

**2009 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**450365 POCONO TWP, MONROE COUNTY**



## POCONO TWP, MONROE County

## BALANCE SHEET

December 31, 2009

		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>		143						145,802			145,945

<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	459,926	65,397	785,826				2,808,290			4,119,439
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		459,926	65,397	785,826				2,808,290			4,119,439

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											4,265,384
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POCONO TWP, MONROE County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2009

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	1,728,168	378,267					2,106,435
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	140,843						140,843
310.20	Earned Income Taxes / Wage Taxes	1,155,012						1,155,012
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	371,107						371,107
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		3,395,130	378,267					3,773,397

**Licenses and Permits**

320-322	All Other Licenses and Permits	333,405						333,405
321.80	Cable Television Franchise Fees							
<b>Total Licenses and Permits</b>		333,405						333,405

**Fines and Forfeits**

330-332	Fines and Forfeits	79,151						79,151
<b>Total Fines and Forfeits</b>		79,151						79,151

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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## REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	4,354	638	32,288			275,028	312,308
342.00	Rents and Royalties	24,000						24,000
<b>Total Interest, Rents and Royalties</b>		28,354	638	32,288			275,028	336,308

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants			163,042				163,042
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>				163,042				163,042

State								
354.03	Highways and Streets							
354.09	Community Development	9,800						9,800
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	36,705	19,989	3,850,000				3,906,694
355.01	Public Utility Realty Tax (PURTA)	5,136						5,136
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		295,529					295,529
355.04	Alcoholic Beverage Licenses	2,802						2,802
355.05	General Municipal Pension System State Aid	147,856						147,856
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
355.09	Marcellus Shale Impact Fee Distribution							
356.00	State Payments in Lieu of Taxes	424						424
355.00	All Other State Shared Revenues and Entitlements	84,598						84,598
<b>Total State</b>		287,321	315,518	3,850,000				4,452,839

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants			297,490				297,490
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>				297,490				297,490

Charges for Service								
361.00	General Government							
362.00	Public Safety	66,242						66,242
363.20	Parking							
363.00	All Other Charges for Highway & Streets 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							

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
368.00	Airports							
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>		66,242						66,242

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	102	13,451					13,553
388.00	Fiduciary Fund Pension Contributions					223,076		223,076
389.00	All Other Unclassified Operating Revenues	22,454				14,443		36,897
<b>Total Unclassified Operating Revenues</b>		22,556	13,451			237,519		273,526

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	426,500	31,875	89,194			5,802	553,371
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt			8,408,204				8,408,204

**POCONO TWP, MONROE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2009

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	61,249		37,563				98,812
<b>Total Other Financing Sources</b>		487,749	31,875	8,534,961			5,802	9,060,387

<b>TOTAL REVENUES</b>	4,699,908	739,749	12,877,781				518,349	18,835,787
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	10,500						10,500
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	12,894						12,894
403.00	Tax Collection	99,651						99,651
404.00	Solicitor / Legal Services	37,761					3,192	40,953
405.00	Secretary / Clerk	141,926						141,926
406.00	Other General Government Administration	123,260						123,260
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	38,551					8,551	47,102
409.00	General Government Buildings and Plant	52,099						52,099
<b>Total General Government</b>		516,642					11,743	528,385

Public Safety								
410.00	Police	1,596,108						1,596,108
411.00	Fire	84,598	180,000					264,598
412.00	Ambulance / Rescue	50,000	70,000					120,000
413.00	UCC and Code Enforcement	237,456						237,456
414.00	Planning and Zoning	128,495						128,495
415.00	Emergency Management and Communications							

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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

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>		2,096,657	250,000					2,346,657

#### Health and Human Services

420.00-425.00	Health and Human Services	3,038						3,038
<b>Total Health and Human Services</b>		3,038						3,038

#### Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	21,132						21,132
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	100		6,929,778				6,929,878
<b>Total Public Works - Sanitation</b>		21,232		6,929,778				6,951,010

#### Public Works - Highways and Streets

430.00	General Services - Administration	534,196		27,731				561,927
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	88,858	32,067					120,925
433.00	Traffic Control Devices	24,906	32,467					57,373
434.00	Street Lighting							
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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

437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	30,567	38,446					69,013
439.00	Highway Construction and Rebuilding Projects	57,181	200,000					257,181
<b>Total Public Works - Highways and Streets</b>		735,708	302,980	27,731				1,066,419

#### 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	6,363						6,363
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		6,363						6,363

#### Culture and Recreation

451.00	Culture-Recreation Administration	50,972	145,404					196,376
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries							

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		50,972	145,404					196,376

Community Development								
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>								

Debt Service								
471.00	Debt Principal (short-term and long-term)	223,249		5,851,663				6,074,912
472.00	Debt Interest (short-term and long-term)	37,209		58,379				95,588
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		260,458		5,910,042				6,170,500

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	166,847	4,615					171,462
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	161,808						161,808
484.00	Worker Compensation Insurance	66,001						66,001

POCONO TWP, MONROE County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
487.00	Other Group Insurance Benefits	499,181						499,181
<b>Total Employer Paid Benefits and Withholding Items</b>		893,837	4,615					898,452

Insurance								
486.00	Insurance, Casualty, and Surety	78,707						78,707
<b>Total Insurance</b>		78,707						78,707

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						17,844	17,844
489.00	All Other Unclassified Expenditures	3,877					24,572	28,449
<b>Total Unclassified Operating Expenditures</b>		3,877					42,416	46,293

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	37,677		515,694				553,371
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		37,677		515,694				553,371

<b>TOTAL EXPENDITURES</b>	4,705,168	702,999	13,383,245				54,159	18,845,571
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-5,260	36,750	-505,464				464,190	-9,784
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**POCONO TWP**  
December 31, 2009

**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>											
PNC Bank	Note	2000	2009	92,000	4,117		4,117		0		0
PNC Bank	Note	2002	2012	118,750	47,012		11,817		35,195		35,195
M&T Line of Credit - Sewer	Note	2005	2020	2,000,000	782,910	2,115,579	2,898,489		0		0
Pocono Community Bank Line of Credit	Note	2008	2020	2,500,000	50,000	4,742,545	2,953,174		1,839,371		1,839,371
PennStar Line of Credit	Note	2009	2013	1,500,000	0	1,500,000			1,500,000		1,500,000
Pocono Community Bank	Note	2009	2020	50,000	0	50,000			50,000		50,000
PNC Bank	Note	2006	2016	805,000	621,373		76,013		545,360		545,360
PNC Bank	Note	2008	2020	180,000	166,680		23,803		142,877		142,877
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Bank Capital Services-2008 Chipper	Lease Rentals	2008	2010	31,938	20,712		11,226		9,486		9,486
Laurel Capital - Pocono Peterbilt	Lease Rentals	2005	2009	104,262	22,762		22,762		0		0
PNC Leasing - 2006 Peterbilt	Lease Rentals	2005	2010	112,192	41,603		23,386		18,217		18,217
PNC Leasing	Lease Rentals	2006	2011	113,889	69,435		22,726		46,709		46,709
PNC Equipment Financing	Lease Rentals	2007	2012	101,400	73,211		19,817		53,394		53,394
PNC Equipment Financing	Lease Rentals	2009	2014	178,743	0	178,743			178,743		178,743
Copier lease	Lease Rentals	2008	2009	9,275	6,221		6,221		0		0
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

4,419,352

**Capitalized lease obligations**

0

**Net debt**

4,419,352

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

December 31, 2009

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	44,843		44,843
Recreation		55,808	55,808
Sewer		6,929,778	6,929,778
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	44,843	6,985,586	7,030,429

**EMPLOYEE COMPENSATION**

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

2,110,016

