

# **2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**450365 POCONO TWP, MONROE COUNTY**

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		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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	3,995,173	362	2,111,004		3,444,626		8,623,897			18,175,062
140-144	Tax Receivable	168,645									168,645
121-129, 145-149	Accounts Receivable (excluding taxes)	185,833		8,884		229,150					423,867
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets	91,573				89,596					181,169
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		4,441,224	362	2,119,888		3,763,372		8,623,897			18,948,743

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**POCONO TWP, MONROE 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	2,880,333							2,880,333
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	347,481							347,481
310.20	Earned Income Taxes / Wage Taxes	1,625,092							1,625,092
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	365,196							365,196
310.60	Amusement / Admission Taxes	11,329							11,329
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		5,229,431							5,229,431

Licenses and Permits									
320-322	All Other Licenses and Permits	175							175
321.80	Cable Television Franchise Fees	186,915							186,915
<b>Total Licenses and Permits</b>		187,090							187,090

Fines and Forfeits									
330-332	Fines and Forfeits	75,813							75,813
<b>Total Fines and Forfeits</b>		75,813							75,813

**POCONO TWP, MONROE 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	27,310	893	36,266		19,140		1,153,738	1,237,347
342.00	Rents and Royalties								
<b>Total Interest, Rents and Royalties</b>		27,310	893	36,266		19,140		1,153,738	1,237,347

Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants			4,600					4,600
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes								
<b>Total Federal</b>				4,600					4,600

State									
354.03	Highways and Streets			175,000					175,000
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	5,691							5,691
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		472,038						472,038
355.04	Alcoholic Beverage Licenses	2,350							2,350
355.05	General Municipal Pension System State Aid	274,871							274,871
355.07	Foreign Fire Insurance Tax Distribution	77,606							77,606
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

**POCONO TWP, MONROE 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	3,000							3,000
356.00	State Payments in Lieu of Taxes	432							432
<b>Total State</b>		363,950	472,038	175,000					1,010,988

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants			42,415					42,415
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>				42,415					42,415

Charges for Service									
361.00	General Government	27,113							27,113
362.00	Public Safety	440,384				624			441,008
363.20	Parking	12,628							12,628
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					3,824,779			3,824,779
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	10,716							10,716
368.00	Airports								

**POCONO TWP, MONROE 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						65,788	65,788
<b>Total Charges for Service</b>		490,841				3,825,403	65,788	4,382,032

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1						1
388.00	Fiduciary Fund Pension Contributions						303,200	303,200
389.00	All Other Unclassified Operating Revenues	494						494
<b>Total Unclassified Operating Revenues</b>		495					303,200	303,695

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,379						1,379
392.00	Interfund Operating Transfers			118,724				118,724
393.00	Proceeds of General Long-Term Debt			428,242				428,242
394.00	Proceeds of Short Term-Debt							

**POCONO TWP, MONROE 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	331,195							331,195
<b>Total Other Financing Sources</b>		332,574		546,966					879,540

**TOTAL REVENUES**

6,707,504	472,931	805,247		3,844,543		1,522,726	13,352,951
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**EXPENDITURES**

General Government									
400.00	Legislative (Governing) Body	20,266							20,266
401.00	Executive (Manager or Mayor)	155,804							155,804
402.00	Auditing Services / Financial Administration	116,171							116,171
403.00	Tax Collection	46,098							46,098
404.00	Solicitor / Legal Services	63,904		500					64,404
405.00	Secretary / Clerk	189,698							189,698
406.00	Other General Government Administration	36,369							36,369
407.00	IT-Networking Services-Data Processing	75,547							75,547
408.00	Engineering Services	52,483							52,483
409.00	General Government Buildings and Plant	41,758		25,797					67,555
<b>Total General Government</b>		798,098		26,297					824,395

**Public Safety**

410.00	Police	2,949,399		53,641					3,003,040
411.00	Fire	295,606							295,606
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	260,650							260,650

**POCONO TWP, MONROE 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	119,034							119,034
415.00	Emergency Management and Communications	285							285
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>		3,624,974		53,641					3,678,615

Health and Human Services									
420.00-425.00	Health and Human Services								
<b>Total Health and Human Services</b>									

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	39,020							39,020
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection			60,796		1,405,268			1,466,064
<b>Total Public Works - Sanitation</b>		39,020		60,796		1,405,268			1,505,084

Public Works - Highways and Streets									
430.00	General Services - Administration	1,118,170		517,869					1,636,039
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	32,074							32,074
433.00	Traffic Control Devices	16,256							16,256
434.00	Street Lighting								

**POCONO TWP, MONROE 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							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	91,428	473,000	1,020,065				1,584,493
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		1,257,928	473,000	1,537,934				3,268,862

### **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							
<b>Total Other Public Works Enterprises</b>								

### **Culture and Recreation**

451.00	Culture-Recreation Administration							
452.00	Participant Recreation	371						371
453.00	Spectator Recreation							
454.00	Parks	84,107		66,001				150,108

**POCONO TWP, MONROE 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								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
<b>Total Culture and Recreation</b>		84,478		66,001					150,479

Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development	132,792							132,792
464.00	Economic Opportunity								
465-469	All Other Community Development						65,788		65,788
<b>Total Community Development</b>		132,792					65,788		198,580

Debt Service									
471.00	Debt Principal (short-term and long-term)			146,362		1,059,556			1,205,918
472.00	Debt Interest (short-term and long-term)			13,178		316,329			329,507
475.00	Fiscal Agent Fees								
<b>Total Debt Service</b>				159,540		1,375,885			1,535,425

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,145							15,145
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

**POCONO TWP, MONROE 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	186,820							186,820
487.00	Other Group Insurance Benefits	183							183
<b>Total Employer Paid Benefits and Withholding Items</b>		202,148							202,148

Insurance									
486.00	Insurance, Casualty, and Surety	122,201				14,235			136,436
<b>Total Insurance</b>		122,201				14,235			136,436

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							209,857	209,857
489.00	All Other Unclassified Expenditures	414						34,404	34,818
<b>Total Unclassified Operating Expenditures</b>		414						244,261	244,675

Other Financing Uses									
491.00	Refund of Prior Year Revenues	2,593							2,593
492.00	Interfund Operating Transfers	118,724							118,724
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>		121,317							121,317

<b>TOTAL EXPENDITURES</b>	6,383,370	473,000	1,904,209		2,795,388		310,049	11,866,016
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	324,134	-69	-1,098,962		1,049,155		1,212,677	1,486,935
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**POCONO 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
<b>General Obligation Bonds and Notes</b>											
PennVest Loan	Note	2012	2034	8,300,000	6,123,059		385,556		5,737,503		5,737,503
<b>Revenue Bonds and Notes</b>											
Guar Sewer Rev Series B 2015	Note	2015	2035	4,350,000	1,695,000		165,000		1,530,000		1,530,000
Guar Sewer Rev Series B 2014	Note	2014	2035	4,351,000	3,772,000		198,000		3,574,000		3,574,000
Guar Sewer Rev Series 2018 Note	Note	2018	2035	4,593,000	3,248,000		311,000		2,937,000		2,937,000
<b>Lease Rental Debt</b>											
2019 Peterbilt Single Axle	Capital Leases	2018	2022	124,000	74,580		23,739		50,841		50,841
2019 Peterbilt Tandem Axle	Capital Leases	2018	2022	124,000	74,580		23,739		50,841		50,841
2020 Truck Leases	Capital Leases	2020	2024	428,242	0	428,242	98,884		329,358		329,358
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding** 13,778,503

**Capitalized lease obligations** 431,040

**Net debt** 14,209,543

**POCONO TWP, MONROE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	66,001		66,001
Police	46,021		46,021
Recreation			
Sewer	60,796		60,796
Solid Waste			
Streets / Highways	517,869	473,000	990,869
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	690,687	473,000	1,163,687

**EMPLOYEE COMPENSATION**

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

2,839,761

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

Signed: Zelenkofske Axelrod LLC Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**