

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010033 ABBOTTSTOWN BORO, ADAMS COUNTY**



## ABBOTTSTOWN BORO, ADAMS 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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		20,416									20,416
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	214,371	104,693								319,064
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		214,371	104,693								319,064
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											339,480

**ABBOTTSTOWN BORO, ADAMS 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	151,309	16,076					167,385
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	3,539						3,539
310.10	Real Estate Transfer Taxes	7,645						7,645
310.20	Earned Income Taxes / Wage Taxes	129,227						129,227
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	24,306						24,306
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		316,026	16,076					332,102

**Licenses and Permits**

320-322	All Other Licenses and Permits	730						730
321.80	Cable Television Franchise Fees	14,108						14,108
<b>Total Licenses and Permits</b>		14,838						14,838

**Fines and Forfeits**

330-332	Fines and Forfeits	3,498						3,498
<b>Total Fines and Forfeits</b>		3,498						3,498

**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	235	45					280
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		235	45					280

<b>Federal</b>								
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							
<b>Total Federal</b>								

<b>State</b>								
354.03	Highways and Streets							
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)	319						319
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		32,415					32,415
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	4,402						4,402
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		4,721	32,415					37,136

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	53,695						53,695
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>		53,695						53,695

Charges for Service								
361.00	General Government	7,368						7,368
362.00	Public Safety	155						155
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
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	450						450
368.00	Airports							

**ABBOTTSTOWN BORO, ADAMS 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							
<b>Total Charges for Service</b>		7,973						7,973

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	100						100
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	11						11
<b>Total Unclassified Operating Revenues</b>		111						111

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	11,620						11,620
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	910						910
<b>Total Other Financing Sources</b>		12,530						12,530
<b>TOTAL REVENUES</b>		413,627	48,536					462,163

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	3,875						3,875
401.00	Executive (Manager or Mayor)	43,588						43,588
402.00	Auditing Services / Financial Administration	7,000						7,000
403.00	Tax Collection	3,744						3,744
404.00	Solicitor / Legal Services	20,755						20,755
405.00	Secretary / Clerk	45,277						45,277
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	5,185						5,185
408.00	Engineering Services	24,495						24,495
409.00	General Government Buildings and Plant	10,007						10,007
<b>Total General Government</b>		163,926						163,926

Public Safety								
410.00	Police	34,701						34,701
411.00	Fire	13,539	16,076					29,615
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	4,781						4,781



**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	5,475						5,475
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							
<b>Total Public Safety</b>		58,496	16,076					74,572

**Health and Human Services**

420.00-425.00	Health and Human Services	1,000						1,000
<b>Total Health and Human Services</b>		1,000						1,000

**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							
<b>Total Public Works - Sanitation</b>								

**Public Works - Highways and Streets**

430.00	General Services - Administration	2,265						2,265
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	9,480						9,480
433.00	Traffic Control Devices							
434.00	Street Lighting	5,994						5,994

**ABBOTTSTOWN BORO, ADAMS 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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	65,950						65,950
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	23,593						23,593
439.00	Highway Construction and Rebuilding Projects	36,400						36,400
<b>Total Public Works - Highways and Streets</b>		143,682						143,682

<b>Other Public Works Enterprises</b>								
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>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	2,181						2,181
453.00	Spectator Recreation	5,643						5,643
454.00	Parks	13,220						13,220

**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations	736						736
458.00	Senior Citizens' Centers	2,000						2,000
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		23,780						23,780

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	44,000						44,000
472.00	Debt Interest (short-term and long-term)	7,287						7,287
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		51,287						51,287

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	9,884						9,884
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

ABBOTTSTOWN BORO, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	1,955						1,955
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		11,839						11,839

Insurance								
486.00	Insurance, Casualty, and Surety	9,199						9,199
<b>Total Insurance</b>		9,199						9,199

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	1,478						1,478
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,478						1,478

<b>TOTAL EXPENDITURES</b>	464,687	16,076						480,763
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-51,060	32,460						-18,600
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## ABBOTTSTOWN BORO

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
<b>General Obligation Bonds and Notes</b>											
New office building and improve SW system facilities	Note	2015	2040	538,586	276,586		44,000		232,586		232,586
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	232,586
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	232,586

**ABBOTTSTOWN BORO, ADAMS County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	3,462		3,462
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		115,175	115,175
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	3,462	115,175	118,637

**EMPLOYEE COMPENSATION**

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

123,656

**ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION**

To the:           Governing Body of the Municipality  
                    President Judge of the Court of Common Pleas  
                    Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the ABBOTTSTOWN BORO have audited, adjusted and settled the various funds and account groups of the ABBOTTSTOWN BORO for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of ABBOTTSTOWN BORO for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

December 31, 2021

**NOTES / COMMENTS**