

DCED-CLGS-30 (9-09)

Received by DCED: 05/12/2020
Approved by DCED:

Department of Community & Economic Development
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RECEIVED
5/13/2020

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

130185 FRANKLIN TWP, CARBON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

FRANKLIN TWP, CARBON County
BALANCE SHEET
 December 31, 2019

		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	605,862	140,211	1,147,870		485,594		1,050,524			3,430,061
140-144	Tax Receivable	169,569	930	2,709							173,208
121-129, 145-149	Accounts Receivable (excluding taxes)	50,917				129,760					180,677
130.00	Due From Other Funds	4,196				459					4,655
131-139, 150-159	Other Current Assets	111,432				1,052					112,484
160-169	Fixed Assets					3,671,109					3,671,109
180-189	Other Debits										
Total Assets and Other Debits		941,976	141,141	1,150,579		4,287,974		1,050,524			7,572,194
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	32,058				2,101					34,159
200-209, 231-239	All Other Current Liabilities	51,471	717	1,737		3,750		9,362			67,037
230.00	Due To Other Funds	459						4,196			4,655

FRANKLIN TWP, CARBON County

BALANCE SHEET

December 31, 2019

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities					1,623,753					1,623,753
240-259	Current Portion of Long-Term Debt and Other Credits					123,981					123,981
Total Liabilities and Other Credits		83,988	717	1,737		1,753,585		13,558			1,853,585
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets					1,923,375					1,923,375
270-289	Fund Balance / Retained Earnings on 12/31	857,988	140,424	1,148,842		611,014		1,036,966			3,795,234
291-299	Other Equity										
Total Fund and Account Group Equity		857,988	140,424	1,148,842		2,534,389		1,036,966			5,718,609
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											7,572,194

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	681,490	12,458	55,826			749,774
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	13,319					13,319
310.10	Real Estate Transfer Taxes	75,687					75,687
310.20	Earned Income Taxes / Wage Taxes	544,773					544,773
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	37,832					37,832
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
	Total Taxes	1,353,101	12,458	55,826			1,421,385

Licenses and Permits							
320-322	All Other Licenses and Permits	960					960
321.80	Cable Television Franchise Fees						
	Total Licenses and Permits	960					960

Fines and Forfeits							
330-332	Fines and Forfeits	18,882					18,882
	Total Fines and Forfeits	18,882					18,882

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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		92,087	241,427					333,514

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	4,949						4,949
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		4,949						4,949

Charges for Service								
361.00	General Government	22,869			35			22,904
362.00	Public Safety	14,974						14,974
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	1,188						1,188
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				512,160			512,160
364.30	Solid Waste Collection and Disposal Charge (trash)	379,593						379,593
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	3,200	4,900					8,100
368.00	Airports							

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2019

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		421,824	4,900		512,195			938,919

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	175,000						175,000
388.00	Fiduciary Fund Pension Contributions					56,661		56,661
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		175,000				56,661		231,661

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,378						5,378
392.00	Interfund Operating Transfers	45,183	70,000				20,000	135,183
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	6,526			6,430		12,956
Total Other Financing Sources		57,087	70,000		6,430	20,000	153,517

TOTAL REVENUES

2,136,170	264,550	147,202	528,471	249,914	3,326,307
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	5,625		1,158			6,783
401.00	Executive (Manager or Mayor)	59,395					59,395
402.00	Auditing Services / Financial Administration	13,524					13,524
403.00	Tax Collection	34,383					34,383
404.00	Solicitor / Legal Services	4,878					4,878
405.00	Secretary / Clerk	53,891					53,891
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	27,937					27,937
409.00	General Government Buildings and Plant	27,370		10,138			37,508
Total General Government		227,003		11,296			238,299

Public Safety

410.00	Police	593,822		929			594,751
411.00	Fire	90,128	11,160				101,288
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	7,814					7,814

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	21,582		2,502				24,084
415.00	Emergency Management and Communications	681						681
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		714,027	11,160	3,431				728,618

Health and Human Services								
420.00-425.00	Health and Human Services	1,128						1,128
Total Health and Human Services		1,128						1,128

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	16,411						16,411
427.00	Solid Waste Collection and Disposal (garbage)	328,072		20,385				348,457
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection					462,517		462,517
Total Public Works - Sanitation		344,483		20,385		462,517		827,385

Public Works - Highways and Streets								
430.00	General Services - Administration	188,423						188,423
431.00	Cleaning of Streets and Gutters	5,521						5,521
432.00	Winter Maintenance - Snow Removal	61,510						61,510
433.00	Traffic Control Devices	13,647						13,647
434.00	Street Lighting	1,001						1,001

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	13,752						13,752
438.00	Maintenance and Repairs of Roads and Bridges	159,105	216,615					375,720
439.00	Highway Construction and Rebuilding Projects	29,450	130,173					159,623
Total Public Works - Highways and Streets		472,409	346,788					819,197

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	7,275						7,275
453.00	Spectator Recreation	852						852
454.00	Parks	18,237	7,487					25,724

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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							
458.00	Libraries							
457.00	Civil and Military Celebrations	50						50
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		26,414	7,487					33,901

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	275						275
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		275						275

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)				18,041			18,041
475.00	Fiscal Agent Fees							
Total Debt Service					18,041			18,041

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	598						598
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	42,517						42,517

FRANKLIN TWP, CARBON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	3,716					3,716
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		46,831					46,831

Insurance							
486.00	Insurance, Casualty, and Surety						
Total Insurance							

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					89,497	89,497
489.00	All Other Unclassified Expenditures					11,714	11,714
Total Unclassified Operating Expenditures						101,211	101,211

Other Financing Uses							
491.00	Refund of Prior Year Revenues	17,666					17,666
492.00	Interfund Operating Transfers	90,000				45,183	135,183
493.00	All Other Financing Uses						
Total Other Financing Uses		107,666				45,183	152,849

TOTAL EXPENDITURES	1,940,236	365,435	35,112		480,558	146,394	2,967,735
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	195,934	-100,885	112,090		47,913	103,520	358,572
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FRANKLIN TWP
December 31, 2019

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											
Revenue Bonds and Notes											
2002 GUARANTEED SEWER REVENUE BONDS #71099 (PENNVEST)	Note	2002	2033	3,622,213	1,870,482		122,748		1,747,734		1,747,734
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	1,747,734
Capitalized lease obligations	0
Net debt	1,747,734

FRANKLIN TWP, CARBON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	11,525		11,525
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	6,393		6,393
Recreation			
Sewer			
Solid Waste			
Streets / Highways	149,853		149,853
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	167,771		167,771

EMPLOYEE COMPENSATION

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

745,423

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

Signed: CHRIST BETLEY Appointed Auditor/CPA

December 31, 2019

NOTES / COMMENTS