

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

150425 EAST MARLBOROUGH TWP, CHESTER COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

EAST MARLBOROUGH TWP, CHESTER County
BALANCE SHEET
 December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	5,097,949	1,207,942	176,079		3,461,149		166,483			10,109,602
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	259,453	536,320								795,773
131-139, 150-159	Other Current Assets					25,960					25,960
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		5,357,402	1,744,262	176,079		3,487,109		166,483			10,931,335

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	16,678									16,678
200-209, 231-239	All Other Current Liabilities							166,483			166,483
230.00	Due To Other Funds	536,320				259,453					795,773

EAST MARLBOROUGH TWP, CHESTER County

BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		552,998				259,453		166,483			978,934
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	4,804,404	1,744,262	176,079		3,227,656					9,952,401
291-299	Other Equity										
Total Fund and Account Group Equity		4,804,404	1,744,262	176,079		3,227,656					9,952,401
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											10,931,335

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	793,453	837,773					1,631,226
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	491,562						491,562
310.20	Earned Income Taxes / Wage Taxes							
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	223,347						223,347
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,508,362	837,773					2,346,135

Licenses and Permits

320-322	All Other Licenses and Permits	243,521	56,650					300,171
321.80	Cable Television Franchise Fees	172,712						172,712
Total Licenses and Permits		416,233	56,650					472,883

Fines and Forfeits

330-332	Fines and Forfeits	64,852						64,852
Total Fines and Forfeits		64,852						64,852

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	34,673	1,372	1,240		9,030		46,315
342.00	Rents and Royalties	30,941						30,941
Total Interest, Rents and Royalties		65,614	1,372	1,240		9,030		77,256

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							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets	16,447						16,447
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	455,471						455,471
355.01	Public Utility Realty Tax (PURTA)	1,190						1,190
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		343,982					343,982
355.04	Alcoholic Beverage Licenses	1,400						1,400
355.05	General Municipal Pension System State Aid	44,314						44,314
355.07	Foreign Fire Insurance Tax Distribution		68,271					68,271
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
Total State		518,822	412,253					931,075

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							
Total Local Government Units								

Charges for Service								
361.00	General Government							
362.00	Public Safety	647,181						647,181
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	36,400						36,400
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,548,051			1,548,051
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							
368.00	Airports							

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	49,720						49,720
Total Charges for Service		733,301				1,548,051		2,281,352

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	24						24
Total Unclassified Operating Revenues		24						24

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers			25,400				25,400
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	7,468			3,767		11,235
Total Other Financing Sources		7,468		25,400	3,767		36,635

TOTAL REVENUES

3,314,676	1,308,048	26,640		1,560,848			6,210,212
-----------	-----------	--------	--	-----------	--	--	-----------

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	12,500					12,500
401.00	Executive (Manager or Mayor)	114,155					114,155
402.00	Auditing Services / Financial Administration	11,125					11,125
403.00	Tax Collection	27,111					27,111
404.00	Solicitor / Legal Services	130,636					130,636
405.00	Secretary / Clerk	20,607					20,607
406.00	Other General Government Administration	54,648					54,648
407.00	IT-Networking Services-Data Processing	18,627					18,627
408.00	Engineering Services	606,526					606,526
409.00	General Government Buildings and Plant	200,670					200,670
Total General Government		1,196,605					1,196,605

Public Safety

410.00	Police	280,799					280,799
411.00	Fire		588,139				588,139
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	32,171						32,171
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		312,970	588,139					901,109

Health and Human Services

420.00-425.00	Health and Human Services	5,239						5,239
Total Health and Human Services		5,239						5,239

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				503,904			503,904
Total Public Works - Sanitation					503,904			503,904

Public Works - Highways and Streets

430.00	General Services - Administration	415,261						415,261
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,983	1,517					3,500
433.00	Traffic Control Devices	70,757	10,031					80,788
434.00	Street Lighting	4,775						4,775

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	447,771						447,771
436.00	Storm Sewers and Drains	16,015						16,015
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	104,337	397,456					501,793
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,060,899	409,004					1,469,903

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							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration	20,447						20,447
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	621	52,500	3,282				56,403

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	105,575	131,529					237,104
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		126,643	184,029	3,282				313,954

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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)				400,000			400,000
472.00	Debt Interest (short-term and long-term)				158,428			158,428
475.00	Fiscal Agent Fees							
Total Debt Service					558,428			558,428

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	80,696						80,696
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	81,869						81,869

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	41,555						41,555
487.00	Other Group Insurance Benefits	277,029						277,029
Total Employer Paid Benefits and Withholding Items		481,149						481,149

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	9	1		110			120
Total Unclassified Operating Expenditures		9	1		110			120

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	25,400						25,400
493.00	All Other Financing Uses							
Total Other Financing Uses		25,400						25,400

TOTAL EXPENDITURES	3,208,914	1,181,173	3,282		1,062,442			5,455,811
---------------------------	-----------	-----------	-------	--	-----------	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	105,762	126,875	23,358		498,406			754,401
---	---------	---------	--------	--	---------	--	--	---------

EAST MARLBOROUGH TWP

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 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
General Obligation Bonds and Notes											
SERIES 2019	Bond	2019	2032	6,235,000	6,215,000		400,000		5,815,000		5,815,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	5,815,000
Capitalized lease obligations	0
Net debt	5,815,000

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	136,249	81,488	217,737
Health			
Housing			
Libraries			
Mass Transit			
Parks	52,500		52,500
Police		5,000	5,000
Recreation			
Sewer	3,978		3,978
Solid Waste			
Streets / Highways	33,477		33,477
Water			
Other: Sidewalks and Crosswalks		447,771	447,771
TOTAL CAPITAL EXPENDITURES	226,204	534,259	760,463

EMPLOYEE COMPENSATION

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

833,748

December 31, 2020

NOTES / COMMENTS

Year-end pension information for 2020 is not being reported. It will not be included on the Annual Financial Report in the Trust & Agency fund.