

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

450365 POCONO TWP, MONROE COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

POCONO TWP, MONROE County BALANCE SHEET December 31, 2021

		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	4,172,596	505,493	1,700,019		3,300,944		9,792,749			19,471,801
140-144	Tax Receivable	122,642									122,642
121-129, 145-149	Accounts Receivable (excluding taxes)	97,720				330,139					427,859
130.00	Due From Other Funds	30,000									30,000
131-139, 150-159	Other Current Assets	195,687		81,055		20,764					297,506
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		4,618,645	505,493	1,781,074		3,651,847		9,792,749			20,349,808

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	9,508									9,508
200-209, 231-239	All Other Current Liabilities	177,484	1,852	124,964		19,605		570,604			894,509
230.00	Due To Other Funds			30,000							30,000

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	3,005,183	253,105						3,258,288
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	434,181							434,181
310.20	Earned Income Taxes / Wage Taxes	1,752,823							1,752,823
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	431,788							431,788
310.60	Amusement / Admission Taxes	416,780							416,780
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		6,040,755	253,105						6,293,860

Licenses and Permits									
320-322	All Other Licenses and Permits	2,500							2,500
321.80	Cable Television Franchise Fees	234,294							234,294
Total Licenses and Permits		236,794							236,794

Fines and Forfeits									
330-332	Fines and Forfeits	77,897							77,897
Total Fines and Forfeits		77,897							77,897

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	3,522	407	8,618		3,964		1,014,663	1,031,174
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		3,522	407	8,618		3,964		1,014,663	1,031,174

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		580,339						580,339
353.00	Federal Payments in Lieu of Taxes								
Total Federal			580,339						580,339

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	6,094							6,094
355.01	Public Utility Realty Tax (PURTA)	5,200							5,200
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		437,480						437,480
355.04	Alcoholic Beverage Licenses	2,550							2,550
355.05	General Municipal Pension System State Aid	259,053							259,053
355.07	Foreign Fire Insurance Tax Distribution	67,643							67,643
355.08	Local Share Assessment/Gaming Proceeds			126,055					126,055
355.09	Marcellus Shale Impact Fee Distribution								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	432							432
Total State		340,972	437,480	126,055					904,507

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	31,395							31,395
362.00	Public Safety	508,091				125			508,216
363.20	Parking	14,563							14,563
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					4,219,088			4,219,088
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	22,508							22,508
368.00	Airports								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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						142,402	142,402
Total Charges for Service		576,557				4,219,213	142,402	4,938,172

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						347,129	347,129
389.00	All Other Unclassified Operating Revenues	15,963						15,963
Total Unclassified Operating Revenues		15,963					347,129	363,092

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	102,123		64,634				166,757
392.00	Interfund Operating Transfers	74,121		1,386,830				1,460,951
393.00	Proceeds of General Long-Term Debt			487,592		7,207,000		7,694,592
394.00	Proceeds of Short Term-Debt							

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	279,442						279,442
Total Other Financing Sources		455,686		1,939,056		7,207,000		9,601,742

TOTAL REVENUES

7,748,146	1,271,331	2,073,729		11,430,177		1,504,194	24,027,577
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	22,413		1,994				24,407
401.00	Executive (Manager or Mayor)	155,950		118,215				274,165
402.00	Auditing Services / Financial Administration	130,490						130,490
403.00	Tax Collection	43,511						43,511
404.00	Solicitor / Legal Services	41,135		5,562				46,697
405.00	Secretary / Clerk	267,364						267,364
406.00	Other General Government Administration	60,749	132					60,881
407.00	IT-Networking Services-Data Processing	79,520						79,520
408.00	Engineering Services	59,053						59,053
409.00	General Government Buildings and Plant	53,848						53,848
Total General Government		914,033	132	125,771				1,039,936

Public Safety

410.00	Police	3,188,018		301,240				3,489,258
411.00	Fire	67,643	250,152					317,795
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	239,668						239,668

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	139,389							139,389
415.00	Emergency Management and Communications	3,733							3,733
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		3,638,451	250,152	301,240					4,189,843

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)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection			231,425		1,805,985			2,037,410
Total Public Works - Sanitation				231,425		1,805,985			2,037,410

Public Works - Highways and Streets									
430.00	General Services - Administration	1,178,420		370,976					1,549,396
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	82,612							82,612
433.00	Traffic Control Devices	18,041							18,041
434.00	Street Lighting								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	96,733		912,392				1,009,125
439.00	Highway Construction and Rebuilding Projects		437,521					437,521
Total Public Works - Highways and Streets		1,375,806	437,521	1,283,368				3,096,695

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	655						655
453.00	Spectator Recreation							
454.00	Parks	130,070		263,021				393,091

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	4,472							4,472
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	46,623					142,402		189,025
Total Culture and Recreation		181,820		263,021			142,402		587,243

Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development	135,630							135,630
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development		135,630							135,630

Debt Service									
471.00	Debt Principal (short-term and long-term)			273,844		9,070,419			9,344,263
472.00	Debt Interest (short-term and long-term)			17,326		231,928			249,254
475.00	Fiscal Agent Fees					58,445			58,445
Total Debt Service				291,170		9,360,792			9,651,962

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	211,173							211,173
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

POCONO TWP, MONROE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		211,173						211,173

Insurance								
486.00	Insurance, Casualty, and Surety	129,112				14,999		144,111
Total Insurance		129,112				14,999		144,111

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						225,460	225,460
489.00	All Other Unclassified Expenditures						41,124	41,124
Total Unclassified Operating Expenditures							266,584	266,584

Other Financing Uses								
491.00	Refund of Prior Year Revenues	13,846						13,846
492.00	Interfund Operating Transfers	1,035,366	80,247			345,338		1,460,951
493.00	All Other Financing Uses							
Total Other Financing Uses		1,049,212	80,247			345,338		1,474,797

TOTAL EXPENDITURES	7,635,237	768,052	2,495,995		11,527,114		408,986	22,835,384
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	112,909	503,279	-422,266		-96,937		1,095,208	1,192,193
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POCONO TWP
December 31, 2021

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	5,737,503		391,419		5,346,084		5,346,084
Revenue Bonds and Notes											
Guar Sewer Rev Series B 2015	Note	2015	2035	4,350,000	1,530,000		1,530,000		0		0
Guar Sewer Rev Series B 2014	Note	2014	2035	4,351,000	3,574,000		3,574,000		0		0
Guar Sewer Rev Series 2018 Note	Note	2018	2035	4,593,000	2,937,000		2,937,000		0		0
Guar Sewer Rev Series 2021	Note	2021	2035	7,207,000	0	7,207,000	638,000		6,569,000		6,569,000
Lease Rental Debt											
2019 Peterbilt Single Axle	Capital Leases	2018	2022	124,000	50,841		24,843		25,998		25,998
2019 Peterbilt Tandem Axle	Capital Leases	2018	2022	124,000	50,841		24,843		25,998		25,998
2020 Truck Leases	Capital Leases	2020	2024	428,242	329,358		92,529		236,829		236,829
2021 Bucket Truck	Capital Leases	2021	2025	135,184	0	135,184	28,875		106,309		106,309
2021 Boom Mower	Capital Leases	2021	2025	142,954	0	142,954	30,535		112,419		112,419
2021 Police Interceptor	Capital Leases	2021	2023	52,965	0	52,965	18,302		34,663		34,663
2021 Police Interceptor (3)	Capital Leases	2021	2023	156,489	0	156,489	53,917		102,572		102,572
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

11,915,084

Capitalized lease obligations

644,788

Net debt

12,559,872

POCONO TWP, MONROE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	209,454		209,454
Recreation			
Sewer			
Solid Waste			
Streets / Highways	278,138	671,426	949,564
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	487,592	671,426	1,159,018

EMPLOYEE COMPENSATION

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

2,952,168

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

Signed: Zelenkofske Axelrod LLC Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS