

**Application of Pennsylvania-American Water Company for Acquisition of
the Wastewater Assets of Upper Pottsgrove Township
66 Pa. C.S. § 1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2020-3021460**

19. Cost of Service.
- c. Provide a copy of the seller's most recent annual report filed with the Commonwealth's Department of Community and Economic Development.

RESPONSE:

- c. See enclosed the 2019 Commonwealth's Department of Community & Economic Development Municipal Annual Report provided by Upper Pottsgrove, attached as **Appendix A-19-c**.



2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
ph: 888-223-6837 | fax: 717-783-1402

City of: _____ County: _____
Borough of: _____ County: _____
Township of: Upper Pottsgrove County: Montgomery
Municipality of: _____ County: _____

Section I - Introduction

Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a Uniform Forms Committee composed of representatives of the respective municipal associations.
Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

One Form

All municipalities are required to submit forms electronically to the DCED. The online form contains the same categories as in previous years: assets, liabilities, revenues and expenditures. Enter data only for those funds that your municipality uses. Leave the remaining columns blank. The online form will automatically calculate the amounts in the "Total" column.

Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
DO NOT submit a paper copy of this report to the DCED. Reports must be submitted online at: munstats.pa.gov/forms (Please see the e-filing instructions on page 7.)
The online system will automatically round all figure to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
Appointed independent auditors should attach their own opinion in the "Final Review" step of the online form. Additionally, appointed independent auditors should place a checkmark in Section II at the bottom of the "Final Review" step, then choose the "Appointed Auditor/CPA" title from the dropdown and provide a name and contact number in order to submit the form online.
Elected controllers should place a checkmark in the box in Section I at the bottom of the "Final Review" step of the online form then choose the "Controller" title from the dropdown and provide a name and contact number in order to submit the form online.
Elected Auditors must place a check mark in the box in Section I of the "Final Review" step of the online form, then choose the "Elected Auditor" title from the dropdown and provide the name and phone number for at least 2 of the 3 elected auditors. If you appointed an auditor to fill an elected auditor position, please choose the "Elected Auditor" title, not the "Appointed Auditor/CPA" title when submitting online.
If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

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DCED-CLGS-30 (11/2019)

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | BALANCE SHEET

BALANCE SHEET

December 31, 2019

ASSETS AND OTHER DEBITS		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
			Capital Projects		
100-120	Cash and Investments.....	1,583,972	269,137	303,974	-
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.....		\$ 1,583,972	\$ 269,137	\$ 303,974	\$ -

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 & 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.....	1,583,972	269,137	303,974	-
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		1,583,972	269,137	303,974	-

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

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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.....	1,077,993	-	4,312,952	-	-	7,548,028
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.....	\$ 1,077,993	\$ -	\$ 4,312,952	\$ -	\$ -	\$ 7,548,028

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 & 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.....	1,077,993	-	4,312,952	-	-	7,548,028
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	1,077,993	-	4,312,952	-	-	7,548,028

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....	\$ 7,548,028
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

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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.....	-	-	-	1,093,056
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.....	-	-	-	715
310.10 Real Estate Transfer Taxes.....	-	-	-	183,766
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	1,409,950
310.30 Business Gross Receipts Taxes.....	-	-	-	-
310.40 Occupation Taxes (levied under Act 511).....	-	-	-	-
310.50 Local Services Tax**.....	-	-	-	36,576
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511 Taxes.....	-	-	-	-
.....				-
.....				-
.....				-
TOTAL TAXES.....	\$ -	\$ -	\$ -	\$ 2,724,063

LICENSES & PERMITS				
320-322	All Other Licenses and Permits.....	-	-	98,394
321.80	Cable Television Franchise Fees.....	-	-	112,673
TOTAL LICENSES & PERMITS.....		-	-	211,067

FINES & FORFEITS				
330-332	Fines and Forfeits.....	-	-	26,572
TOTAL FINES & FORFEITS.....		-	-	26,572

INTEREST, RENTS & ROYALTIES				
341.00	Interest Earnings.....	17,095	-	741,995
342.00	Rents and Royalties.....	-	-	132,318
TOTAL INTEREST, RENTS & ROYALTIES.....		17,095	-	874,313

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

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DCED-CLGS-30 (11/2019)

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>			
FEDERAL		General Fund	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.....	22,833	-	-	-
354.00	All Other State Capital and Operating Grants.....	16,632	2,817	-	-
355.01	Public Utility Realty Tax (PURTA).....	2,458	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	194,083	-	-
355.04	Alcoholic Beverage Licenses.....	600	-	-	-
355.05	General Municipal Pension System State Aid.....	133,133	-	-	-
355.07	Foreign Fire Insurance Tax Distribution.....	31,329	-	-	-
355.08	Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.....	-	20,581	-	-
356.00	State Payments in Lieu of Taxes.....	-	-	-	-
TOTAL STATE		206,985	217,481	-	-

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants.....	4,584	-	-	-
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 GOVERNMENT UNITS		4,584	-	-	-

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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	Enterprise	Internal Service	Trust and Agency	Memorandum Only
354.03 Highways and Streets.....	-	-	-	-
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	22,833
354.00 All Other State Capital and Operating Grants.....	-	-	-	19,449
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	2,458
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	-	-	194,083
355.04 Alcoholic Beverage Licenses.....	-	-	-	600
355.05 General Municipal Pension System State Aid.....	-	-	-	133,133
355.07 Foreign Fire Insurance Tax Distribution.....	-	-	-	31,329
355.08 Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.....	-	-	-	20,581
356.00 State Payments in Lieu of Taxes.....	-	-	-	-
TOTAL STATE	-	-	-	424,466

LOCAL GOVERNMENT UNITS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
357.03 Highways and Streets.....	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	4,584
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 GOVERNMENT UNITS	-	-	-	4,584

TOTAL INTERGOVERNMENTAL REVENUES	429,050
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DCED-CLGS-30 (11/2019)

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
CHARGES FOR SERVICE		General Fund			
361.00	General Government.....	42,004	-	-	-
362.00	Public Safety.....	65,442	-	-	-
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.....	940	-	-	-
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.....	68,317	-	-	-
TOTAL CHARGES FOR SERVICE.....		176,703	-	-	-
UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	-	-	-	-
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	88,793	-	-	-
388.00	Fiduciary Fund Pension Contributions.....	 	 	 	
389.00	All Other Unclassified Operating Revenues***.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....		88,793	-	-	-
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	8,725	-	-	-
392.00	Interfund Operating Transfers**.....	275,000	-	-	-
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	1,343	-	7,795	-
TOTAL OTHER FINANCING SOURCES.....		285,068	-	7,795	-
TOTAL REVENUES.....		3,294,476	385,261	483,997	-

** 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.

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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.....	-	-	-	42,004
362.00 Public Safety.....	-	-	-	65,442
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Streets Services.....	-	-	-	-
364.10 Wastewater/Sewage Charges.....	1,467,228	-	-	1,467,228
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.....	-	-	-	940
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.....	-	-	-	68,317
TOTAL CHARGES FOR SERVICE.....	1,467,228	-	-	1,643,931
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments.....	-	-	-	-
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors.....	-	-	-	88,793
388.00 Fiduciary Fund Pension Contributions.....	 	 	319,347	319,347
389.00 All Other Unclassified Operating Revenues***.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....	-	-	319,347	408,140
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	-	-	-	8,725
392.00 Interfund Operating Transfers**.....	-	-	-	275,000
393.00 Proceeds of General Long-Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term Debt.....	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	6,127	-	-	15,265
TOTAL OTHER FINANCING SOURCES.....	6,127	-	-	298,990
TOTAL REVENUES.....	1,490,450	-	961,942	6,616,126

** 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.

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DCED-CLGS-30 (11/2019)

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
GENERAL GOVERNMENT		General Fund			
400.00	Legislative (Governing) Body.....	17,369	-	-	-
401.00	Executive (Manager or Mayor).....	113,845	-	-	-
402.00	Auditing Services/Financial Administration.....	33,872	-	-	-
403.00	Tax Collection.....	12,393	-	-	-
404.00	Solicitor/Legal Services.....	51,877	-	926	-
405.00	Secretary/Clerk.....	-	-	-	-
406.00	Other General Government Administration.....	219,477	-	-	-
407.00	IT-Networking Services-Data Processing.....	-	-	-	-
408.00	Engineering Services.....	56,663	-	-	-
409.00	General Government Buildings and Plant.....	57,621	-	-	-
TOTAL GENERAL GOVERNMENT.....		563,117	-	926	-

PUBLIC SAFETY					
410.00	Police.....	1,679,270	-	-	-
411.00	Fire.....	31,329	124,741	-	-
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	76,000	-	-	-
414.00	Planning and Zoning.....	23,188	-	-	-
415.00	Emergency Management & Communications.....	164	-	-	-
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.....		1,809,951	124,741	-	-

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).....	-	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment.....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION.....		-	-	-	-

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DCED-CLGS-30 (11/2019)

2019 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.....	-	-	-		17,369
401.00 Executive (Manager or Mayor).....	-	-	-		113,845
402.00 Auditing Services/Financial Administration.....	-	-	-		33,872
403.00 Tax Collection.....	-	-	-		12,393
404.00 Solicitor/Legal Services.....	-	-	-		52,803
405.00 Secretary/Clerk.....	-	-	-		-
406.00 Other General Government Administration.....	-	-	-		219,477
407.00 IT-Networking Services-Data Processing.....	-	-	-		-
408.00 Engineering Services.....	-	-	-		56,663
409.00 General Government Buildings and Plant.....	-	-	-		57,621
TOTAL GENERAL GOVERNMENT.....	-	-	-		564,043

PUBLIC SAFETY					
410.00 Police.....	-	-	-		1,679,270
411.00 Fire.....	-	-	-		156,070
412.00 Ambulance/Rescue.....	-	-	-		-
413.00 UCC and Code Enforcement.....	-	-	-		76,000
414.00 Planning and Zoning.....	-	-	-		23,188
415.00 Emergency Management & Communications.....	-	-	-		164
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.....	-	-	-		1,934,692

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 (garbage).....	-	-	-		-
428.00 Weed Control.....	-	-	-		-
429.00 Wastewater/Sewage Collection & Treatment.....	354,533	-	-		354,533
TOTAL PUBLIC WORKS - SANITATION.....	354,533	-	-		354,533

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DCED-CLGS-30 (11/2019)

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration.....	446,155	-	-	-
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	6	29,457	-	-
433.00	Traffic Control Devices.....	34,610	-	-	-
434.00	Street Lighting.....	2,655	-	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	6,174	-	-	-
437.00	Repairs of Tools and Machinery.....	10,393	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges.....	8,279	4,446	-	-
439.00	Highway Construction and Rebuilding Projects.....	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS.....		508,272	33,903	-	-
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.....	-	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	46,962	-	194,945	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	32,000	-	-	-
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizens' Centers.....	-	-	-	-
459.00	All Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....		78,962	-	194,945	-
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.....		-	-	-	-

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DCED-CLGS-30 (11/2019)

2019 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 - HIGHWAYS & STREETS					
430.00	General Services - Administration.....	-	-	-	446,155
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	-	-	-	29,463
433.00	Traffic Control Devices.....	-	-	-	34,610
434.00	Street Lighting.....	-	-	-	2,655
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	6,174
437.00	Repairs of Tools and Machinery.....	-	-	-	10,393
438.00	Maintenance & Repairs of Roads & Bridges.....	-	-	-	12,725
439.00	Highway Construction and Rebuilding Projects.....	-	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS.....					542,175

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.....	-	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	-	-	-	241,907
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	-	-	-	32,000
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizens' Centers.....	-	-	-	-
459.00	All Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION.....					273,907

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.....					-

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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).....	31,000	65,363	190,000	-
472.00 Debt Interest (short-term and long-term).....	5,021	7,026	59,653	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	36,021	72,389	249,653	-

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	2,741	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	6,100	-	-	-
484.00 Worker Compensation Insurance.....	-	-	-	-
487.00 Group Insurance and Other Benefits.....	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	8,841	-	-	-

INSURANCE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
486.00 Insurance, Casualty and Surety.....	125,179	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
488.00 Fiduciary Fund Benefits and Refunds Paid.....	 	 	 	
489.00 All Other Unclassified Expenditures***.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	-	-	-	-

OTHER FINANCING USES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
491.00 Refund of Prior Year Revenues.....	89	16	-	-
492.00 Interfund Operating Transfers**.....	-	-	100,000	-
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	89	16	100,000	-

TOTAL EXPENDITURES.....	3,130,432	231,049	545,524	-
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....	164,044	154,212	(61,527)	-
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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.

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DCED-CLGS-30 (11/2019)

2019 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
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	610,383	-	-	896,746
472.00 Debt Interest (short-term and long-term).....	145,775	-	-	217,475
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	756,158	-	-	1,114,221

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	2,741
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	6,100
484.00 Worker Compensation Insurance.....	-	-	-	-
487.00 Group Insurance and Other Benefits.....	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	-	-	-	8,841

INSURANCE				
486.00 Insurance, Casualty and Surety.....	-	-	-	125,179

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	 	 	202,774	202,774
489.00 All Other Unclassified Expenditures***.....	-	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	-	-	202,774	202,774

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	105
492.00 Interfund Operating Transfers**.....	175,000	-	-	275,000
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	175,000	-	-	275,105

TOTAL EXPENDITURES.....	1,285,691	-	202,774	5,395,470
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....	204,759	-	759,168	1,220,656
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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.

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified and acting controller/auditors of the
_____ have audited, adjusted and settled the various funds and account groups of the
_____ for the year ended December 31, 2019. My/Our audit, adjustment and settlement
was made in accordance with law rather than with generally accepted auditing standards.

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements;
consequently, certain revenues and the related assets are recognized when received rather than when earned, and
certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly,
the accompanying financial statements are not intended to present the financial position and results of operations
of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting
principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and
account groups of the municipality of _____ for the year ended December 31, 2019, and
the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed**: _____ (Print Name)
_____ (Print Name)
_____ (Print Name)

Contact Phone Number: (____) - ____ - _____

Notary Only

Subscribed and sworn to before me this _____ day of _____,

Signed: _____ (Witness)



Independent Public Accountants and Certified Public Accountants may submit opinions resulting
from such audits in lieu of this page.

**Must be signed by the controller or at least two of the three elected auditors and affixed with either a notary or municipal seal