

# **2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**450303 MOUNT POCONO BORO, MONROE COUNTY**

---

.....

## December 31, 2022

[illegible]

2,782,816

MOUNT POCONO BORO, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

### REVENUES

Taxes									
301.00	Real Estate Taxes	1,371,134	117,728						1,488,862
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	238,799							238,799
310.20	Earned Income Taxes / Wage Taxes	311,074							311,074
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	92,814							92,814
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		2,013,821	117,728						2,131,549

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	16,621							16,621
<b>Total Licenses and Permits</b>		16,621							16,621

Fines and Forfeits									
330-332	Fines and Forfeits	25,280							25,280
<b>Total Fines and Forfeits</b>		25,280							25,280

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Interest, Rents and Royalties									
341.00	Interest Earnings	4,416	521					9,937	14,874
342.00	Rents and Royalties	11,850							11,850
<b>Total Interest, Rents and Royalties</b>		16,266	521					9,937	26,724

Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements	164,264							164,264
353.00	Federal Payments in Lieu of Taxes								
<b>Total Federal</b>		164,264							164,264

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101	42,243							42,243
354.00	All Other State Capital and Operating Grants	6,000							6,000
355.01	Public Utility Realty Tax (PURTA)	1,700							1,700
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		103,859						103,859
355.04	Alcoholic Beverage Licenses	1,000							1,000
355.05	General Municipal Pension System State Aid	22,876							22,876
355.07	Foreign Fire Insurance Tax Distribution	17,481							17,481
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
<b>Total State</b>		91,300	103,859						195,159

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
<b>Total Local Government Units</b>									

Charges for Service									
361.00	General Government	160,797	30,250						191,047
362.00	Public Safety	4,291							4,291
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)	2,993							2,993
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								
368.00	Airports								

MOUNT POCONO BORO, MONROE County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service									
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								
<b>Total Charges for Service</b>		168,081	30,250						198,331

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	3	250						253
388.00	Fiduciary Fund Pension Contributions						23,074		23,074
389.00	All Other Unclassified Operating Revenues								
<b>Total Unclassified Operating Revenues</b>		3	250				23,074		23,327

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers	16,200	39,168						55,368
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	2,240							2,240
<b>Total Other Financing Sources</b>		18,440	39,168						57,608

<b>TOTAL REVENUES</b>	2,514,076	291,776					33,011	2,838,863
-----------------------	-----------	---------	--	--	--	--	--------	-----------

**EXPENDITURES**

General Government									
400.00	Legislative (Governing) Body	5,788							5,788
401.00	Executive (Manager or Mayor)	85,367							85,367
402.00	Auditing Services / Financial Administration								
403.00	Tax Collection	24,015							24,015
404.00	Solicitor / Legal Services	34,327							34,327
405.00	Secretary / Clerk	78,466							78,466
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	273,919							273,919
<b>Total General Government</b>		501,882							501,882

Public Safety									
410.00	Police	847,683							847,683
411.00	Fire	83,645							83,645
412.00	Ambulance / Rescue	21,315							21,315
413.00	UCC and Code Enforcement								



**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Safety									
414.00	Planning and Zoning	159,827	234						160,061
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
<b>Total Public Safety</b>		<b>1,112,470</b>	<b>234</b>						<b>1,112,704</b>

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

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	2,913							2,913
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
<b>Total Public Works - Sanitation</b>		<b>2,913</b>							<b>2,913</b>

Public Works - Highways and Streets									
430.00	General Services - Administration	274,481							274,481
431.00	Cleaning of Streets and Gutters	58,008	3,425						61,433
432.00	Winter Maintenance – Snow Removal	12,463	38,438						50,901
433.00	Traffic Control Devices	33,366	6,152						39,518
434.00	Street Lighting		22,646						22,646

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks		2,296						2,296
436.00	Storm Sewers and Drains		27,969						27,969
437.00	Repairs of Tools and Machinery	27,082							27,082
438.00	Maintenance and Repairs of Roads and Bridges		25,250						25,250
439.00	Highway Construction and Rebuilding Projects	15,219	199,091						214,310
<b>Total Public Works - Highways and Streets</b>		420,619	325,267						745,886

Other Public Works Enterprises									
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								
<b>Total Other Public Works Enterprises</b>									

Culture and Recreation									
451.00	Culture-Recreation Administration	14,392							14,392
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks		1,500						1,500

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries	42,364							42,364
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers	100							100
459.00	All Other Culture and Recreation								
<b>Total Culture and Recreation</b>		56,856	1,500						58,356

Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
<b>Total Community Development</b>									

Debt Service									
471.00	Debt Principal (short-term and long-term)	38,622							38,622
472.00	Debt Interest (short-term and long-term)	6,227							6,227
475.00	Fiscal Agent Fees								
<b>Total Debt Service</b>		44,849							44,849

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	23,057							23,057
482.00	Judgments and Losses							112,894	112,894
483.00	Pension / Retirement Fund Contributions								

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

**Employer Paid Benefits and Withholding Items**

484.00	Worker Compensation Insurance	13,363							13,363
487.00	Other Group Insurance Benefits	23,074							23,074
<b>Total Employer Paid Benefits and Withholding Items</b>		59,494						112,894	172,388

**Insurance**

486.00	Insurance, Casualty, and Surety	37,422							37,422
<b>Total Insurance</b>		37,422							37,422

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							46,407	46,407
489.00	All Other Unclassified Expenditures							7,790	7,790
<b>Total Unclassified Operating Expenditures</b>								54,197	54,197

**Other Financing Uses**

491.00	Refund of Prior Year Revenues		8,450						8,450
492.00	Interfund Operating Transfers	39,168	16,200						55,368
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>		39,168	24,650						63,818

**TOTAL EXPENDITURES**

2,275,673	351,651						167,091	2,794,415
-----------	---------	--	--	--	--	--	---------	-----------

**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

238,403	-59,875						-134,080	44,448
---------	---------	--	--	--	--	--	----------	--------

## MOUNT POCONO BORO

December 31, 2022

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
Regional Police	Note	2002	2050	460,000	16,870		16,870		0		0
GON 2016	Note	2016	2032	350,000	262,446		21,752		240,694		240,694
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

240,694

Capitalized lease obligations

0

Net debt

240,694

**MOUNT POCONO BORO, MONROE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	52,788		52,788
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	35,267		35,267
Recreation			
Sewer			
Solid Waste			
Streets / Highways	9,952	199,091	209,043
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>98,007</b>	<b>199,091</b>	<b>297,098</b>

**EMPLOYEE COMPENSATION**

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

330,909

---

---

**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed:

Corey Kosek Appointed Auditor/CPA

December 31, 2022

**NOTES / COMMENTS**