

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	3,746,831	2,139,880	5,707,905	148
140-144	Tax Receivable	982,999	4,384	-	113
121-129 145-149	Accounts Receivable (excluding taxes)	105,863	236,950	542	-
130	Due From Other Funds	296,631	-	11,686	1
131-139 150-159	Other Current Assets	11,777	290	-	-
160-169	Fixed Assets	-	-	-	-
180-189	Other Debits	-	-	5	-
Total Assets and Other Debits		\$ 5,144,101	\$ 2,381,504	\$ 5,720,138	\$ 262

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	97,430	8,977	-	-
200-209 231-239	All Other Current Liabilities	110,045	520,659	285,567	-
230	Due To Other Funds	87,176	273,131	-	-
260-269	Long-Term Liabilities	-	-	-	-
240-259	Current Portion of Long-Term Debt and Other Credits	7,400	-	-	-
Total Liabilities and Other Credits		\$ 302,051	\$ 802,767	\$ 285,567	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	4,842,050	1,578,737	5,434,571	262
291-299	Other Equity	-	-	-	-
Total Fund and Account Group Equity		\$ 4,842,050	\$ 1,578,737	\$ 5,434,571	\$ 262

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
Assets and Other Debits							
100-120	Cash and Investments	5,805,431	-	26,968,018	-	-	44,368,213
140-144	Tax Receivable	-	-	-	-	-	987,496
121-129	Accounts Receivable (excluding taxes)	233,514	-	4,565	-	-	581,434
145-149							
130	Due From Other Funds	203,142	-	-	-	-	511,460
131-139	Other Current Assets	9,412	-	-	-	-	21,479
150-159							
160-169	Fixed Assets	2,990,735	-	-	-	-	2,990,735
180-189	Other Debits	-	-	-	-	-	5
Total Assets and Other Debits		\$ 9,242,234	\$ -	\$ 26,972,583	\$ -	\$ -	\$ 49,460,822

Liabilities and Other Credits									
210-229	Payroll Taxes and Other Payroll Withholdings	4,047	-	-	-	-	-	-	110,454
200-209	All Other Current Liabilities	334,001	-	998,103	-	-	-	-	2,248,375
231-239									
230	Due To Other Funds	151,153	-	-	-	-	-	-	511,460
260-269	Long-Term Liabilities	-	-	-	-	-	-	-	-
240-259	Current Portion of Long-Term Debt and Other Credits	-	-	-	-	-	-	-	7,400
Total Liabilities and Other Credits		\$ 489,201	\$ -	\$ 998,103	\$ -	\$ -	\$ -	\$ -	\$ 2,877,689

Fund and Account Group Equity									
281-284	Contributed Capital	-	-	-	-	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-	-	-	-	-
270-289	Fund Balance / Retained Earnings on 12/31	8,753,033	-	25,974,480	-	-	-	-	46,583,133
291-299	Other Equity	-	-	-	-	-	-	-	-
Total Fund and Account Group Equity		\$ 8,753,033	\$ -	\$ 25,974,480	\$ -	\$ -	\$ -	\$ -	\$ 46,583,133

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 49,460,822
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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, 2020**

REVENUES		GOVERNMENTAL FUNDS			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
Taxes					
301.00	Real Estate Taxes	1,035,531	635,428	-	262
305.00	Occupation Taxes (levied under municipal code)	-	-	-	-
308.00	Residence Taxes (levied by cities of the third class)	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	624,989	-	-	-
310.20	Earned Income Taxes/Wage Taxes	5,408,875	-	-	-
310.30	Business Gross Receipts Taxes	587,459	-	-	-
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	388,901	-	-	-
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511 Taxes (Please List)	-	-	-	-
Total Taxes		\$ 8,045,755	\$ 635,428	\$ -	\$ 262

Licenses and Permits					
320-322	All Other Licenses and Permits	49,384	-	-	-
321.80	Cable Television Franchise Fees	281,829	-	-	-
Total Licenses and Permits		\$ 331,213	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	11,041	-	-	-
Total Fines and Forfeits		\$ 11,041	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	27,013	10,296	37,556	-
342.00	Rents and Royalties	254,101	-	10,237	-
Total Interest, Rents, and Royalties		\$ 281,114	\$ 10,296	\$ 47,793	\$ -

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

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	-	-	-	1,671,221
305.00	Occupation Taxes (levied under municipal code)	-	-	-	-
308.00	Residence Taxes (levied by cities of the third class)	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)	-	-	-	-
310.00	Per Capita Taxes	-	-	-	-
310.10	Real Estate Transfer Taxes	-	-	-	624,989
310.20	Earned Income Taxes/Wage Taxes	-	-	-	5,408,875
310.30	Business Gross Receipts Taxes	-	-	-	587,459
310.40	Occupation Taxes (levied under Act 511)	-	-	-	-
310.50	Local Services Tax**	-	-	-	388,901
310.60	Amusement/Admission Taxes	-	-	-	-
310.70	Mechanical Device Taxes	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes (Please List)	-	-	-	-
Total Taxes		\$ -	\$ -	\$ -	\$ 8,681,445

Licenses and Permits					
320-322	All Other Licenses and Permits	-	-	-	49,384
321.80	Cable Television Franchise Fees	-	-	-	281,829
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 331,213

Fines and Forfeits					
330-332	Fines and Forfeits	-	-	-	11,041
Total Fines and Forfeits		\$ -	\$ -	\$ -	\$ 11,041

Interest, Rents, and Royalties					
341.00	Interest Earnings	29,866	-	3,476,721	3,581,452
342.00	Rents and Royalties	-	-	-	264,338
Total Interest, Rents, and Royalties		\$ 29,866	\$ -	\$ 3,476,721	\$ 3,845,790

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

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	11,780	-	-	-
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue and Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes	-	-	-	-
Total Federal		\$ 11,780	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	-	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	236,950	-	-
355.01	Public Utility Realty Tax (PURTA)	7,492	-	-	-
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	377,621	-	-
355.04	Alcoholic Beverage Licenses	1,200	-	-	-
355.05	General Municipal Pension System State Aid	280,419	-	-	-
355.07	Foreign Fire Insurance Tax Distribution	121,368	-	-	-
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
Total State		\$ 410,479	\$ 614,571	\$ -	\$ -

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	-	-	-	11,780
352.01	National Forest	-	-	-	-
352.00	All Other Federal Shared Revenue and Entitlements	-	-	-	-
353.00	Federal Payments in Lieu of Taxes	-	-	-	-
Total Federal		\$ -	\$ -	\$ -	\$ 11,780

State					
354.03	Highway and Streets	-	-	-	-
354.09	Community Development	-	-	-	-
354.15	Recycling/Act 101	-	-	-	-
354.00	All Other State Capital and Operating Grants	-	-	-	236,950
355.01	Public Utility Realty Tax (PURTA)	-	-	-	7,492
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	-	-	377,621
355.04	Alcoholic Beverage Licenses	-	-	-	1,200
355.05	General Municipal Pension System State Aid	-	-	-	280,419
355.07	Foreign Fire Insurance Tax Distribution	-	-	-	121,368
355.08	Local Share Assessment/Gaming Proceeds	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution**	-	-	-	-
355.00	All Other State Shared Revenues and Entitlements	-	-	-	-
356.00	State Payments in Lieu of Taxes	-	-	-	-
Total State		\$ -	\$ -	\$ -	\$ 1,025,050

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		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 1,036,830
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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	60,474	243,210	-	-
362.00	Public Safety	584,042	-	-	-
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	3,720	-	-	-
364.10	Wastewater/Sewage Charges	-	-	-	-
364.30	Solid Waste Collection and 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	-	5,773	-	-
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		\$ 648,236	\$ 248,983	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Assessments	-	-	-	-
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	16,328	502	5,320	-
388.00	Fiduciary Fund Pension Contributions	 	 	 	
389.00	All Other Unclassified Operating Revenues***	971	-	-	-
Total Unclassified Operating Revenues		\$ 17,299	\$ 502	\$ 5,320	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	14,200	-
392.00	Interfund Operating Transfers**	46,520	365,000	1,800,000	-
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	2,155	-	-	-
Total Other Financing Sources		\$ 48,675	\$ 365,000	\$ 1,814,200	\$ -

TOTAL REVENUES	\$ 9,805,592	\$ 1,874,780	\$ 1,867,313	\$ 262
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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.

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	-	-	-	303,684
362.00	Public Safety	-	-	-	584,042
363.20	Parking	-	-	-	-
363.00	All Other Charges for Highway and Streets Services	-	-	-	3,720
364.10	Wastewater/Sewage Charges	2,726,838	-	-	2,726,838
364.30	Solid Waste Collection and 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	-	-	-	5,773
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		\$ 2,726,838	\$ -	\$ -	\$ 3,624,057

Unclassified Operating Revenues					
383.00	Assessments	845	-	-	845
386.00	Escheats (sale of personal property)	-	-	-	-
387.00	Contributions and Donations from Private Sectors	4,800	-	-	26,950
388.00	Fiduciary Fund Pension Contributions	 	 	890,945	890,945
389.00	All Other Unclassified Operating Revenues***	-	-	-	971
Total Unclassified Operating Revenues		\$ 5,645	\$ -	\$ 890,945	\$ 919,711

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	-	-	-	14,200
392.00	Interfund Operating Transfers**	382,100	-	-	2,593,620
393.00	Proceeds of General Long-Term Debt	-	-	-	-
394.00	Proceeds of Short-Term Debt	-	-	-	-
395.00	Refunds of Prior Year Expenditures	-	-	-	2,155
Total Other Financing Sources		\$ 382,100	\$ -	\$ -	\$ 2,609,975

TOTAL REVENUES	\$ 3,144,449	\$ -	\$ 4,367,666	\$ 21,060,062
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**The total of line 392.00 must match the total of line 492.00

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

2019 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	141,035	-	-	-
401.00	Executive (Manager or Mayor)	401,885	-	6,554	-
402.00	Auditing Services/Financial Administration	247,087	258	-	-
403.00	Tax Collection	104,312	-	-	-
404.00	Solicitor/Legal Services	82,997	-	-	-
405.00	Secretary/Clerk	-	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT - Networking Services - Data Processing	-	-	14,374	-
408.00	Engineering Services	53,176	-	75,686	-
409.00	General Government Buildings and Plant	186,016	-	4,600	-
Total General Government		\$ 1,216,508	\$ 258	\$ 101,214	\$ -

Public Safety					
410.00	Police	3,341,525	-	58,652	-
411.00	Fire	121,368	370,916	-	-
412.00	Ambulance/Rescue	18,896	-	-	-
413.00	UCC and Code Enforcement	16,109	-	-	-
414.00	Planning and Zoning	498,962	-	-	-
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	-	-	-	-
Total Public Safety		\$ 3,996,860	\$ 370,916	\$ 58,652	\$ -

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 and Treatment	1,297	-	-	-
Total Public Works - Sanitation		\$ 1,297	\$ -	\$ -	\$ -

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	-	-	-	141,035
401.00	Executive (Manager or Mayor)	-	-	-	408,439
402.00	Auditing Services/Financial Administration	16,120	-	-	263,465
403.00	Tax Collection	-	-	-	104,312
404.00	Solicitor/Legal Services	2,243	-	-	85,240
405.00	Secretary/Clerk	-	-	-	-
406.00	Other General Government Administration	-	-	-	-
407.00	IT - Networking Services - Data Processing	-	-	-	14,374
408.00	Engineering Services	27,542	-	-	156,404
409.00	General Government Buildings and Plant	118,694	-	-	309,310
Total General Government		\$ 164,599	\$ -	\$ -	\$ 1,482,579

Public Safety					
410.00	Police	-	-	-	3,400,177
411.00	Fire	-	-	-	492,284
412.00	Ambulance/Rescue	-	-	-	18,896
413.00	UCC and Code Enforcement	-	-	-	16,109
414.00	Planning and Zoning	-	-	-	498,962
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	-	-	-	-
Total Public Safety		\$ -	\$ -	\$ -	\$ 4,426,428

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 and Treatment	1,834,731	-	-	1,836,028
Total Public Works - Sanitation		\$ 1,834,731	\$ -	\$ -	\$ 1,836,028

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services - Administration	626,850	-	-	-
431.00	Cleaning of Streets and Gutters	3,840	-	-	-
432.00	Winter Maintenance - Snow Removal	14,246	20,211	-	-
433.00	Traffic Control Devices	26,613	275,867	-	-
434.00	Street Lighting	1,874	8,624	-	-
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	17,295	-	-	-
437.00	Repairs of Tools and Machinery	74,634	4,921	-	-
438.00	Maintenance and Repairs of Roads and Bridges	5,641	-	11,723	-
439.00	Highway Construction and Rebuilding Projects	-	408,541	340,884	-
Total Public Works - Highways and Streets		\$ 770,993	\$ 718,164	\$ 352,607	\$ -

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	-	110,283	-	-
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	1,482	-	-
454.00	Parks	-	314,033	612,998	-
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	-	972	-	-
Total Culture and Recreation		\$ -	\$ 426,770	\$ 612,998	\$ -

Community Development					
461.00	Conservation of Natural Resources	3,193	-	-	-
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		\$ 3,193	\$ -	\$ -	\$ -

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 and Streets					
430.00	General Services - Administration	-	-	-	626,850
431.00	Cleaning of Streets and Gutters	-	-	-	3,840
432.00	Winter Maintenance - Snow Removal	-	-	-	34,457
433.00	Traffic Control Devices	-	-	-	302,480
434.00	Street Lighting	-	-	-	10,498
435.00	Sidewalks and Crosswalks	-	-	-	-
436.00	Storm Sewers and Drains	-	-	-	17,295
437.00	Repairs of Tools and Machinery	-	-	-	79,555
438.00	Maintenance and Repairs of Roads and Bridges	-	-	-	17,364
439.00	Highway Construction and Rebuilding Projects	17,940	-	-	767,365
Total Public Works - Highways and Streets		\$ 17,940	\$ -	\$ -	\$ 1,859,704

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	50,967	-	-	50,967
447.00	Transit System	-	-	-	-
448.00	Water System	-	-	-	-
449.00	Water Transport and Terminals	-	-	-	-
Total Public Works - Other Services		\$ 50,967	\$ -	\$ -	\$ 50,967

Culture and Recreation					
451.00	Culture - Recreation Administration	-	-	-	110,283
452.00	Participant Recreation	-	-	-	-
453.00	Spectator Recreation	-	-	-	1,482
454.00	Parks	-	-	-	927,031
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	-	-	-	972
Total Culture and Recreation		\$ -	\$ -	\$ -	\$ 1,039,768

Community Development					
461.00	Conservation of Natural Resources	-	-	-	3,193
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		\$ -	\$ -	\$ -	\$ 3,193

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)	20,240	2,983	-	-
472.00	Debt Interest (short-term and long-term)	-	-	-	-
475.00	Fiscal Agent Fees	-	-	-	-
Total Debt Service		\$ 20,240	\$ 2,983	\$ -	\$ -

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	-
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	714,206	14,319	-	-
484.00	Worker Compensation Insurance	95,913	32,215	-	-
487.00	Group Insurance and Other Benefits	73,005	21,256	-	-
Total Employer Paid Benefits and Withholding Items		\$ 883,124	\$ 67,790	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	87,677	9,972	-	-

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	18,662	-	-	-
492.00	Interfund Operating Transfers**	2,265,000	-	282,100	7
493.00	All Other Financing Uses	-	-	-	-
Total Other Financing Uses		\$ 2,283,662	\$ -	\$ 282,100	\$ 7

TOTAL EXPENDITURES	\$ 9,263,554	\$ 1,596,853	\$ 1,407,571	\$ 7
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 542,038	\$ 277,927	\$ 459,742	\$ 255
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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.

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)	-	-	-	23,223
472.00	Debt Interest (short-term and long-term)	-	-	-	-
475.00	Fiscal Agent Fees	-	-	-	-
Total Debt Service		\$ -	\$ -	\$ -	\$ 23,223

Employer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	-	-	-	-
482.00	Judgments and Losses	-	-	-	-
483.00	Pension/Retirement Fund Contributions	-	-	-	728,525
484.00	Worker Compensation Insurance	8,751	-	-	136,879
487.00	Group Insurance and Other Benefits	114,723	-	-	208,984
Total Employer Paid Benefits and Withholding Items		\$ 123,474	\$ -	\$ -	\$ 1,074,388

Insurance					
486.00	Insurance, Casualty, and Surety	31,550	-	-	129,199

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid			824,735	824,735
489.00	All Other Unclassified Expenditures***	-	-	-	-
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 824,735	\$ 824,735

Other Financing Uses					
491.00	Refund of Prior Year Revenues	-	-	-	18,662
492.00	Interfund Operating Transfers**	46,513	-	-	2,593,620
493.00	All Other Financing Uses	-	-	-	-
Total Other Financing Uses		\$ 46,513	\$ -	\$ -	\$ 2,612,282

TOTAL EXPENDITURES	\$ 2,269,774	\$ -	\$ 824,735	\$ 15,362,494
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EXCESS / (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 874,675	\$ -	\$ 3,542,931	\$ 5,697,568
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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											
2015 Promissory Note	N	2016	2020	116,142	23,223		23,223		-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
REVENUE BONDS AND NOTES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
OTHER											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -

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			-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways			-
Water			-
Other (<i>Please Specify</i>)			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES*	\$	-
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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)**	<input style="width:90%; height: 20px; border: 1px solid black;" type="text"/>
<i>** Use income from box 16 of the W-3 Statement</i>	

LOWER GWYNEDD TOWNSHIP
Montgomery County, Pennsylvania
Summary Financial Statement
For the Year Ended December 31, 2020

This presentation is published in accordance with Section 904 of the Township Code. A complete copy of the audit report for the year ended December 31, 2020 is on file and available for inspection at the Township office.

TOTAL ASSETS	\$ 49,460,822
TOTAL LIABILITIES	<u>2,877,689</u>
TOTAL FUND EQUITY	<u><u>\$ 46,583,133</u></u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 21,060,062
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>15,362,494</u>
CHANGE IN FUND EQUITY	<u><u>\$ 5,697,568</u></u>

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | PROOF

PROOF 2020	General	Special	Capital	Debt	Enterprise	Internal	Trust/Agency	Fixed Assets	LT-Debt	Total
Assets	5,144,101	2,381,504	5,720,138	262	9,242,234	-	26,972,583	-	-	49,460,822
Liabilities	302,051	802,767	285,567	-	489,201	-	998,103	-	-	2,877,689
Fund Balance	4,842,050	1,578,737	5,434,571	262	8,753,033	-	25,974,480	-	-	46,583,133
Proof (zero)	-	-	-	-	-	-	-	-	-	-
Beg Fund	4,300,012	1,300,810	4,974,824	7	7,878,358	-	22,431,549	-	-	40,885,560
Revenue	9,805,592	1,874,780	1,867,313	262	3,144,449	-	4,367,666	-	-	21,060,062
Expenditure	9,263,554	1,596,853	1,407,571	7	2,269,774	-	824,735	-	-	15,362,494
End Fund	4,842,050	1,578,737	5,434,566	262	8,753,033	-	25,974,480	-	-	46,583,128
Per Balance Sheet (FB)	4,842,050	1,578,737	5,434,571	262	8,753,033	-	25,974,480	-	-	46,583,133
Proof (zero)	-	-	(5)	-	-	-	-	-	-	(5)

Transfers In	2,593,620
Transfers Out	2,593,620
	- ← Should be Zero

Principal Paid	23,223
Per Debt Stmt	23,223
	- ← Should be Zero

Fiduciary Fund Benefits and Refunds Paid - ← Should be Zero