



West Brandywine Township West Brandywine, Pennsylvania Chester County

Annual Audit
and
Financial Report
December 31, 2019



1835 Market Street, 3rd Floor
Philadelphia, PA 19103

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INDEPENDENT AUDITOR'S REPORT

**Board of Supervisors
West Brandywine Township
West Brandywine, Pennsylvania**

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

Management's Responsibility for the Annual Audit and Financial Report

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

Auditor's Responsibility

Our responsibility is to express an opinion on the annual audit and financial report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual audit and financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual audit and financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual audit and financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the annual audit and financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the annual audit and financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

Basis of Accounting

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

Restriction on Use

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

BBD, LLP

Philadelphia, Pennsylvania
March 16, 2020

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Balance Sheet					
December 31, 2019					
		Governmental Funds			
Assets and Other Debits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	669,813	323,243	1,466,253	
140-144	Tax Receivable	76,343	4,947	6,687	
121-129 145-149	Accounts Receivable (excluding taxes)	59,794			
130	Due From Other Funds	37,591			
131-139 150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 843,541	\$ 328,190	\$ 1,472,940	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings				
200-209 231-239	All Other Current Liabilities	57,827	10,952	831	
230	Due To Other Funds		434		
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 57,827	\$ 11,386	\$ 831	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	785,714	316,804	1,472,109	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 785,714	\$ 316,804	\$ 1,472,109	\$ -

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

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

		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits							
100-120	Cash and Investments	478,687		3,850,217			6,788,213
140-144	Tax Receivable						87,977
121-129 145-149	Accounts Receivable (excluding taxes)	249,235					309,029
130	Due From Other Funds						37,591
131-139 150-159	Other Current Assets						-
160-169	Fixed Assets	228,472			10,850,736		11,079,208
180-189	Other Debits					2,448,292	2,448,292
Total Assets and Other Debits		\$ 956,394	\$ -	\$ 3,850,217	\$ 10,850,736	\$ 2,448,292	\$ 20,750,310

Liabilities and Other Credits		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
210-229	Payroll Taxes and Other Payroll Withholdings						-
200-209 231-239	All Other Current Liabilities	219,098		8,431			297,139
230	Due To Other Funds	31,416		5,741			37,591
260-269	Long-Term Liabilities					2,135,084	2,135,084
240-259	Current Portion of Long-Term Debt & Other Credits			242,627		313,208	555,835
Total Liabilities and Other Credits		\$ 250,514	\$ -	\$ 256,799	\$ -	\$ 2,448,292	\$ 3,025,649

Fund and Account Group Equity		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
281-284	Contributed Capital						-
290	Investment in General Fixed Assets	228,472			10,850,736		11,079,208
270-289	Fund Balance / Retained Earnings on 12/31	477,408		3,593,418			6,645,453
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 705,880	\$ -	\$ 3,593,418	\$ 10,850,736	\$ -	\$ 17,724,661

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 20,750,310
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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
 December 31, 2019**

REVENUES		GOVERNMENTAL FUNDS			
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	840,676	286,138		
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	250,395			
310.20	Earned Income Taxes/Wage Taxes	1,207,808		295,589	
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	96,567			
310.60	Amusement/Admission Taxes	14,553			
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
Total Taxes		\$ 2,409,999	\$ 286,138	\$ 295,589	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	24,384			
321.80	Cable Television Franchise Fees	161,765			
Total Licenses & Permits		\$ 186,149	\$ -	\$ -	\$ -

Fines & Forfeits					
330-332	Fines and Forfeits	55,155			
Total Fines & Forfeits		\$ 55,155	\$ -	\$ -	\$ -

Interest, Rents & Royalties					
341.00	Interest Earnings	19,125	6,436	25,029	
342.00	Rents and Royalties	1,620			
Total Interest, Rents & Royalties		\$ 20,745	\$ 6,436	\$ 25,029	\$ -

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

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes				1,126,814
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				250,395
310.20	Earned Income Taxes/Wage Taxes				1,503,397
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				96,567
310.60	Amusement/Admission Taxes				14,553
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
Total Taxes		\$ -	\$ -	\$ -	\$ 2,991,726

Licenses and Permits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
320-322	All Other Licenses and Permits				24,384
321.80	Cable Television Franchise Fees				161,765
Total Licenses & Permits		\$ -	\$ -	\$ -	\$ 186,149

Fines & Forfeits		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
330-332	Fines and Forfeits				55,155
Total Fines & Forfeits		\$ -	\$ -	\$ -	\$ 55,155

Interest, Rents & Royalties		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
341.00	Interest Earnings	8,849		709,076	768,515
342.00	Rents and Royalties				1,620
Total Interest, Rents & Royalties		\$ 8,849	\$ -	\$ 709,076	\$ 770,135

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

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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
Federal		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	7,064			
355.01	Public Utility Realty Tax (PURTA)	2,081			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		279,581		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	122,892			
355.07	Foreign Fire Insurance Tax Distribution	48,757			
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		\$ 180,794	\$ 279,581	\$ -	\$ -

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

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

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets				-
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				-
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101	10,795			10,795
354.00	All Other State Capital and Operating Grants	170,283			177,347
355.01	Public Utility Realty Tax (PURTA)				2,081
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				279,581
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				122,892
355.07	Foreign Fire Insurance Tax Distribution				48,757
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		\$ 181,078	\$ -	\$ -	\$ 641,453

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

TOTAL INTERGOVERNMENTAL REVENUES	\$ 641,453
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DCED-CLGS-30 (11/2019)
 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		GOVERNMENTAL FUNDS			
Charges For Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	8,405			
362.00	Public Safety	489,191			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	27,134		33,098	
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	4,011			
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	4,851			
Total Charges for Service		\$ 533,592	\$ -	\$ 33,098	\$ -

Unclassified Operating Revenues					
383.00	Assessments		26,198		
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors			27,977	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	2,478			
Total Unclassified Operating Revenues		\$ 2,478	\$ 26,198	\$ 27,977	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				
392.00	Interfund Operating Transfers**			226,483	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	5,607			
Total Other Financing Sources		\$ 5,607	\$ -	\$ 226,483	\$ -

TOTAL REVENUES	\$ 3,394,519	\$ 598,353	\$ 608,176	\$ -
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**The total of line 392.00 must match the total on line 492.00

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

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

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
Charges For Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government				8,405
362.00	Public Safety				489,191
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				60,232
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	730,934			730,934
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				4,011
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				4,851
Total Charges for Service		\$ 730,934	\$ -	\$ -	\$ 1,297,624

Unclassified Operating Revenues					
383.00	Assessments				26,198
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				27,977
388.00	Fiduciary Fund Pension Contributions			255,279	255,279
389.00	All Other Unclassified Operating Revenues***	3,187			5,665
Total Unclassified Operating Revenues		\$ 3,187	\$ -	\$ 255,279	\$ 315,119

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition				-
392.00	Interfund Operating Transfers**				226,483
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				5,607
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 232,090

TOTAL REVENUES	\$ 924,048	\$ -	\$ 964,355	\$ 6,489,451
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**The total of line 392.00 must match the total of line 492.00

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

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
General Government					
400.00	Legislative (Governing) Body	35,196	78		
401.00	Executive (Manager or Mayor)	221,295			
402.00	Auditing Services/Financial Administration	94,802			
403.00	Tax Collection	25,023	1,547	3,640	
404.00	Solicitor/Legal Services	27,727			
405.00	Secretary/Clerk	35,800			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing	13,848			
408.00	Engineering Services				
409.00	General Government Buildings and Plant	95,016		9,100	
Total General Government		\$ 548,707	\$ 1,625	\$ 12,740	\$ -

Public Safety					
410.00	Police	1,402,189		26,483	
411.00	Fire	75,152	185,864		
412.00	Ambulance/Rescue	11,071	5,687		
413.00	UCC and Code Enforcement	198,341			
414.00	Planning and Zoning	7,660		10,955	
415.00	Emergency Management & Communications				
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
Total Public Safety		\$ 1,694,413	\$ 191,551	\$ 37,438	\$ -

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	3,431			
Total Public Works - Sanitation		\$ 3,431	\$ -	\$ -	\$ -

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body				35,274
401.00	Executive (Manager or Mayor)				221,295
402.00	Auditing Services/Financial Administration				94,802
403.00	Tax Collection				30,210
404.00	Solicitor/Legal Services				27,727
405.00	Secretary/Clerk				35,800
406.00	Other General Government Administration				-
407.00	IT-Networking Services-Data Processing				13,848
408.00	Engineering Services				-
409.00	General Government Buildings and Plant				104,116
Total General Government		\$ -	\$ -	\$ -	\$ 563,072

Public Safety		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
410.00	Police				1,428,672
411.00	Fire				261,016
412.00	Ambulance/Rescue				16,758
413.00	UCC and Code Enforcement				198,341
414.00	Planning and Zoning				18,615
415.00	Emergency Management & Communications				-
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
Total Public Safety		\$ -	\$ -	\$ -	\$ 1,923,402

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

Public Works - Sanitation		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (garbage)	676,012			676,012
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment				3,431
Total Public Works - Sanitation		\$ 676,012	\$ -	\$ -	\$ 679,443

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

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways & Streets					
430.00	General Services - Administration	376,267			
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		55,033		
433.00	Traffic Control Devices	1,899		192	
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	1,498		70,798	
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	21,778			
439.00	Highway Construction and Rebuilding Projects		109,444		
Total Public Works - Highways & Streets		\$ 401,442	\$ 164,477	\$ 70,990	\$ -

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	26,314			
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works - Other Services		\$ 26,314	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture-Recreation Administration	170			
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	9,059			
455.00	Shade Trees				
456.00	Libraries	5,168			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
Total Culture and Recreation		\$ 14,397	\$ -	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources			9,379	
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		\$ -	\$ -	\$ 9,379	\$ -

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
Public Works - Highways & Streets					
430.00	General Services - Administration				376,267
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				55,033
433.00	Traffic Control Devices				2,091
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				72,296
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				21,778
439.00	Highway Construction and Rebuilding Projects				109,444
Total Public Works - Highways & Streets		\$ -	\$ -	\$ -	\$ 636,909

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				26,314
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works - Other Services		\$ -	\$ -	\$ -	\$ 26,314

Culture and Recreation					
451.00	Culture-Recreation Administration				170
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				9,059
455.00	Shade Trees				-
456.00	Libraries				5,168
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 14,397

Community Development					
461.00	Conservation of Natural Resources				9,379
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		\$ -	\$ -	\$ -	\$ 9,379

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)	278,354	31,529		
472.00	Debt Interest (short-term and long-term)	81,261	1,836		
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 359,615	\$ 33,365	\$ -	\$ -

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***				
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	2,489	3,307		
492.00	Interfund Operating Transfers**	226,483			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 228,972	\$ 3,307	\$ -	\$ -

TOTAL EXPENDITURES	\$ 3,277,291	\$ 394,325	\$ 130,547	\$ -
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 117,228	\$ 204,028	\$ 477,629	\$ -
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** The total of line 492.00 must match the total of line 392.00

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

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

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)				309,883
472.00	Debt Interest (short-term and long-term)				83,097
475.00	Fiscal Agent Fees			49,286	49,286
Total Debt Service		\$ -	\$ -	\$ 49,286	\$ 442,266

Employer Paid Benefits & Withholding Items		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
486.00	Insurance, Casualty, and Surety				-

Unclassified Operating Expenditures		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
488.00	Fiduciary Fund Benefits and Refunds Paid			326,530	326,530
489.00	All Other Unclassified Expenditures***			15,237	15,237
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 341,767	\$ 341,767

Other Financing Uses		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
491.00	Refund of Prior Year Revenues				5,796
492.00	Interfund Operating Transfers**				226,483
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ 232,279

TOTAL EXPENDITURES	\$ 676,012	\$ -	\$ 391,053	\$ 4,869,228
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EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 248,036	\$ -	\$ 573,302	\$ 1,620,223
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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

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 Balance
GENERAL OBLIGATION BONDS AND NOTES											
Refunding of 2011-D Bond and Bank Loan	B	2010	2027	4,165,000	2,565,000		235,000		2,330,000		\$ 2,330,000
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
REVENUE BONDS AND NOTES											
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
2015 Dodge Ram 1500 Crew Cab	N	2015	2020	27,564	9,122		5,714		3,408		\$ 3,408
2015 Ford F550 Dump Truck	N	2015	2020	64,952	15,958		13,647		2,311		\$ 2,311
2017 Dodge Charger	N	2017	2021	31,859	19,110		6,191		12,919		\$ 12,919
2017 Case Backhoe Loader	N	2017	2021	92,080	55,218		17,882		37,336		\$ 37,336
2018 Ford Utility Vehicle	N	2018	2022	39,170	30,711		7,223		23,488		\$ 23,488
2018 Dodge Charger	N	2018	2022	33,426	26,205		6,163		20,042		\$ 20,042
2018 Body and Car Cameras	N	2018	2020	56,385	36,851		18,063		18,788		\$ 18,788
OTHER											
											\$ -
											\$ -
											\$ -

\$	2,330,000
	118,292
\$	2,448,292

Total bonds and notes outstanding

Capitalized lease obligations

Other debt

TOTAL OUTSTANDING DEBT

STATEMENT OF CAPITAL EXPENDITURES			
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	4,368		4,368
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	41,042		41,042
Recreation			-
Sewer			-
Solid Waste	219,928		219,928
Streets/Highways		59,453	59,453
Water			-
Other <i>(Please Specify)</i>			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*	\$ 324,791
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*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)**	\$ 1,482,613
** Use income from box 16 of the W-3 Statement	