

DCED-CLGS-30

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Borough of: GREEN LANE BOROUGH County: MONTGOMERY

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

GREEN LANE BOROUGH

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**Balance Sheet
December 31, 2020**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 63,820	\$ 11,060	\$	\$
140-144	Tax Receivable	3,112			
121-129					
145-149	Account Receivable (excluding taxes)	-			
130	Due From Other Funds	-	-	-	
131-139					
150-159	Other Current Assets	2,089			
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 69,021	\$ 11,060	\$ -	\$ -

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	3,335			
230	Due To Other Funds	-	-		
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 3,335	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	65,686	11,060	-	
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 65,686	\$ 11,060	\$ -	\$ -

		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
Assets and Other Debits		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	\$	\$	\$ -		\$	\$ 74,880
140-144	Tax Receivable						3,112
121-129							
145-149	Account Receivable (excluding taxes)						-
130	Due From Other Funds						
131-139							
150-159	Other Current Assets						2,089
160-169	Fixed Assets				-		-
180-189	Other Debits						-
Total Assets and Other Debits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,081

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$	\$	\$	\$	\$ -
200-209							
231-239	All Other Current Liabilities						3,335
230	Due To Other Funds						-
260-269	Long Term Liabilities						-
240-259	Current Portion of Long-Term Debt & Other Credits						-
Total Liabilities and Other Credits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,335

Fund and Account Group Equity							
281-284	Contributed Capital	\$	\$	\$	\$	\$	\$ -
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31			-	-		76,746
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,746

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY							\$ 80,081
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Statement of Revenues and Expenditures December 31, 2020					
Revenues		Governmental Funds			
Taxes		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	\$ 51,115	\$ -	\$ -	\$ -
305.00	Occupation Taxes(levied under municipal code)				
308.00	Residence Taxes(levied by cities of 3rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes	1,164			
310.10	Real Estate Transfer Taxes	15,697			
310.20	Earned Income Taxes/Wage Taxes	65,727			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511/Taxes				
Total Taxes		\$ 133,703	\$ -	\$ -	\$ -

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees	8,599			
Total Licenses and Permits		\$ 8,599	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	\$	333	\$	-
				\$	-
				\$	-

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$	139	\$	8
342.00	Rents and Royalties				
Total Interest, Rents, and Royalties		\$	139	\$	8

Revenues		Proprietary Funds		Fiduciary Fund	Total
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 51,115
305.00	Occupation Taxes(levied under municipal code)				-
308.00	Residence Taxes(levied by cities of 3rd Class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				1,164
310.10	Real Estate Transfer Taxes				15,697
310.20	Earned Income Taxes/Wage Taxes				65,727
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				-
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
					-
					-
					-
					-
Total Taxes		\$ -	\$ -	\$ -	\$ 133,703

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees				8,599
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 8,599

Fines and Forfeits					
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 333

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$	\$	\$ -	\$ 147
342.00	Rents and Royalties				-
Total Interest, Rents, and Royalties		\$ -	\$ -	\$ -	\$ 147

Intergovernmental Revenues		Governmental Funds			
Federal		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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 & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway 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				
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		15,821		
355.04	Alcoholic Beverage Licenses	150			
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	3,273			
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
Total State		\$ 3,423	\$ 15,821	\$ -	\$ -

Local Governmental 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		\$ -	\$ -	\$ -	\$ -

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ -

State					
354.03	Highway 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				-
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				15,821
355.04	Alcoholic Beverage Licenses				150
355.05	General Municipal Pension System State Aid				-
355.07	Foreign Fire Insurance Tax Distribution				3,273
355.08	Local Share Assessment/Gaming Proceeds				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payment in Lieu of Taxes				-
Total State		\$ -	\$ -	\$ -	\$ 19,244

Local Governmental 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		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES	\$ 19,244
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Revenues	Governmental Funds
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Charges for Service		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	\$ 384	\$ -	\$ -	\$ -
362.00	Public Safety	543			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & 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				
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 Services				
Total Charges for Services		\$ 927	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors				
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues				
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers				
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	16			
Total Other Financing Sources		\$ 16	\$ -	\$ -	\$ -

TOTAL REVENUES	\$ 147,140	\$ 15,829	\$ -	\$ -
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Revenues	Proprietary Funds	Fiduciary Fund	Total
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Charges for Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	\$ -	\$ -	\$ -	\$ 384
362.00	Public Safety				543
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges				-
364.30	Solid Waste Collection & 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				-
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 Services				-
Total Charges for Services		\$ -	\$ -	\$ -	\$ 927

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions				\$ -
389.00	All Other Unclassified Operating Revenues				-
Total Unclassified Operating Revenues		\$ -	\$ -	\$ -	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers				-
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				16
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 16

TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 162,969
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EXPENDITURES		Governmental Funds			
General Government		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	\$ 23,635	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	900			
402.00	Auditing Services/Financial Administration				
403.00	Tax Collection	2,781			
404.00	Solicitor/Legal Services	21,355			
405.00	Secretary/Clerk	16,310			
406.00	Other General Government Administration				
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services	12,768			
409.00	General Government Buildings and Plant				
Total General Government		\$ 77,749	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ -
411.00	Fire	3,317			
412.00	Ambulance/Rescue				
413.00	UCC and Code Enforcement	621			
414.00	Planning and Zoning	2,568			
415.00	Emergency Management & Communications				
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		\$ 6,506	\$ -	\$ -	\$ -

Health and Human Services					
420.00-425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
General Government		Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body	\$ -	\$ -	\$ -	23,635
401.00	Executive (Manager or Mayor)				900
402.00	Auditing Services/Financial Administration				-
403.00	Tax Collection				2,781
404.00	Solicitor/Legal Services				21,355
405.00	Secretary/Clerk				16,310
406.00	Other General Government Administration				-
407.00	IT-Networking Services-Data Processing				-
408.00	Engineering Services				12,768
409.00	General Government Buildings and Plant				-
Total General Government		\$ -	\$ -	\$ -	77,749

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	-
411.00	Fire				3,317
412.00	Ambulance/Rescue				-
413.00	UCC and Code Enforcement				621
414.00	Planning and Zoning				2,568
415.00	Emergency Management & Communications				-
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		\$ -	\$ -	\$ -	6,506

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	-

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	-
427.00	Solid Waste Collection and Disposal (trash)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment				-
Total Public Works - Sanitation		\$ -	\$ -	\$ -	-

EXPENDITURES		Governmental Funds			
Public Works - Highways and Streets		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services- Administration	\$ 5,362	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters	-			
432.00	Winter Maintenance- Snow Removal	3,232			
433.00	Traffic Control Devices				
434.00	Street Lighting	424	10,716		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		9,753		
437.00	Repairs of Tools and Machinery				
438.00	Maintenance & Repairs of Roads & Bridges	10,474			
439.00	Highway Construction and Rebuilding Projects	-	-		
Total Public Works - Highways and Streets		\$ 19,492	\$ 20,469	\$ -	\$ -

Public Works - Other Services					
440.00	Airports	\$ -	\$ -	\$ -	\$ -
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking Facilities				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works-Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture- Recreation Administration		\$ -	\$ -	\$ -
452.00	Participant Recreation				
453.00	Spectator Recreation				
454.00	Parks	3,000			
455.00	Shade Trees				
456.00	Libraries	1,200			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation				
Total Culture and Recreation		\$ 4,200	\$ -	\$ -	\$ -

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
Public Works - Highways and Streets		Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services- Administration	\$ -	\$ -	\$ -	5,362
431.00	Cleaning of Streets and Gutters				-
432.00	Winter Maintenance- Snow Removal				3,232
433.00	Traffic Control Devices				-
434.00	Street Lighting				11,140
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				9,753
437.00	Repairs of Tools and Machinery				-
438.00	Maintenance & Repairs of Roads & Bridges				10,474
439.00	Highway Construction and Rebuilding Projects				-
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	39,961

Public Works - Other Services					
440.00	Airports	\$ -	\$ -	\$ -	-
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking Facilities				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works-Other Services		\$ -	\$ -	\$ -	-

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	-
452.00	Participant Recreation				-
453.00	Spectator Recreation				-
454.00	Parks				3,000
455.00	Shade Trees				-
456.00	Libraries				1,200
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				-
Total Culture and Recreation		\$ -	\$ -	\$ -	4,200

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	-
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-469.00	All Other Community Development				-
Total Community Development		\$ -	\$ -	\$ -	-

EXPENDITURES		Governmental Funds			
Debt Service		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
471.00	Debt Principal (short-term and long-term)	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)				
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 1,953	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions				
484.00	Worker Compensation Insurance	5,456			
487.00	Group Insurance and Other Benefits				
Total Employer Paid Benefits & Withholding Items		\$ 7,409	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 250	\$ -	\$ -	\$ -

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures				
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers				
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ 115,606	\$ 20,469	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 31,534	\$ (4,640)	\$ -	\$ -
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EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
Debt Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)				-
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ -	\$ -	\$ -	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ -	\$ -	\$ -	\$ 1,953
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions			-	-
484.00	Worker Compensation Insurance				5,456
487.00	Group Insurance and Other Benefits	-			-
Total Employer Paid Benefits & Withholding Items		\$ -	\$ -	\$ -	\$ 7,409

Insurance					
486.00	Insurance, Casualty, and Surety	\$ -	\$ -	\$ -	250

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	-
489.00	All Other Unclassified Expenditures				-
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers				-
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -

TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 136,075
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ 26,894
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\$	-
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\$	-

STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire			-
Gas System			-
General Government	-		-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police			-
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways			-
Water			-
Other (Please Specify)			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES

\$ -

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. \$ 22,601
 paid this year (including all employees and elected officials)*

*Use income from box 16 of the W-3 Statement

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

October 29, 2021

INDEPENDENT AUDITORS' REPORT

To the: Council Members of Green Lane Borough
President Judge of the Court of Common Pleas
Department of Community and Economic Development

We have audited the accompanying annual audit and financial report of Green Lane Borough, Green Lane, Pennsylvania, as of December 31, 2020 which comprise the balance sheet for each fund type as of December 31, 2020 and the related statement of revenues and expenditures for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Borough's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of Green Lane Borough, Green Lane, Pennsylvania as of December 31, 2020 and the revenues it received and the expenditures it paid for the year then ended, on the basis of accounting described in the second paragraph.

Basis of Accounting

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, Green Lane Borough, Green Lane, Pennsylvania, prepares its annual audit and financial report on the modified cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Borough does not include footnote disclosures. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of the governing body and management of Green Lane Borough, Green Lane, Pennsylvania; for filing with the Department of Community and Economic Development and the County Courthouse; and is not intended to be and should not be used by anyone other than these specified parties.

KimmeL, LORAH & Associates, LLP
Certified Public Accountants