EXHIBIT K

EAST WHITELAND TOWNSHIP
MOST RECENT REPORT TO THE DEPARTMENT
OF COMMUNITY AND ECONOMIC DEVELOPMENT

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

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: ______________________ County: ______________________

Borough of: ______________________ County: ______________________

Township of: EAST WHITELAND County: CHESTER

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 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 DCED. Reports must be submitted online at: www.munstats.pa.gov/forms/login.aspx (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.

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	7,285,389	2,097,409	9,264,941	-
140-144	Tax Receivable	2,512,102	-	-	-
121-129 145-149	Accounts Receivable (excluding taxes)	357,694	619	-	-
130	Due From Other Funds	1,156,991	150,047	302,113	-
131-139 150-159	Other Current Assets	1,493	-	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS		$ 11,313,669	$ 2,248,075	$ 9,567,054	$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-
200-209 231-239	All Other Current Liabilities	580,567	4,721	13,367	-
230	Due To Other Funds	451,901	576,961	147,636	-
260-269	Long-Term Liabilities	-	-	-	-
240-259	Current Portion of Long-Term Debt & Other Credits	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS		1,032,468	581,682	161,003	-

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance/Retained Earnings on 12/31	10,281,201	1,666,393	9,406,051	-
291-299	Other Equity	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY		10,281,201	1,666,393	9,406,051	-

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
ASSETS AND OTHER DEBITS		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	10,632,439	-	26,424,920	-	-	55,705,098
140-144	Tax Receivable	-	-	-	-	-	2,512,102
121-129 145-149	Accounts Receivable (excluding taxes)	728,725	-	-	-	-	1,087,038
130	Due From Other Funds	188	-	-	-	-	1,609,339
131-139 150-159	Other Current Assets	-	-	47,239	-	-	48,732
160-169	Fixed Assets	33,740,402	-	-	16,310,116	-	50,050,518
180-189	Other Debits	521,006	-	-	-	28,041,053	28,562,059
TOTAL ASSETS AND OTHER DEBITS		$ 45,622,760	$ -	$ 26,472,159	$ 16,310,116	$ 28,041,053	$ 139,574,886

LIABILITIES AND OTHER CREDITS		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings	-	-	-	-	-	-
200-209 231-239	All Other Current Liabilities	1,263,189	-	1	-	-	1,861,845
230	Due To Other Funds	432,841	-	-	-	-	1,609,339
260-269	Long-Term Liabilities	16,386,297	-	-	-	27,721,901	44,108,198
240-259	Current Portion of Long-Term Debt & Other Credits	757,260	-	-	-	319,152	1,076,412
TOTAL LIABILITIES AND OTHER CREDITS		18,839,587	-	1	-	28,041,053	48,655,794

FUND AND ACCOUNT GROUP EQUITY		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284	Contributed Capital	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	16,310,116	-	16,310,116
270-289	Fund Balance/Retained Earnings on 12/31	26,783,173	-	26,472,158	-	-	74,608,976
291-299	Other Equity	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY		26,783,173	-	26,472,158	16,310,116	-	90,919,092

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY .... $ 139,574,886

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			
TAXES		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Service**
301.00	Real Estate Taxes	766,497	-	-	-
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	1,098,937	-	-	-
310.20	Earned Income Taxes/Wage Taxes	10,056,315	-	-	-
310.30	Business Gross Receipts Taxes	-	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	1,312,250	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
TOTAL TAXES		$ 13,233,999	$ -	$ -	$ -

LICENSES & PERMITS		General Fund	Special Revenue	Capital Projects	Debt Service
320-322	All Other Licenses and Permits	1,698,051	-	-	-
321.80	Cable Television Franchise Fees	213,163	-	-	-
TOTAL LICENSES & PERMITS		1,911,214	-	-	-

FINES & FORFEITS		General Fund	Special Revenue	Capital Projects	Debt Service
330-332	Fines and Forfeits	43,635	-	-	-
TOTAL FINES & FORFEITS		43,635	-	-	-

INTEREST, RENTS & ROYALTIES		General Fund	Special Revenue	Capital Projects	Debt Service
341.00	Interest Earnings	11,699	3,221	14,981	-
342.00	Rents and Royalties	15,000	-	-	-
TOTAL INTEREST, RENTS & ROYALTIES		26,699	3,221	14,981	-

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

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
TAXES	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00 Real Estate Taxes	-	-	-	766,497
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	-	-	-	1,098,937
310.20 Earned Income Taxes/Wage Taxes	-	-	-	10,056,315
310.30 Business Gross Receipts Taxes	-	-	-	-
310.40 Occupation Taxes (levied under Act 511)	-	-	-	-
310.50 Local Services Tax**	-	-	-	1,312,250
310.60 Amusement/Admission Taxes	-	-	-	-
310.70 Mechanical Device Taxes	-	-	-	-
310.90 Other Local Tax Enabling Act/Act 511 Taxes	-	-	-	-
				-
				-
				-
TOTAL TAXES	$ -	$ -	$ -	$ 13,233,999

LICENSES & PERMITS				
320-322 All Other Licenses and Permits	-	-	-	1,698,051
321.80 Cable Television Franchise Fees	-	-	-	213,163
TOTAL LICENSES & PERMITS	-	-	-	1,911,214

FINES & FORFEITS				
330-332 Fines and Forfeits	-	-	-	43,635
TOTAL FINES & FORFEITS	-	-	-	43,635

INTEREST, RENTS & ROYALTIES				
341.00 Interest Earnings	42,081	-	3,145,901	3,217,883
342.00 Rents and Royalties	-	-	-	15,000
TOTAL INTEREST, RENTS & ROYALTIES	42,081	-	3,145,901	3,232,883

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

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		General Fund	Special Revenue	Capital Projects	Debt Service
354.03	Highways and Streets	-	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	1,981	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	-
355.01	Public Utility Realty Tax (PURTA)	12,765	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	363,764	-	-
355.04	Alcoholic Beverage Licenses	4,900	-	-	-
355.05	General Municipal Pension System State Aid	433,298	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	92,625	-	-	-
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		545,569	363,764	-	-

LOCAL GOVERNMENT UNITS		General Fund	Special Revenue	Capital Projects	Debt Service
357.03	Highways and Streets	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants	5,315	100,000	-	-
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		5,315	100,000	-	-

*** New line item in 2012*

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	-	-	-	1,981
354.00 All Other State Capital and Operating Grants	-	-	-	-
355.01 Public Utility Realty Tax (PURTA)	-	-	-	12,765
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	363,764
355.04 Alcoholic Beverage Licenses	-	-	-	4,900
355.05 General Municipal Pension System State Aid	-	-	-	433,298
355.07 Foreign Fire Insurance Tax Distribution	-	-	-	92,625
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	-	-	-	909,333

LOCAL GOVERNMENT UNITS				
357.03 Highways and Streets	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants	-	-	-	105,315
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	-	-	-	105,315

TOTAL INTERGOVERNMENTAL REVENUES	1,014,648

*** New line item in 2012*

REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
361.00	General Government	-	-	-	-
362.00	Public Safety	27,035	-	-	-
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	5,380	-	-	-
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		32,415	-	-	-

UNCLASSIFIED OPERATING REVENUES		General Fund	Special Revenue	Capital Projects	Debt Service
383.00	Assessments	-	10,689	8,000	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions & Donations from Private Sectors	-	773,623	-	-
388.00	Fiduciary Fund Pension Contributions	X	X	X	X
389.00	All Other Unclassified Operating Revenues***	21,266	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES		21,266	784,312	8,000	-

OTHER FINANCING SOURCES		General Fund	Special Revenue	Capital Projects	Debt Service
391.00	Proceeds of General Fixed Asset Disposition	-	-	32,619	-
392.00	Interfund Operating Transfers**	168,345	-	302,113	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	14,283	-	57,945	-
TOTAL OTHER FINANCING SOURCES		182,628	-	392,677	-

	General Fund	Special Revenue	Capital Projects	Debt Service
TOTAL REVENUES	16,002,740	1,251,297	415,658	-

*** 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.*

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		**Enterprise**	**Internal Service**	**Trust and Agency**	**Memorandum Only**
361.00	General Government	-	-	-	-
362.00	Public Safety	-	-	-	27,035
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway & Streets Services	-	-	-	-
364.10	Wastewater/Sewage Charges	4,327,245	-	-	4,327,245
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	-	-	-	5,380
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		4,327,245	-	-	4,359,660

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments	-	-	-	18,689
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions & Donations from Private Sectors	-	-	239,653	1,013,276
388.00	Fiduciary Fund Pension Contributions			1,695,373	1,695,373
389.00	All Other Unclassified Operating Revenues***	-	-	-	21,266
TOTAL UNCLASSIFIED OPERATING REVENUES		-	-	1,935,026	2,748,604

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition	3,335	-	-	35,954
392.00	Interfund Operating Transfers**	-	-	-	470,458
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	457,734	-	-	529,962
TOTAL OTHER FINANCING SOURCES		461,069	-	-	1,036,374

TOTAL REVENUES		4,830,395	-	5,080,927	27,581,017

*** 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.*

EXPENDITURES		GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT		**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Service**
400.00	Legislative (Governing) Body	8,074	-	83,852	-
401.00	Executive (Manager or Mayor)	748,164	-	-	-
402.00	Auditing Services/Financial Administration	231,415	-	-	-
403.00	Tax Collection	208,269	-	-	-
404.00	Solicitor/Legal Services	211,471	-	-	-
405.00	Secretary/Clerk	-	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT-Networking Services-Data Processing	-	-	-	-
408.00	Engineering Services	91,461	-	-	-
409.00	General Government Buildings and Plant	90,381	-	-	-
TOTAL GENERAL GOVERNMENT		1,589,235	-	83,852	-

PUBLIC SAFETY					
410.00	Police	5,214,764	-	86,595	-
411.00	Fire	2,404,679	-	-	-
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	719,144	-	-	-
414.00	Planning and Zoning	497,741	-	-	-
415.00	Emergency Management & Communications	1,125	-	-	-
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		8,837,453	-	86,595	-

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)	20,874	-	-	-
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		20,874	-	-	-

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
GENERAL GOVERNMENT		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body	-	-	-	91,926
401.00	Executive (Manager or Mayor)	-	-	-	748,164
402.00	Auditing Services/Financial Administration	-	-	-	231,415
403.00	Tax Collection	-	-	-	208,269
404.00	Solicitor/Legal Services	-	-	-	211,471
405.00	Secretary/Clerk	-	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT-Networking Services-Data Processing	-	-	-	-
408.00	Engineering Services	-	-	-	91,461
409.00	General Government Buildings and Plant	-	-	-	90,381
TOTAL GENERAL GOVERNMENT		-	-	-	1,673,087

PUBLIC SAFETY					
410.00	Police	-	-	-	5,301,359
411.00	Fire	-	-	-	2,404,679
412.00	Ambulance/Rescue	-	-	-	-
413.00	UCC and Code Enforcement	-	-	-	719,144
414.00	Planning and Zoning	-	-	-	497,741
415.00	Emergency Management & Communications	-	-	-	1,125
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		-	-	-	8,924,048

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)	-	-	-	20,874
428.00	Weed Control	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment	3,783,298	-	-	3,783,298
TOTAL PUBLIC WORKS - SANITATION		3,783,298	-	-	3,804,172

EXPENDITURES	GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS & STREETS	General Fund	Special Revenue *(Including State Liquid Fuels)*	Capital Projects	Debt Service
430.00 General Services - Administration	1,156,326	-	-	-
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	7,948	-	-	-
433.00 Traffic Control Devices	63,295	-	-	-
434.00 Street Lighting	22,080	6,524	-	-
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges	148,617	-	-	-
439.00 Highway Construction and Rebuilding Projects	-	326,767	22,453	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	1,398,266	333,291	22,453	-

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	4,221	-	-	-
452.00 Participant Recreation	6,230	-	-	-
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	26,328	358,208	107,840	-
455.00 Shade Trees	-	-	-	-
456.00 Libraries	46,700	-	-	-
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	83,479	358,208	107,840	-

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources	430	-	-	-
462.00 Community Development and Housing	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity	-	-	-	-
465.00 - 469.00 All Other Community Development	-	-	47,472	-
TOTAL COMMUNITY DEVELOPMENT	430	-	47,472	-

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
PUBLIC WORKS - HIGHWAYS & STREETS	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00 General Services - Administration	-	-	-	1,156,326
431.00 Cleaning of Streets and Gutters	-	-	-	-
432.00 Winter Maintenance - Snow Removal	-	-	-	7,948
433.00 Traffic Control Devices	-	-	-	63,295
434.00 Street Lighting	-	-	-	28,604
435.00 Sidewalks and Crosswalks	-	-	-	-
436.00 Storm Sewers and Drains	-	-	-	-
437.00 Repairs of Tools and Machinery	-	-	-	-
438.00 Maintenance & Repairs of Roads & Bridges	-	-	-	148,617
439.00 Highway Construction and Rebuilding Projects	-	-	-	349,220
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	-	-	-	1,754,010

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	-	-	-	4,221
452.00 Participant Recreation	-	-	-	6,230
453.00 Spectator Recreation	-	-	-	-
454.00 Parks	-	-	-	492,376
455.00 Shade Trees	-	-	-	-
456.00 Libraries	-	-	-	46,700
457.00 Civil and Military Celebrations	-	-	-	-
458.00 Senior Citizens' Centers	-	-	-	-
459.00 All Other Culture and Recreation	-	-	-	-
TOTAL CULTURE AND RECREATION	-	-	-	549,527

COMMUNITY DEVELOPMENT				
461.00 Conservation of Natural Resources	-	-	-	430
462.00 Community Development and Housing	-	-	-	-
463.00 Economic Development	-	-	-	-
464.00 Economic Opportunity	-	-	-	-
465.00 - 469.00 All Other Community Development	-	-	-	47,472
TOTAL COMMUNITY DEVELOPMENT	-	-	-	47,902

EXPENDITURES	GOVERNMENTAL FUNDS			
DEBT SERVICE	**General Fund**	**Special Revenue** *(Including State Liquid Fuels)*	**Capital Projects**	**Debt Service**
471.00 Debt Principal (short-term and long-term)	310,000	-	-	-
472.00 Debt Interest (short-term and long-term)	200,008	-	-	-
475.00 Fiscal Agent Fees	-	-	-	-
TOTAL DEBT SERVICE	510,008	-	-	-

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	-
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	-
484.00 Worker Compensation Insurance	-	-	-	-
487.00 Group Insurance and Other Benefits	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	-	-	-

INSURANCE				
486.00 Insurance, Casualty and Surety	-	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures***	23,549	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	23,549	-	-	-

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	-	-	-	-
492.00 Interfund Operating Transfers**	302,113	-	-	-
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	302,113	-	-	-

TOTAL EXPENDITURES	12,765,407	691,499	348,212	-

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	3,237,333	559,798	67,446	-

*** 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.*

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
DEBT SERVICE	**Enterprise**	**Internal Service**	**Trust and Agency**	**Memorandum Only**
471.00 Debt Principal (short-term and long-term)	-	-	-	310,000
472.00 Debt Interest (short-term and long-term)	543,356	-	-	743,364
475.00 Fiscal Agent Fees	-	-	-	-
TOTAL DEBT SERVICE	543,356	-	-	1,053,364

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	-
482.00 Judgments and Losses	-	-	-	-
483.00 Pension/Retirement Fund Contributions	-	-	-	-
484.00 Worker Compensation Insurance	-	-	-	-
487.00 Group Insurance and Other Benefits	-	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	-	-	-

INSURANCE				
486.00 Insurance, Casualty and Surety	-	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	X	X	1,390,890	1,390,890
489.00 All Other Unclassified Expenditures***	-	-	623,915	647,464
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	-	-	2,014,805	2,038,354

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues	-	-	-	-
492.00 Interfund Operating Transfers**	168,345	-	-	470,458
493.00 All Other Financing Uses	-	-	-	-
TOTAL OTHER FINANCING USES	168,345	-	-	470,458

TOTAL EXPENDITURES	4,494,999	-	2,014,805	20,314,922

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	335,396	-	3,066,122	7,266,095

*** 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.*

DEBT STATEMENT

Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End	Plus (less) Unamortized Premium (Discount)	Total Balar
L OBLIGATION BONDS AND NOTES											
bligation Bond	B	2012	2020	4,685,000	350,000		350,000		-		$
bligation Bond	B	2012	2025	4,130,000	4,030,000		335,000		3,695,000		$ 3,695,(
bligation Bond	B	2013	2038	12,145,000	11,945,000		50,000		11,895,000		$ 11,895,(
bligation Bond	B	2014	2039	8,040,000	1,640,000		260,000		1,380,000		$ 1,380,(
bligation Bond	B	2016	2039	6,160,000	6,065,000		50,000		6,015,000		$ 6,015,(
									-		$
									-		$
									-		$
									-		$
E BONDS AND NOTES											
									-		$
									-		$
									-		$
									-		$
									-		$
ENTAL DEBT/GENERAL LEASES											
									-		$
									-		$
									-		$
									-		$
									-		$
									-		$
									-		$
									-		$

Total bonds and notes outstanding	$ 22,985,(
Capitalized lease obligations	
Other debt	
TOTAL OUTSTANDING DEBT	$ 22,985,(

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development	-	-	-
Electric	-	-	-
Fire	-	-	-
Gas System	-	-	-
General Government	52,918	41,170	94,088
Health	-	-	-
Housing	-	-	-
Libraries	-	-	-
Mass Transit	-	-	-
Parks	11,138	298,478	309,616
Police	102,511	-	102,511
Recreation	-	-	-
Sewer	-	379,484	379,484
Solid Waste	-	-	-
Streets/Highways		349,221	349,221
Water	-	-	-
Other (Please specify)			

TOTAL CAPITAL EXPENDITURES* .... $ 1,234,920

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

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year
*(including all employees and elected officials)*** .... $ 6,341,102

***Use income from box 16 of the W-3 Statement*

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, 2015. 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, 2015, 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)

MUNICIPAL SEAL

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**