		\$ 320,067	\$ 407,525	\$ -	\$ -

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	7,684	-	-	-
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES		\$ 7,684	\$ -	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration	\$ 4,029	\$ -	\$ -	\$ -
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	-
454.00	Parks	73,844	15,612	-	-
455.00	Shade Trees	-	-	-	-
456.00	Libraries	10,000	-	-	-
457.00	Civil and Military Celebrations	-	-	-	-
458.00	Senior Citizens' Centers	-	-	-	-
459.00	All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION		\$ 87,873	\$ 15,612	\$ -	\$ -

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
PUBLIC WORKS - HIGHWAY AND STREETS				
430.00 General Services - Administration	\$ -	\$ -	\$ -	\$ 261,581
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	56,306
433.00 Traffic Control Devices	-	-	-	28,127
434.00 Street Lighting	-	-	-	58,046
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	10,832
437.00 Repairs of Tools and Machinery	-	-	-	4,669
438.00 Maintenance and Repairs of Roads and Bridges	-	-	-	-
439.00 Highway Construction and Rebuilding Projects	-	-	-	308,031
TOTAL PUBLIC WORKS - HIGHWAY AND STREETS	\$ -	\$ -	\$ -	\$ 727,592

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	-	-	-	7,684
447.00 Transit System	-	-	-	-
448.00 Water System	-	-	-	-
449.00 Water Transport and Terminals	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES	\$ -	\$ -	\$ -	\$ 7,684

CULTURE AND RECREATION				
451.00 Culture-Recreation Administration	\$ -	\$ -	\$ -	\$ 4,029
452.00 Participant Recreation	-	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	89,456
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	10,000
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	\$ -	\$ -	\$ -	\$ 103,485

STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
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		\$ -	\$ -	\$ -	\$ -
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term)	\$ 1,144,330	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)	23,429	-	-	-
475.00	Fiscal Agent Fees	30,979	12	-	-
TOTAL DEBT SERVICE		\$ 1,198,738	\$ 12	\$ -	\$ -
EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 205,845	\$ -	\$ -	\$ -
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	181,065	-	-	-
484.00	Workers Compensation Insurance	-	-	-	-
487.00	Group Insurance and Other Benefits	-	-	-	-
TOTAL EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS		\$ 386,910	\$ -	\$ -	\$ -
INSURANCE					
486.00	Insurance, Casualty, and Surety	\$ 49,996	\$ -	\$ -	\$ -
UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures	689	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ 689	\$ -	\$ -	\$ -

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
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	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	\$ -	\$ -	\$ -	\$ 1,144,330
472.00 Debt Interest (short-term and long-term)	-	-	-	23,429
475.00 Fiscal Agent Fees	-	-	-	30,991
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ 1,198,750
EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	\$ -	\$ -	\$ -	\$ 205,845
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	181,065
484.00 Workers Compensation Insurance	-	-	-	-
487.00 Group Insurance and Other Benefits	-	-	-	-
TOTAL EMPLOYER PAID BENEFITS AND WITHHOLDING ITEMS	\$ -	\$ -	\$ -	\$ 386,910
INSURANCE				
486.00 Insurance, Casualty, and Surety	\$ -	\$ -	\$ -	\$ 49,996
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 96,664	\$ 96,664
489.00 All Other Unclassified Expenditures	-	-	-	689
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$ -	\$ -	\$ 96,664	\$ 97,353

STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS

December 31, 2020

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	-	150,064	-	-
493.00	All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES		\$ -	\$ 150,064	\$ -	\$ -

TOTAL EXPENDITURES	\$ 5,116,450	\$ 1,041,142	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 619,887	\$ 20,075	\$ -	\$ -
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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
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00 Interfund Operating Transfers	-	-	-	150,064
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ 150,064

TOTAL EXPENDITURES	\$ -	\$ -	\$ 203,380	\$ 6,360,972
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ 324,207	\$ 964,169
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DEBT STATEMENT - MODIFIED CASH BASIS									
Purpose	Bond (B) Note (N)	Issue Date (Year)	Maturity Date (Year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year-End (1)
GENERAL OBLIGATION BONDS AND NOTES									
General Obligation Note of 2012, Series A	N	2012	2027	\$ 1,221,000	\$ 1,077,000	\$ -	\$ 1,077,000	\$ -	\$ -
Equipment Note	N	2017	2022	89,982	53,867	-	18,019	-	35,848
Equipment Note	N	2017	2023	165,284	115,207	-	27,117	-	88,090
General Obligation Bond, Series of 2020	B	2020	2029	1,053,000	-	1,053,000	-	-	1,053,000
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
REVENUE BONDS AND NOTES									
None.				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
LEASE RENTAL DEBT/GENERAL LEASES									
Vehicle Lease		2018	2023	102,900	75,345	-	22,194	-	53,151
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
OTHER									
None.				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
									\$ 1,176,938
									53,151
									-
TOTAL OUTSTANDING DEBT									\$ 1,230,089

STATEMENT OF CAPITAL EXPENDITURES - MODIFIED CASH BASIS

CATEGORY	Capital Purchases	Capital Construction	Total
Community Development	\$ -	\$ -	\$ -
Electric	-	-	-
Fire	-	-	-
Gas System	-	-	-
General Government	-	-	-
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	-	-	-
Police	68,425	-	68,425
Recreation	-	-	-
Sewer	-	-	-
Solid Waste	-	-	-
Streets/Highways	-	308,031	308,031
Water	-	-	-
Other: (Please Specify)	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL CAPITAL EXPENDITURES*			\$ 376,456

* Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, building and other structures, machinery and equipment)

EMPLOYEE COMPENSATION

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

\$ 1,731,219

** Use income from Box 16 on the W-3 Statement.