



West Brandywine Township  
West Brandywine, Pennsylvania  
Chester County

Annual Audit  
and  
Financial Report  
December 31, 2022



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Philadelphia, PA 19103

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinion**

We have audited the accompanying annual audit and financial report of West Brandywine Township, Pennsylvania, Chester County, as of December 31, 2022 and for the year then ended.

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, Pennsylvania, Chester County, as of December 31, 2022 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 for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described under Auditor's Responsibilities for the audit of the annual audit and financial report. We are required to be independent of West Brandywine Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **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. Revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred. In addition, the Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management 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, and 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 Responsibilities for the Audit of the Annual Audit and Financial Report**

Our objectives are to obtain reasonable assurance about whether the annual audit and financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the annual audit and financial report.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the annual audit and financial report, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the annual audit and financial report.
- Obtain an understanding of internal control relevant to the audit 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 West Brandywine Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the annual audit and financial report.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Brandywine Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we have identified during the audit.

## **Restriction on Use**

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

**BBD, LLP**

**Philadelphia, Pennsylvania  
March 24, 2023**

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<b>Balance Sheet</b>					
<b>December 31, 2022</b>					
		<b>Governmental Funds</b>			
<b>Assets and Other Debits</b>		<b>General Fund</b>	<b>Special Revenue (Including State Liquid Fuels)</b>	<b>Capital Projects</b>	<b>Debt Service</b>
100-120	Cash and Investments	1,525,841	674,911	3,905,212	
140-144	Tax Receivable	133,143	2,620	12,000	
121-129 145-149	Accounts Receivable (excluding taxes)	5,802			
130	Due From Other Funds	35,031			
131-139 150-159	Other Current Assets				
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 1,699,817</b>	<b>\$ 677,531</b>	<b>\$ 3,917,212</b>	<b>\$ -</b>

<b>Liabilities and Other Credits</b>					
210-229	Payroll Taxes and Other Payroll Withholdings	2,279			
200-209 231-239	All Other Current Liabilities	49,972	4,022		
230	Due To Other Funds		118		
260-269	Long-Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits			866	
<b>Total Liabilities and Other Credits</b>		<b>\$ 52,251</b>	<b>\$ 4,140</b>	<b>\$ 866</b>	<b>\$ -</b>

<b>Fund and Account Group Equity</b>					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	1,647,566	673,391	3,916,346	
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 1,647,566</b>	<b>\$ 673,391</b>	<b>\$ 3,916,346</b>	<b>\$ -</b>

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

		Proprietary Funds		Fiduciary Fund	Account Groups		Total
		Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Assets and Other Debits</b>							
100-120	Cash and Investments	599,785		3,912,854			10,618,603
140-144	Tax Receivable						147,763
121-129	Accounts Receivable (excluding taxes)	65,264					71,066
145-149							
130	Due From Other Funds						35,031
131-139	Other Current Assets			947			947
150-159							
160-169	Fixed Assets	252,337			12,587,070		12,839,407
180-189	Other Debits					2,286,336	2,286,336
<b>Total Assets and Other Debits</b>		<b>\$ 917,386</b>	<b>\$ -</b>	<b>\$ 3,913,801</b>	<b>\$ 12,587,070</b>	<b>\$ 2,286,336</b>	<b>\$ 25,999,153</b>

<b>Liabilities and Other Credits</b>							
210-229	Payroll Taxes and Other Payroll Withholdings						2,279
200-209	All Other Current Liabilities	46,237		12,463			112,694
231-239							
230	Due To Other Funds	33,966		947			35,031
260-269	Long-Term Liabilities					1,821,450	1,821,450
240-259	Current Portion of Long-Term Debt & Other Credits	59,945		259,984		464,886	785,681
<b>Total Liabilities and Other Credits</b>		<b>\$ 140,148</b>	<b>\$ -</b>	<b>\$ 273,394</b>	<b>\$ -</b>	<b>\$ 2,286,336</b>	<b>\$ 2,757,135</b>

<b>Fund and Account Group Equity</b>							
281-284	Contributed Capital						-
290	Investment in General Fixed Assets	252,337			12,587,070		12,839,407
270-289	Fund Balance / Retained Earnings on 12/31	524,901		3,640,407			10,402,611
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 777,238</b>	<b>\$ -</b>	<b>\$ 3,640,407</b>	<b>\$ 12,587,070</b>	<b>\$ -</b>	<b>\$ 23,242,018</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>							<b>\$ 25,999,153</b>
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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, 2022					
REVENUES		GOVERNMENTAL FUNDS			
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	1,358,790	321,507		
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	403,770			
310.20	Earned Income Taxes/Wage Taxes	1,399,677		342,356	
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**	94,060			
310.60	Amusement/Admission Taxes	21,960			
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)				
<b>Total Taxes</b>		<b>\$ 3,278,257</b>	<b>\$ 321,507</b>	<b>\$ 342,356</b>	<b>\$ -</b>

Licenses and Permits					
320-322	All Other Licenses and Permits	21,086			
321.80	Cable Television Franchise Fees	157,341			
<b>Total Licenses &amp; Permits</b>		<b>\$ 178,427</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fines & Forfeits					
330-332	Fines and Forfeits	23,702			
<b>Total Fines &amp; Forfeits</b>		<b>\$ 23,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Interest, Rents & Royalties					
341.00	Interest Earnings	10,369	7,592	32,385	
342.00	Rents and Royalties	1,356			
<b>Total Interest, Rents &amp; Royalties</b>		<b>\$ 11,725</b>	<b>\$ 7,592</b>	<b>\$ 32,385</b>	<b>\$ -</b>

\*\* 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 (12/2022)  
2022 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				1,680,297
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				403,770
310.20	Earned Income Taxes/Wage Taxes				1,742,033
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax**				94,060
310.60	Amusement/Admission Taxes				21,960
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act 511 Taxes (Please List)				-
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ 3,942,120

Licenses and Permits					
320-322	All Other Licenses and Permits				21,086
321.80	Cable Television Franchise Fees				157,341
<b>Total Licenses &amp; Permits</b>		\$ -	\$ -	\$ -	\$ 178,427

Fines & Forfeits					
330-332	Fines and Forfeits				23,702
<b>Total Fines &amp; Forfeits</b>		\$ -	\$ -	\$ -	\$ 23,702

Interest, Rents & Royalties					
341.00	Interest Earnings	2,399		(597,442)	(544,697)
342.00	Rents and Royalties				1,356
<b>Total Interest, Rents &amp; Royalties</b>		\$ 2,399	\$ -	\$ (597,442)	\$ (543,341)

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



## 2022 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	843		393,254	
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ 843	\$ -	\$ 393,254	\$ -

State					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				
354.00	All Other State Capital and Operating Grants	8,331			
355.01	Public Utility Realty Tax (PURTA)	3,016			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		251,797		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid	129,511			
355.07	Foreign Fire Insurance Tax Distribution	52,464			
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				
<b>Total State</b>		\$ 193,322	\$ 251,797	\$ -	\$ -

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				
<b>Total Local Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

## 2022 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				394,097
353.00	Federal Payments in Lieu of Taxes				-
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ 394,097

State					
354.03	Highways and Streets				-
354.09	Community Development				-
354.15	Recycling/Act 101	18,925			18,925
354.00	All Other State Capital and Operating Grants	1,164			9,495
355.01	Public Utility Realty Tax (PURTA)				3,016
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				251,797
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid				129,511
355.07	Foreign Fire Insurance Tax Distribution				52,464
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				-
<b>Total State</b>		\$ 20,089	\$ -	\$ -	\$ 465,208

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				-
<b>Total Local Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 859,305
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## 2022 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	43,252			
362.00	Public Safety	546,272			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services	32,662		19,500	
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	5,334			
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	13,966			
<b>Total Charges for Service</b>		<b>\$ 641,486</b>	<b>\$ -</b>	<b>\$ 19,500</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	-		114,502	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues***	2,383			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 2,383</b>	<b>\$ -</b>	<b>\$ 114,502</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	19,693			
392.00	Interfund Operating Transfers**			300,321	
393.00	Proceeds of General Long-Term Debt			187,353	
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	3,140			
<b>Total Other Financing Sources</b>		<b>\$ 22,833</b>	<b>\$ -</b>	<b>\$ 487,674</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>	<b>\$ 4,352,978</b>	<b>\$ 580,896</b>	<b>\$ 1,389,671</b>	<b>\$ -</b>
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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.

## 2022 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				43,252
362.00	Public Safety				546,272
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				52,162
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & Disposal Charge (trash)	772,271			772,271
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				5,334
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				13,966
<b>Total Charges for Service</b>		<b>\$ 772,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,433,257</b>

Unclassified Operating Revenues					
383.00	Assessments				-
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				114,502
388.00	Fiduciary Fund Pension Contributions			229,187	229,187
389.00	All Other Unclassified Operating Revenues***	3,092			5,475
<b>Total Unclassified Operating Revenues</b>		<b>\$ 3,092</b>	<b>\$ -</b>	<b>\$ 229,187</b>	<b>\$ 349,164</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	3,416			23,109
392.00	Interfund Operating Transfers**				300,321
393.00	Proceeds of General Long-Term Debt				187,353
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				3,140
<b>Total Other Financing Sources</b>		<b>\$ 3,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 513,923</b>

<b>TOTAL REVENUES</b>	<b>\$ 801,267</b>	<b>\$ -</b>	<b>\$ (368,255)</b>	<b>\$ 6,756,557</b>
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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.

## 2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	50,646			
401.00	Executive (Manager or Mayor)	230,939			
402.00	Auditing Services/Financial Administration	134,462			
403.00	Tax Collection	29,839	1,759	4,160	
404.00	Solicitor/Legal Services	23,599			
405.00	Secretary/Clerk	63,597			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing	25,194			
408.00	Engineering Services				
409.00	General Government Buildings and Plant	124,483		150,419	
<b>Total General Government</b>		<b>\$ 682,759</b>	<b>\$ 1,759</b>	<b>\$ 154,579</b>	<b>\$ -</b>

<b>Public Safety</b>					
410.00	Police	1,613,373		59,122	
411.00	Fire	81,300	246,068		
412.00	Ambulance/Rescue	28,881	80,000		
413.00	UCC and Code Enforcement	217,160			
414.00	Planning and Zoning	54,821			
415.00	Emergency Management & Communications	(95)		23,981	
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
<b>Total Public Safety</b>		<b>\$ 1,995,440</b>	<b>\$ 326,068</b>	<b>\$ 83,103</b>	<b>\$ -</b>

<b>Health and Human Services</b>					
420.00- 425.00	Health and Human Services	-			

<b>Public Works - Sanitation</b>					
426.00	Recycling Collection and Disposal				
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection & Treatment	(1,120)			
<b>Total Public Works - Sanitation</b>		<b>\$ (1,120)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2022 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				50,646
401.00	Executive (Manager or Mayor)				230,939
402.00	Auditing Services/Financial Administration				134,462
403.00	Tax Collection				35,758
404.00	Solicitor/Legal Services				23,599
405.00	Secretary/Clerk				63,597
406.00	Other General Government Administration				-
407.00	IT-Networking Services-Data Processing				25,194
408.00	Engineering Services				-
409.00	General Government Buildings and Plant				274,902
<b>Total General Government</b>		\$ -	\$ -	\$ -	\$ 839,097

<b>Public Safety</b>					
410.00	Police				1,672,495
411.00	Fire				327,368
412.00	Ambulance/Rescue				108,881
413.00	UCC and Code Enforcement				217,160
414.00	Planning and Zoning				54,821
415.00	Emergency Management & Communications				23,886
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
<b>Total Public Safety</b>		\$ -	\$ -	\$ -	\$ 2,404,611

<b>Health and Human Services</b>					
420.00-425.00	Health and Human Services				-

<b>Public Works - Sanitation</b>					
426.00	Recycling Collection and Disposal				-
427.00	Solid Waste Collection and Disposal (garbage)	768,837			768,837
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection & Treatment				(1,120)
<b>Total Public Works - Sanitation</b>		\$ 768,837	\$ -	\$ -	\$ 767,717

## 2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
			<i>Special Revenue (Including State Liquid Fuels)</i>		
Public Works - Highways & Streets		<i>General Fund</i>		<i>Capital Projects</i>	<i>Debt Service</i>
430.00	General Services - Administration	328,809		45,037	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance - Snow Removal		33,565		
433.00	Traffic Control Devices	3,909			
434.00	Street Lighting				
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	7,292		187,353	
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	39,137			
439.00	Highway Construction and Rebuilding Projects		163,117	44,803	
<b>Total Public Works - Highways &amp; Streets</b>		<b>\$ 379,147</b>	<b>\$ 196,682</b>	<b>\$ 277,193</b>	<b>\$ -</b>

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	30,744			
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
<b>Total Public Works - Other Services</b>		<b>\$ 30,744</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Culture and Recreation					
451.00	Culture-Recreation Administration	3,578			
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	13,253		653	
455.00	Shade Trees				
456.00	Libraries				
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
<b>Total Culture and Recreation</b>		<b>\$ 16,831</b>	<b>\$ -</b>	<b>\$ 653</b>	<b>\$ -</b>

Community Development					
461.00	Conservation of Natural Resources			11,414	
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development	11,496			
<b>Total Community Development</b>		<b>\$ 11,496</b>	<b>\$ -</b>	<b>\$ 11,414</b>	<b>\$ -</b>

## 2022 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
<b>Public Works - Highways &amp; Streets</b>					
430.00	General Services - Administration				373,846
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance - Snow Removal				33,565
433.00	Traffic Control Devices				3,909
434.00	Street Lighting				-
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				194,645
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				39,137
439.00	Highway Construction and Rebuilding Projects				207,920
<b>Total Public Works - Highways &amp; Streets</b>		\$ -	\$ -	\$ -	\$ 853,022

<b>Public Works - Other Services</b>					
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				30,744
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
<b>Total Public Works - Other Services</b>		\$ -	\$ -	\$ -	\$ 30,744

<b>Culture and Recreation</b>					
451.00	Culture-Recreation Administration				3,578
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				13,906
455.00	Shade Trees				-
456.00	Libraries				-
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
<b>Total Culture and Recreation</b>		\$ -	\$ -	\$ -	\$ 17,484

<b>Community Development</b>					
461.00	Conservation of Natural Resources				11,414
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-					
469.00	All Other Community Development				11,496
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 22,910



## 2022 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
<b>Debt Service</b>					
471.00	Debt Principal (short-term and long-term)	290,093	174,394		
472.00	Debt Interest (short-term and long-term)	39,323	19,608	321	
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		\$ 329,416	\$ 194,002	\$ 321	\$ -

<b>Employer Paid Benefits &amp; Withholding Items</b>					
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				
<b>Employer-Paid Benefits &amp; Withholding Items</b>		\$ -	\$ -	\$ -	\$ -

<b>Insurance</b>					
486.00	Insurance, Casualty, and Surety				

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

<b>Other Financing Uses</b>					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers**	300,321			
493.00	All Other Financing Uses				
<b>Total Other Financing Uses</b>		\$ 300,321	\$ -	\$ -	\$ -

<b>TOTAL EXPENDITURES</b>		\$ 3,745,034	\$ 718,511	\$ 527,263	\$ -
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<b>EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES</b>		\$ 607,944	\$ (137,615)	\$ 862,408	\$ -
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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.

## 2022 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
<b>Debt Service</b>					
471.00	Debt Principal (short-term and long-term)				464,487
472.00	Debt Interest (short-term and long-term)				59,252
475.00	Fiscal Agent Fees			58,926	58,926
<b>Total Debt Service</b>		\$ -	\$ -	\$ 58,926	\$ 582,665

<b>Employer Paid Benefits &amp; Withholding Items</b>					
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				-
<b>Employer-Paid Benefits &amp; Withholding Items</b>		\$ -	\$ -	\$ -	\$ -

<b>Insurance</b>					
486.00	Insurance, Casualty, and Surety				-

<b>Unclassified Operating Expenditures</b>					
488.00	Fiduciary Fund Benefits and Refunds Paid			474,388	474,388
489.00	All Other Unclassified Expenditures***			10,956	10,956
<b>Total Unclassified Operating Expenditures</b>		\$ -	\$ -	\$ 485,344	\$ 485,344

<b>Other Financing Uses</b>					
491.00	Refund of Prior Year Revenues				-
492.00	Interfund Operating Transfers**				300,321
493.00	All Other Financing Uses				-
<b>Total Other Financing Uses</b>		\$ -	\$ -	\$ -	\$ 300,321

<b>TOTAL EXPENDITURES</b>	\$ 768,837	\$ -	\$ 544,270	\$ 6,303,915
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<b>EXCESS / (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	\$ 32,430	\$ -	\$ (912,525)	\$ 452,642
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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	Issuance Type	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
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
Refunding of 2011-D Bond and Bank Loan	B	2010	2027	4,165,000	1,820,000		275,000		1,545,000		\$ 1,545,000
Township Road Paving	N	2020	2025	900,000	728,375		174,392		553,983		\$ 553,983
Various Capital Projects	N	2022	2042	6,677,000	-	187,353	-		187,353		\$ 187,353
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>REVENUE BONDS AND NOTES</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
2018 Ford Utility Vehicle	N	2018	2022	39,170	8,145		8,145		-		\$ -
2018 Dodge Charger	N	2018	2022	33,426	6,950		6,950		-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>OTHER</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -

Total bonds and notes outstanding

Capitalized lease obligations

Other debt

**TOTAL OUTSTANDING DEBT**

\$	2,286,336
	-
	-
\$	2,286,336

STATEMENT OF CAPITAL EXPENDITURES			
CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			-
Electric			-
Fire			-
Gas System			-
General Government	108,506	74,000	182,506
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	54,305		54,305
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	45,037		45,037
Water			-
Other (Please Specify)			-
Storm Sewers and Drains		61,586	61,586
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES*</b>	<b>\$ 343,434</b>
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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)**	<b>\$ 1,679,349</b>
** Use income from box 16 of the W-3 Statement	