



# 2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: \_\_\_\_\_ County: \_\_\_\_\_

Township of: ALLEN County: NORTHAMPTON

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

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FRANCE, ANDERSON, BASILE and COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

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Emmaus, Pennsylvania 18049

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INDEPENDENT AUDITORS' REPORT

To the Township Supervisors:

We have audited the accompanying financial statements of the general fund, special revenue funds, capital projects funds, enterprise funds and trust and agency funds included in the Pennsylvania Department of Community and Economic Development's (DCED) prescribed form (DCED-CLGS-30), prepared on the cash basis, for Allen Township, Northampton County, as of and for the year ended December 31, 2022, which collectively comprise the financial statements as shown in the DCED prescribed form.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements included in the DCED's prescribed form 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 financial statements included in the DCED's prescribed form are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements 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 Township'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 financial statements.

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Allen Township, Northampton County, Pennsylvania, as of December 31, 2022 and their respective cash receipts and disbursements for the year then ended, on the basis of the financial reporting provisions of the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services.

Restriction of Use

This report is intended solely for the information and use of the governing body and management of Allen Township, Northampton County, Pennsylvania, others within the organization, and the Commonwealth of Pennsylvania Department of Community and Economic Development and is not intended to be and should not be used by anyone other than these specified parties.

*James A. Adams, Branch of Lancaster, P.C.*

Emmaus, Pennsylvania  
April 20, 2023

**BALANCE SHEET**  
December 31, 2022

<b>GOVERNMENTAL FUNDS</b>				
<b>ASSETS AND OTHER DEBITS</b>	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 6,911,899	\$ 190,945	\$ 1,685,283	\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129	-	-	-	-
145-149 Account Receivable (excluding taxes).....	-	-	-	-
130 Due From Other Funds.....	110,283	-	-	-
131-139	-	-	-	-
150-159 Other Current Assets.....	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits.....	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 7,022,182</b>	<b>\$ 190,945</b>	<b>\$ 1,685,283</b>	<b>\$ -</b>

<b>LIABILITIES AND OTHER CREDITS</b>				
210-229 Payroll Taxes and Other Payroll Withholdings.....	\$ -	\$ -	\$ -	\$ -
200-209	-	-	-	-
231-239 All Other Current Liabilities.....	-	-	-	-
230 Due To Other Funds.....	34,958	-	-	-
260-269 Long-Term Liabilities.....	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits.....	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ 34,958</b>	<b>\$ -</b>	<b>\$ -</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.....	6,987,224	190,945	1,685,283	-
291-299 Other Equity.....	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 6,987,224</b>	<b>\$ 190,945</b>	<b>\$ 1,685,283</b>	<b>\$ -</b>

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>ASSETS AND OTHER DEBITS</b>						
100-120 Cash and Investments.....	\$ 1,682,072	\$ -	\$ 1,018,452	\$ -	\$ -	\$ 11,488,651
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129						
145-149 Account Receivable (excluding taxes).....	-	-	54,409	-	-	54,409
130 Due From Other Funds.....	-	-	34,958	-	-	145,241
131-139						
150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits.....	-	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 1,682,072</b>	<b>\$ -</b>	<b>\$ 1,078,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,688,301</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes and Other Payroll Withholdings.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-209						
231-239 All Other Current Liabilities.....	-	-	326,729	-	-	326,729
230 Due To Other Funds.....	-	-	110,283	-	-	145,241
260-269 Long Term Liabilities.....	-	-	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 437,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 471,970</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.....	1,682,072	-	670,807	-	-	11,216,331
291-299 Other Equity.....	-	-	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 1,682,072</b>	<b>\$ -</b>	<b>\$ 670,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,216,331</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....</b>						<b>\$ 11,688,301</b>
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## STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>TAXES</b>					
301.00	Real Estate Taxes.....	\$ 1,238,819	\$ -	\$ -	\$ -
305.00	Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00	Residence Taxes (levied by cities of 3rd Class).....	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00	Per Capita Taxes.....	-	-	-	-
310.10	Real Estate Transfer Taxes.....	148,472	-	-	-
310.20	Earned Income Taxes/Wage Taxes.....	1,025,839	-	-	-
310.30	Business Gross Receipts Taxes.....	-	-	-	-
310.40	Occupation Taxes (levied under Act 511).....	-	-	-	-
310.50	Local Services Tax**.....	152,669	-	-	-
310.60	Amusement/Admission Taxes.....	6,661	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act511/Taxes.....	-	-	-	-
	.....	-	-	-	-
	.....	-	-	-	-
	.....	-	-	-	-
	<b>TOTAL TAXES.....</b>	<b>\$ 2,572,460</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**LICENSES & PERMITS**

320-322	All Other Licenses and Permits.....	\$ 480	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees.....	80,032	-	-	-
	<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ 80,512</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FINES & FORFEITS**

330-332	Fines and Forfeits.....	\$ 2,582	\$ -	\$ -	\$ -
	<b>TOTAL FINES &amp; FORFEITS.....</b>	<b>\$ 2,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**INTEREST, RENTS & ROYALTIES**

341.00	Interest Earnings.....	\$ 3,171	\$ 252	\$ 22,468	\$ -
342.00	Rents and Royalties.....	525	-	-	-
	<b>TOTAL INTEREST, RENTS &amp; ROYALTIES.....</b>	<b>\$ 3,696</b>	<b>\$ 252</b>	<b>\$ 22,468</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.



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

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
FEDERAL		General Fund			
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.....	265,645	-	-	-
353.00	Federal Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL FEDERAL</b> .....		<b>\$ 265,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>STATE</b>					
354.03	Highway and Streets.....	-	\$ -	\$ -	\$ -
354.09	Community Development.....	-	-	-	-
354.15	Recycling/Act 101.....	-	-	-	-
354.00	All Other State Capital and Operating Grants.....	32,050	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	3,866	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	182,453	-	-
355.04	Alcoholic Beverage Taxes/Beverage Licenses.....	600	-	-	-
355.05	General Municipal Pension System State Aid.....	33,861	-	-	-
355.07	Foreign Fire Insurance Tax Distribution.....	43,332	-	-	-
355.08	Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00	All Other Shared Revenues & Entitlements.....	-	-	-	-
356.00	State Payment in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE</b> .....		<b>\$ 113,709</b>	<b>\$ 182,453</b>	<b>\$ -</b>	<b>\$ -</b>

<b>LOCAL GOVERNMENT UNITS</b>					
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> .....		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

	INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only		
<b>FEDERAL</b>						
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.....	-	-	-	-		265,645
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-		-
<b>TOTAL FEDERAL.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 265,645</b>

<b>STATE</b>						
354.03 Highway and Streets.....	\$ -	\$ -	\$ -	\$ -		
354.09 Community Development.....	-	-	-	-		
354.15 Recycling/Act 101.....	-	-	-	-		
354.00 All Other State Capital and Operating Grants.....	-	-	-	-		32,050
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	-		3,866
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	-	-	-		182,453
355.04 Alcoholic Beverage Taxes/Beverage Licenses.....	-	-	-	-		600
355.05 General Municipal Pension System State Aid.....	-	-	-	-		33,861
355.07 Foreign Fire Insurance Tax Distribution.....	-	-	-	-		43,332
355.08 Local Share Assessment/Gaming Proceeds.....	122,125					122,125
355.09 Marcellus Shale Impact Fee Distribution.....	-	-	-	-		-
355.00 All Other Shared Revenues & Entitlements.....	-	-	-	-		-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-		-
<b>TOTAL STATE.....</b>	<b>\$ 122,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 418,287</b>

<b>LOCAL GOVERNMENT UNITS</b>						
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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES.....</b>						<b>\$ 683,932</b>
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REVENUES		GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE		Special Revenue (Including State Liquid Fuels)			
		General Fund	Capital Projects	Debt Service	
361.00	General Government.....	\$ 2,000	\$ -	\$ -	\$ -
362.00	Public Safety.....	25,635	-	-	-
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Street Services.....	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality 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.....	-	-	-	-
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 Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>		<b>\$ 27,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	5,000	-	-
388.00	Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00	All Other Unclassified Operating Revenues.....	-	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>		<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers.....	30,000	-	321,818	-
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	8,014	-	-	-
<b>TOTAL OTHER FINANCING SOURCES.....</b>		<b>\$ 38,014</b>	<b>\$ -</b>	<b>\$ 321,818</b>	<b>\$ -</b>

<b>TOTAL REVENUES.....</b>		<b>\$ 3,104,253</b>	<b>\$ 187,705</b>	<b>\$ 344,286</b>	<b>\$ -</b>
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2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>				
361.00 General Government.....	\$ -	\$ -	\$ -	\$ 2,000
362.00 Public Safety.....	-	-	-	25,635
363.20* Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services.....	-	-	-	-
364.10 Wastewater/Sewage Charges.....	573,333	-	-	573,333
364.30 Solid Waste Collection & Disposal Charge (trash).....	436,355	-	-	436,355
364.60 Host Municipality 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.....	-	-	-	-
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 Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>	<b>\$ 1,009,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,037,323</b>

UNCLASSIFIED OPERATING REVENUES				
383.00 Special Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors.....	-	-	-	5,000
388.00 Fiduciary Fund Pension Contributions.....	-	-	34,958	34,958
389.00 All Other Unclassified Operating Revenues.....	-	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,958</b>	<b>\$ 39,958</b>

OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition.....	\$ -	\$ -	\$ -	\$ -
392.00 Interfund Operating Transfers.....	24,262	-	-	376,080
393.00 Proceeds of General Long-Term Debt.....	-	-	-	-
394.00 Proceeds of Short-Term Debt.....	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	-	-	-	8,014
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 24,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,094</b>

<b>TOTAL REVENUES.....</b>	<b>\$ 1,172,385</b>	<b>\$ -</b>	<b>\$ 34,958</b>	<b>\$ 4,843,587</b>
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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>GENERAL GOVERNMENT</b>					
400.00	Legislative (Governing) Body.....	\$ 14,726	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor).....	-	-	-	-
402.00	Auditing Services/Financial Administration.....	7,700	-	-	-
403.00	Tax Collection.....	8,498	-	-	-
404.00	Solicitor/Legal Services.....	62,009	-	-	-
405.00	Secretary/Clerk.....	280,359	-	-	-
406.00	Other General Government Administration.....	2,700	-	-	-
407.00	IT-Networking Services-Data Processing.....	12,567	-	-	-
408.00	Engineering Services.....	71,959	-	-	-
409.00	General Government Buildings and Plant.....	89,570	-	-	-
<b>TOTAL GENERAL GOVERNMENT.....</b>		<b>\$ 550,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PUBLIC SAFETY</b>					
410.00	Police.....	\$ -	\$ -	\$ -	\$ -
411.00	Fire.....	103,029	-	-	-
412.00	Ambulance/Rescue.....	12,000	-	-	-
413.00	UCC and Code Enforcement.....	14,766	-	-	-
414.00	Planning and Zoning.....	7,706	-	-	-
415.00	Emergency Management & Communications.....	3,900	-	-	-
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>\$ 141,401</b>	<b>\$ -</b>	<b>\$ -</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.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>		<b>\$ -</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
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
<b>GENERAL GOVERNMENT</b>					
400.00 Legislative (Governing) Body.....	\$ -	\$ -	\$ -	\$ -	14,726
401.00 Executive (Manager or Mayor).....	-	-	-	-	-
402.00 Auditing Services/Financial Administration.....	-	-	-	-	7,700
403.00 Tax Collection.....	-	-	-	-	8,496
404.00 Solicitor/Legal Services.....	-	-	-	-	62,009
405.00 Secretary/Clerk.....	-	-	-	-	280,359
406.00 Other General Government Administration.....	-	-	-	-	2,700
407.00 IT-Networking Services-Data Processing.....	-	-	-	-	12,567
408.00 Engineering Services.....	-	-	-	-	71,959
409.00 General Government Buildings and Plant.....	-	-	-	-	89,570
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>550,086</b>

<b>PUBLIC SAFETY</b>					
410.00 Police.....	\$ -	\$ -	\$ -	\$ -	-
411.00 Fire.....	-	-	-	-	103,029
412.00 Ambulance/Rescue.....	-	-	-	-	12,000
413.00 UCC and Code Enforcement.....	-	-	-	-	14,766
414.00 Planning and Zoning.....	-	-	-	-	7,706
415.00 Emergency Management & Communications.....	-	-	-	-	3,900
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>141,401</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).....	584,966	-	-	-	584,966
428.00 Weed Control.....	-	-	-	-	-
429.00 Wastewater/Sewage Collection & Treatment.....	613,389	-	-	-	613,389
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ 1,198,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,198,355</b>

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>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00	General Services - Administration.....	\$ 486,583	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	12,054	30,097	-	-
433.00	Traffic Control Devices.....	13,074	-	-	-
434.00	Street Lighting.....	-	25,703	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	-
437.00	Repairs of Tools and Machinery.....	62,689	-	-	-
438.00	Maintenance & Repairs of Roads & Bridges.....	73,503	138,284	-	-
439.00	Highway Construction and Rebuilding Projects.....	-	-	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS.....</b>		<b>\$ 647,903</b>	<b>\$ 194,084</b>	<b>\$ -</b>	<b>\$ -</b>

<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.....	2,500	-	-	-
447.00	Transit System.....	-	-	-	-
448.00	Water System.....	-	-	-	-
449.00	Water Transport and Terminals.....	14,655	-	-	-
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>		<b>\$ 17,155</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>CULTURE AND RECREATION</b>					
451.00	Culture - Recreation Administration.....	\$ 3,000	\$ -	\$ -	\$ -
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	61,000	-	-	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	5,000	-	-	-
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>\$ 69,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>COMMUNITY DEVELOPMENT</b>					
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>		<b>\$ -</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
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
<b>PUBLIC WORKS - HIGHWAYS &amp; STREETS</b>					
430.00 General Services - Administration.....	\$ -	\$ -	\$ -	\$ -	486,583
431.00 Cleaning of Streets and Gutters.....	-	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	-	42,151
433.00 Traffic Control Devices.....	-	-	-	-	13,074
434.00 Street Lighting.....	-	-	-	-	25,703
435.00 Sidewalks and Crosswalks.....	-	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-	62,689
438.00 Maintenance & Repairs of Roads & Bridges.....	-	-	-	-	211,787
439.00 Highway Construction and Rebuilding Projects.....	-	-	-	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS &amp; STREETS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>841,987</b>

<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.....	-	-	-	-	2,500
447.00 Transit System.....	-	-	-	-	-
448.00 Water System.....	-	-	-	-	-
449.00 Water Transport and Terminals.....	-	-	-	-	14,655
<b>TOTAL PUBLIC WORKS - OTHER SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>17,155</b>

<b>CULTURE AND RECREATION</b>					
451.00 Culture - Recreation Administration.....	\$ -	\$ -	\$ -	\$ -	3,000
452.00 Participant Recreation.....	-	-	-	-	-
453.00 Spectator Recreation.....	-	-	-	-	-
454.00 Parks.....	-	-	-	-	61,000
455.00 Shade Trees.....	-	-	-	-	-
456.00 Libraries.....	-	-	-	-	5,000
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>69,000</b>

<b>COMMUNITY DEVELOPMENT</b>					
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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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).....	\$ -	\$ -	\$ -	\$ -
472.00 Debt Interest (short-term and long-term).....	-	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Co	\$ 55,873	\$ -	\$ -	\$ -
482.00	Judgments and Losses.....	-	-	-	-
483.00	Pension/Retirement Fund Contributions.....	34,958	-	-	-
484.00	Worker Compensation Insurance.....	61,578	-	-	-
487.00	Group Insurance and Other Benefits.....	189,345	-	-	-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>		<b>\$ 341,754</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

INSURANCE					
486.00	Insurance, Casualty, and Surety.....	43,278	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures.....	-	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers.....	346,080	-	-	-
493.00	All Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>		<b>\$ 346,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL EXPENDITURES.....</b>	<b>\$ 2,156,657</b>	<b>\$ 194,084</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>EXCESS/DEFICIT REVENUES OVER EXPENDITURES.....</b>	<b>\$ 947,596</b>	<b>\$ (6,379)</b>	<b>\$ 344,286</b>	<b>\$ -</b>
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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).....	\$ -	\$ -	\$ -	\$ -
472.00 Debt Interest (short-term and long-term).....	-	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Co	\$ -	\$ -	\$ -	\$ 55,873
482.00	Judgments and Losses.....	-	-	114,563	114,563
483.00	Pension/Retirement Fund Contributions.....	-	-	-	34,958
484.00	Workers Compensation Insurance.....	-	-	-	61,578
487.00	Other Group Insurance Benefits.....	-	-	-	189,345
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 114,563</b>	<b>\$ 456,317</b>

INSURANCE					
486.00	Insurance, Casualty, and Surety.....	-	-	-	43,278

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ 16,848	\$ 16,848
489.00	All Other Unclassified Expenditures.....	-	-	11,232	11,232
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,080</b>	<b>\$ 28,080</b>

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....	\$ 453,721	\$ -	\$ -	\$ 453,721
492.00	Interfund Operating Transfers.....	30,000	-	-	376,080
493.00	All Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>		<b>\$ 483,721</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 829,801</b>

<b>TOTAL EXPENDITURES.....</b>	<b>\$ 1,682,076</b>	<b>\$ -</b>	<b>\$ 142,643</b>	<b>\$ 4,175,460</b>
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<b>EXCESS/DEFICIT REVENUES OVER EXPENDITURES.....</b>	<b>\$ (509,691)</b>	<b>\$ -</b>	<b>\$ (107,685)</b>	<b>\$ 668,127</b>
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