

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

450365 POCONO TWP, MONROE COUNTY

		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	3,296,198	3,984	5,401,293		1,267,971		6,186,187			16,155,633
140-144	Tax Receivable	61,188									61,188
121-129, 145-149	Accounts Receivable (excluding taxes)	81,209				862,049					943,258
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets	92,797				109,177					201,974
160-169	Fixed Assets										
180-189	Other Debits									17,118,545	17,118,545
Total Assets and Other Debits		3,531,392	3,984	5,401,293		2,239,197		6,186,187		17,118,545	34,480,598

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POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	3,062,157							3,062,157
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	365,371							365,371
310.20	Earned Income Taxes / Wage Taxes	1,628,972							1,628,972
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	425,394							425,394
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		5,481,894							5,481,894

Licenses and Permits									
320-322	All Other Licenses and Permits	2,650							2,650
321.80	Cable Television Franchise Fees	199,113							199,113
Total Licenses and Permits		201,763							201,763

Fines and Forfeits									
330-332	Fines and Forfeits	88,813							88,813
Total Fines and Forfeits		88,813							88,813

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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	28,520	1,290	47,850		31,001			108,661
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		28,520	1,290	47,850		31,001			108,661

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								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	4,617							4,617
355.01	Public Utility Realty Tax (PURTA)	5,565							5,565
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		473,997						473,997
355.04	Alcoholic Beverage Licenses	7,000							7,000
355.05	General Municipal Pension System State Aid	233,652							233,652
355.07	Foreign Fire Insurance Tax Distribution	73,008							73,008
355.08	Local Share Assessment/Gaming Proceeds			126,304					126,304
355.09	Marcellus Shale Impact Fee Distribution								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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REVENUES

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes	432							432
Total State		324,274	473,997	126,304					924,575

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	22,353							22,353
362.00	Public Safety	444,856							444,856
363.20	Parking	12,321							12,321
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					5,171,409			5,171,409
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	16,806							16,806
368.00	Airports								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
Total Charges for Service		496,336				5,171,409		5,667,745

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,570						1,570
388.00	Fiduciary Fund Pension Contributions						270,116	270,116
389.00	All Other Unclassified Operating Revenues	11,330						11,330
Total Unclassified Operating Revenues		12,900					270,116	283,016

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	51,503						51,503
392.00	Interfund Operating Transfers			30,000				30,000
393.00	Proceeds of General Long-Term Debt			248,000		4,593,000		4,841,000
394.00	Proceeds of Short Term-Debt							

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	265,110						265,110
Total Other Financing Sources		316,613		278,000		4,593,000		5,187,613

TOTAL REVENUES

6,951,113	475,287	452,154		9,795,410		270,116	17,944,080
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	24,530						24,530
401.00	Executive (Manager or Mayor)	126,817						126,817
402.00	Auditing Services / Financial Administration	70,308						70,308
403.00	Tax Collection	49,019						49,019
404.00	Solicitor / Legal Services	69,267						69,267
405.00	Secretary / Clerk	192,522						192,522
406.00	Other General Government Administration	48,926						48,926
407.00	IT-Networking Services-Data Processing	30,323						30,323
408.00	Engineering Services	71,396						71,396
409.00	General Government Buildings and Plant	67,993		67,105				135,098
Total General Government		751,101		67,105				818,206

Public Safety

410.00	Police	2,651,917		302,853				2,954,770
411.00	Fire	291,008						291,008
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	176,031						176,031

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	61,271							61,271
415.00	Emergency Management and Communications	1,424							1,424
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		3,181,651		302,853					3,484,504

Health and Human Services									
420.00-425.00	Health and Human Services								
Total Health and Human Services									

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	23,717							23,717
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection			419,928		1,431,143			1,851,071
Total Public Works - Sanitation		23,717		419,928		1,431,143			1,874,788

Public Works - Highways and Streets									
430.00	General Services - Administration	806,051		519,361					1,325,412
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	94,817							94,817
433.00	Traffic Control Devices	20,398							20,398
434.00	Street Lighting								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	106,943		686,382				793,325
439.00	Highway Construction and Rebuilding Projects		474,000					474,000
Total Public Works - Highways and Streets		1,028,209	474,000	1,205,743				2,707,952

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							
452.00	Participant Recreation	366						366
453.00	Spectator Recreation							
454.00	Parks	87,554		43,354				130,908

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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								
457.00	Civil and Military Celebrations	2,124							2,124
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		90,044		43,354					133,398

Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development	163,125							163,125
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development		163,125							163,125

Debt Service									
471.00	Debt Principal (short-term and long-term)			53,470		7,664,783			7,718,253
472.00	Debt Interest (short-term and long-term)			941		319,290			320,231
475.00	Fiscal Agent Fees					52,729			52,729
Total Debt Service				54,411		8,036,802			8,091,213

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,211							19,211
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	258,377							258,377

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	203,280							203,280
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		480,868							480,868

Insurance									
486.00	Insurance, Casualty, and Surety	67,009				61,561			128,570
Total Insurance		67,009				61,561			128,570

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							166,901	166,901
489.00	All Other Unclassified Expenditures	4,926						29,325	34,251
Total Unclassified Operating Expenditures		4,926						196,226	201,152

Other Financing Uses									
491.00	Refund of Prior Year Revenues	947				20,145			21,092
492.00	Interfund Operating Transfers	30,000							30,000
493.00	All Other Financing Uses							314,084	314,084
Total Other Financing Uses		30,947				20,145		314,084	365,176

TOTAL EXPENDITURES	5,821,597	474,000	2,093,394		9,549,651		510,310	18,448,952
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	1,129,516	1,287	-1,641,240		245,759		-240,194	-504,872
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POCONO TWP
December 31, 2018

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											
PennVest Loan	Note	2012	2034	8,300,000	6,898,798		390,783		6,508,015		6,508,015
Revenue Bonds and Notes											
Guar Sewer Rev Series A 2014	Note	2014	2035	7,677,334	6,919,000		6,919,000		0		0
Guar Sewer Rev Series B 2015	Note	2015	2035	4,350,000	2,020,000		164,000		1,856,000		1,856,000
Guar Sewer Rev Series B 2014	Note	2014	2035	4,351,000	4,158,000		191,000		3,967,000		3,967,000
Guar Sewer Rev Series 2018 Note	Note	2018	2035	4,593,000	0	4,593,000			4,593,000		4,593,000
Lease Rental Debt											
2019 Peterbilt Single Axle	Capital Leases	2018	2022	124,000	0	124,000	26,735		97,265		97,265
2019 Peterbilt Tandem Axle	Capital Leases	2018	2022	124,000	0	124,000	26,735		97,265		97,265
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 16,924,015

Capitalized lease obligations 194,530

Net debt 17,118,545

POCONO TWP, MONROE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks		43,354	43,354
Police	279,903		279,903
Recreation			
Sewer		419,928	419,928
Solid Waste			
Streets / Highways	519,361	474,000	993,361
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	799,264	937,282	1,736,546

EMPLOYEE COMPENSATION

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

2,468,219

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Zelenkofske Axelrod LLC Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS