

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
**BALANCE SHEET**  
December 31, 2020

		GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTAL
		General Fund	Special Revenue	Capital Projects	Debt Service	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	2,152,589	625,386	323,180		1,606,355		15,575,808			20,283,318
140-144	Tax Receivable	165,528									165,528
121-129, 145-149	Accounts Receivable (excluding taxes)		198,114	-		138,597		-			336,711
130	Due From Other Funds	-	8,812	1,005		1,567,954		-			1,577,771
131-139, 150-159	Other Current Assets	215,004		-							215,004
160-169	Fixed Assets										-
180-189	Other Debits									3,603,000	3,603,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 2,533,121</b>	<b>\$ 832,312</b>	<b>\$ 324,185</b>	<b>\$ -</b>	<b>\$ 3,312,906</b>	<b>\$ -</b>	<b>\$ 15,575,808</b>	<b>\$ -</b>	<b>\$ 3,603,000</b>	<b>\$ 26,181,332</b>
<b>LIABILITIES AND OTHER CREDITS</b>											
210-229	Payroll Taxes & Other Payroll W/H										-
200-209, 231-239	All Other Current Liabilities	339,482	195,270	114		1,076,862		13,194			1,624,922
230	Due to Other Funds	976,927	360,415	240,429		-					1,577,771
260-269	Long Term Liabilities									3,150,000	3,150,000
240-259	Current Portion of LTD & Other Credits									453,000	453,000
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 1,316,409</b>	<b>\$ 555,685</b>	<b>\$ 240,543</b>	<b>\$ -</b>	<b>\$ 1,076,862</b>	<b>\$ -</b>	<b>\$ 13,194</b>	<b>\$ -</b>	<b>\$ 3,603,000</b>	<b>\$ 6,805,693</b>
<b>FUND AND ACCOUNT GROUP EQUITY</b>											
281-284	Contributed Capital										-
290	Investment in General Fixed Assets								-		-
270-289	Fund Balance/Retained Earnings 12/31	1,216,712	276,627	83,642		2,236,044		15,562,614			19,375,639
291-299	Other Equity										-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>		<b>\$ 1,216,712</b>	<b>\$ 276,627</b>	<b>\$ 83,642</b>	<b>\$ -</b>	<b>\$ 2,236,044</b>	<b>\$ -</b>	<b>\$ 15,562,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,375,639</b>
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											<b>\$ 26,181,332</b>

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**REVENUES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

TAXES									
301.00	Real Estate Taxes	4,928,421							4,928,421
305.00	Occupation Taxes (levied under muni. code)								-
308.00	Residence Taxes (levied by cities of 3rd class)								-
309.00	Regional Asset District Sales Tax								-
310.00	Per Capita Taxes	36,985							36,985
310.10	Real Estate Transfer Taxes	413,101							413,101
310.20	Earned Income Taxes/Wage Taxes	-							-
310.30	Business Gross Receipts Tax	-							-
310.40	Occupation Taxes (levied under Act 511)								-
310.50	Local Services Tax	119,737							119,737
310.60	Amusement/Admission Taxes								-
310.70	Mechanical Device Taxes								-
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								-
									-
<b>TOTAL TAXES</b>		\$ 5,498,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,498,244

LICENSES & PERMITS									
320-322	All Other Licenses and Permits	4,349							4,349
321.80	Cable Television Franchise Fees	285,007							285,007
<b>TOTAL LICENSES &amp; PERMITS</b>		\$ 289,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,356

FINES & FORFEITS									
330-332	Fines and Forfeits	20,063	33,913						53,976
<b>TOTAL FINES &amp; FORFEITS</b>		\$ 20,063	\$ 33,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,976

INTEREST, RENTS & ROYALTIES									
341.00	Interest Earnings	4,661	6,093	1,342		3,857		1,933,454	1,949,407
342.00	Rents and Royalties	17,800	-						17,800
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		\$ 22,461	\$ 6,093	\$ 1,342	\$ -	\$ 3,857	\$ -	\$ 1,933,454	\$ 1,967,207



NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**REVENUES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

CHARGES FOR SERVICE									
361.00	General Government	36,205							36,205
362.00	Public Safety	405,393							405,393
363.20	Parking								-
363.00	All Other Charges for Hwy/Streets Svc								-
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	1,600	-			3,281,284			3,282,884
364.30	Solid Waste Collection & Disposal Charge (trash)	336,027							336,027
364.60	Host Municipality Fee for Solid Waste								-
364.00	Other Charges for Sanitation Svc								-
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	Other Charges for Svc	-							-
<b>TOTAL CHARGES FOR SERVICE</b>		\$ 779,225	\$ -	\$ -	\$ -	\$ 3,281,284	\$ -	\$ -	\$ 4,060,509

UNCLASSIFIED OPERATING REVENUES									
383.00	Special Assessments	-							-
386.00	Escheats (sale of personal property)								-
387.00	Contributions and Donations from Prvt		172,725	-					172,725
388.00	Fiduciary Fund Pension Contributions							876,573	876,573
389.00	All Other Unclassified Operating Revenues	(2,487)	-	-		552			(1,935)
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		\$ (2,487)	\$ 172,725	\$ -	\$ -	\$ 552	\$ -	\$ 876,573	\$ 1,047,363

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**REVENUES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

OTHER FINANCING SOURCES									
391.00	Proceeds of General Fixed Asset Disposition		-	-					-
392.00	Interfund Operating Transfers	-	127,495	130,500		515,280			773,275
393.00	Proceeds of Gen. Long Term Debt	1,000,000	-	-					1,000,000
394.00	Proceeds of Short-Term Debt	-							-
395.00	Refunds of Prior Year Expenditures	134,240	18,165	1,800					154,205
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 1,134,240</b>	<b>\$ 145,660</b>	<b>\$ 132,300</b>	<b>\$ -</b>	<b>\$ 515,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,927,480</b>

<b>TOTAL REVENUES</b>		<b>\$ 8,321,062</b>	<b>\$ 1,865,365</b>	<b>\$ 133,642</b>	<b>\$ -</b>	<b>\$ 3,800,973</b>	<b>\$ -</b>	<b>\$ 2,810,027</b>	<b>\$ 16,931,069</b>
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NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**EXPENDITURES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

GENERAL GOVERNMENT								
400.00	Legislative (Governing) Body	23,327						23,327
401.00	Executive (Manager or Mayor)	691,035	-	3,425				694,460
402.00	Auditing Svc/Financial Adm	19,754	-	-				19,754
403.00	Tax Collection	40,468						40,468
404.00	Solicitor/Legal Svc	32,635						32,635
405.00	Secretary/Clerk	-						-
406.00	Other General Gov't Adm	34,564						34,564
407.00	IT-Networking Services - Data Proc.							-
408.00	Engineering Svc	53,980	-	-				53,980
409.00	General Gov't Bldgs & Plant	44,370	352,365	-				396,735
<b>TOTAL GENERAL GOVERNMENT</b>		\$ 940,133	\$ 352,365	\$ 3,425	\$ -		\$ -	\$ 1,295,923

PUBLIC SAFETY								
410.00	Police	2,707,302	61,201	9,952				2,778,455
411.00	Fire	331,177		-				331,177
412.00	Ambulance/Rescue	-						-
413.00	UCC and Code Enforcement	198,814						198,814
414.00	Planning and Zoning	20,271						20,271
415.00	Emergency Management & Comm.	-		-				-
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>		\$ 3,257,564	\$ 61,201	\$ 9,952	\$ -	\$ -	\$ -	\$ 3,328,717

HEALTH AND HUMAN SERVICES								
420-425	Health and Human Services	2,285						2,285
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		\$ 2,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,285





NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**EXPENDITURES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

CULTURE AND RECREATION								
451.00	Culture-Recreation Administration	318	200					518
452.00	Participant Recreation	-	1,150					1,150
453.00	Spectator Recreation	19,770						19,770
454.00	Parks	4,158	1,385	8,830				14,373
455.00	Shade Trees							-
456.00	Libraries	135,100						135,100
457.00	Civil and Military Celebrations	-						-
458.00	Senior Citizen Centers							-
459.00	All Other Culture and Recreation	-						-
<b>TOTAL CULTURE AND RECREATION</b>		\$ 159,346	\$ 2,735	\$ 8,830	\$ -	\$ -	\$ -	\$ 170,911

COMMUNITY DEVELOPMENT								
461.00	Conservation of Natural Resources	-						-
462.00	Community Development and Housing							-
463.00	Economic Development	247						247
464.00	Economic Opportunity	10,580	1,383,303	-				1,393,883
5.00-469	All Other Community Development							-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		\$ 10,827	\$ 1,383,303	\$ -	\$ -	\$ -	\$ -	\$ 1,394,130

DEBT SERVICE								
471.00	Debt Principal (short-term and long-term)	387,418			22,582			410,000
472.00	Debt Interest (short-term and long-term)	74,562			2,503			77,065
475.00	Fiscal Agent Fees	5,000		-				5,000
<b>TOTAL DEBT SERVICE</b>		\$ 466,980	\$ -	\$ -	\$ 25,085	\$ -	\$ -	\$ 492,065

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

**EXPENDITURES**

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EMPLOYER PAID BENEFITS & W/H ITEMS								
481.00	Employer Paid W/H Taxes and UC	-						-
482.00	Judgements and Losses		-					-
483.00	Pension/Retirement Fund Contributions	745,279						745,279
484.00	Workers Compensation Insurance	124,601						124,601
487.00	Other Group Insurance Benefits							-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; W/H ITEMS</b>		\$ 869,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 869,880

INSURANCE								
486.00	Insurance, Casualty, and Surety	212,417						212,417
<b>TOTAL INSURANCE</b>		\$ 212,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,417

UNCLASSIFIED OPERATING EXPENDITURES								
488.00	Fiduciary Fund Benefits and Refunds Paid						444,541	444,541
489.00	All Other Unclassified Expenditures	-	7,775	-	-	-	58,464	66,239
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>		\$ -	\$ 7,775	\$ -	\$ -	\$ -	\$ 503,005	\$ 510,780

OTHER FINANCING USES								
491.00	Refund of Prior Year Revenues	-						-
492.00	Interfund Operating Transfers	273,275	-	-	500,000			773,275
493.00	Other Financing Uses							-
<b>TOTAL OTHER FINANCING USES</b>		\$ 273,275	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 773,275

<b>TOTAL EXPENDITURES</b>		\$ 7,561,097	\$ 2,564,407	\$ 52,654	\$ -	\$ 3,326,773	\$ -	\$ 503,005	\$ 14,007,936
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		\$ 759,965	\$ (699,042)	\$ 80,988	\$ -	\$ 474,200	\$ -	\$ 2,307,022	\$ 2,923,133
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**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**

**December 31, 2020**

**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 Begining 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>											
									-		\$ -
2006 General Obligation	N	2006	2026	3,772,000	1,662,000		(220,000)		1,442,000		\$ 1,442,000
2009 General Obligation	N	2009	2023	1,310,000	451,000		(108,000)		343,000		\$ 343,000
2011 General Obligation	N	2011	2026	655,000	265,000		(34,000)		231,000		\$ 231,000
2015 General Obligation	N	2015	2030	314,000	240,000		(19,000)		221,000		\$ 221,000
2018 General Obligation	N	2018	2033	320,000	303,000		(18,000)		285,000		\$ 285,000
2020 General Obligation	N	2020	2040	1,000,000	-	1,000,000	-		1,000,000		\$ 1,000,000
									-		\$ -
									-		\$ -
<b>Revenue Bonds and Notes</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>Lease Rental Debt</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>Other</b>											
LED Loan	N	2017	2027	113,000	92,000	-	(11,000)		81,000		\$ 81,000
									-		\$ -
									-		\$ -
									-		\$ -
										Total bonds and notes outstanding	\$ 3,522,000
										Capitalized lease obligations	-
										Other debt	81,000
										<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 3,603,000</b>

(1) - excludes unamortized premium/discount

**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**  
**STATEMENT OF CAPITAL EXPENDITURES**  
December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Electric			-
Fire			-
Gas System			-
General Government	4,212	352,365	356,577
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks		8,683	8,683
Police	67,823		67,823
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	10,583	1,145,311	1,155,894
Water			-
Other ( <i>Please specify</i> )			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
<b>TOTAL CAPITAL EXPENDITURES</b>	\$ 82,618	\$ 1,506,359	\$ 1,588,977

**EMPLOYEE COMPENSATION**

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

\$ 2,973,879
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\* Use income from box 16 of the W-3 Statement

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NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

December 31, 2020

NOTES / COMMENTS

**Details of Miscellaneous Accounts - Fiduciary Funds**

Line 489.00 All Other Unclassified Expenditures

Investment Expenses	\$ 45,835
Actuarial Expenses	<u>12,629</u>
	<u>\$ 58,464</u>

**Prior Period Adjustment**

Line 270-289 Fund Balance/Retained Earnings

<b><i>Proprietary Funds</i></b>	
Fund Balance Reported 12/31/2019	\$ 1,926,342
Adjustment	<u>(164,498)</u>
Fund Balance Revised for 12/31/2019	<u>\$ 1,761,844</u>