

**CITY OF GETTYSBURG**  
**COMPILED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2020**

# CITY OF GETTYSBURG

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**KOHLMAN, BIERSCHBACH & ANDERSON, LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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WITH AN OFFICE IN  
MOBRIDGE, SOUTH DAKOTA

ACCOUNTANTS' COMPILATION REPORT

City Council  
City of Gettysburg  
109 East Commercial Avenue  
Gettysburg, South Dakota 57442

Management is responsible for the accompanying financial statements of the City of Gettysburg, South Dakota, which comprise the statement of net position - modified cash basis, the balance sheet - modified cash basis for governmental funds, and statement of net position - modified cash basis for proprietary funds as of December 31, 2020, and the related statement of activities - modified cash basis, the statement of revenues, expenditures and changes in fund balances - modified cash basis for governmental funds, and statement of revenues, expenses, and changes in net position - modified cash basis for proprietary funds for the year then ended, and the accompanying supplementary information contained in the budgetary comparison schedule and schedule of changes in long-term debt, included in the accompanying prescribed form in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information and the schedule of changes in long-term debt, on pages 10 through 12 of the prescribed forms, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Department of Legislative Audit of the State of South Dakota, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the City of Gettysburg and the Department of Legislative Audit of the State of South Dakota, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to the City of Gettysburg.

*Kohlman, Bierschbach & Anderson, LLP*

March 29, 2021

**CITY OF GETTYSBURG  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
DECEMBER 31, 2020**

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
<b>ASSETS:</b>			
Cash and Cash Equivalents	1,059,481.00	543,920.00	1,603,401.00
Investments	1,532,764.00	214,555.00	1,747,319.00
<b>Restricted Assets:</b>			
Cash and cash equivalents		51,866.00	51,866.00
Investments			0.00
<b>TOTAL ASSETS</b>	<b>2,592,245.00</b>	<b>810,341.00</b>	<b>3,402,586.00</b>
<b>NET POSITION:</b>			
Restricted For: (See Note ___)			
Capital Projects Purposes			0.00
Debt Service Purposes		8,930.00	8,930.00
Permanently Restricted Purposes			
Survey Purposes		27,500.00	27,500.00
Customer Deposits		15,436.00	15,436.00
Gross Receipt Tax Purpose	3,700.00		3,700.00
Unrestricted (Deficit)	2,588,545.00	758,475.00	3,347,020.00
<b>TOTAL NET POSITION</b>	<b>2,592,245.00</b>	<b>810,341.00</b>	<b>3,402,586.00</b>

CITY OF GETTYSBURG  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>Primary Government:</b>							
Governmental Activities:							
General Government	112,882.00	26,194.00	4,405.00	2,219.00	(80,064.00)		(80,064.00)
Public Safety	205,533.00	277.00	92,647.00	12,075.00	(100,534.00)		(100,534.00)
Public Works	893,166.00	114,645.00	99,121.00	144,321.00	(535,079.00)		(535,079.00)
Health and Welfare	124,779.00	83,020.00	13,836.00		(27,923.00)		(27,923.00)
Culture and Recreation	140,141.00	8,880.00	2,137.00		(129,124.00)		(129,124.00)
Conservation and Development	44,234.00				(44,234.00)		(44,234.00)
Intergovernmental					0.00		0.00
Miscellaneous	29.00	26,401.00			26,372.00		26,372.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt	2,309.00				(2,309.00)		(2,309.00)
<b>Total Governmental Activities</b>	<b>1,523,073.00</b>	<b>259,417.00</b>	<b>212,146.00</b>	<b>158,615.00</b>	<b>(892,895.00)</b>		<b>(892,895.00)</b>
Business-Type Activities:							
Water	299,731.00	312,565.00				12,834.00	12,834.00
Sewer	100,545.00	138,079.00		27,500.00		65,034.00	65,034.00
<b>Total Business-Type Activities</b>	<b>400,276.00</b>	<b>450,644.00</b>	<b>0.00</b>	<b>27,500.00</b>		<b>77,868.00</b>	<b>77,868.00</b>
<b>Total Primary Government</b>	<b>1,923,349.00</b>	<b>710,061.00</b>	<b>212,146.00</b>	<b>186,115.00</b>	<b>(892,895.00)</b>	<b>77,868.00</b>	<b>(815,027.00)</b>
<b>General Revenues:</b>							
Taxes:							
Property Taxes					681,734.00		681,734.00
Sales Taxes					621,556.00		621,556.00
State Shared Revenues					18,774.00		18,774.00
Grants and Contributions not Restricted to Specific Programs							0.00
Unrestricted Investment Earnings					7,169.00	2,264.00	9,433.00
Debt Issued							0.00
Miscellaneous Revenue					14,775.00		14,775.00
Special Items							0.00
Extraordinary Items							0.00
Transfers					721.00	(721.00)	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>					<b>1,344,729.00</b>	<b>1,543.00</b>	<b>1,346,272.00</b>
<b>Change in Net Position</b>					<b>451,834.00</b>	<b>79,411.00</b>	<b>531,245.00</b>
<b>Net Position-Beginning</b>					<b>2,140,411.00</b>	<b>730,930.00</b>	<b>2,871,341.00</b>
<b>Adjustments:</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adjusted Net Position-Beginning</b>					<b>2,140,411.00</b>	<b>730,930.00</b>	<b>2,871,341.00</b>
<b>NET POSITION-ENDING</b>					<b>2,592,245.00</b>	<b>810,341.00</b>	<b>3,402,586.00</b>

\*This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note \_\_\_\_.

\*\* The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

**CITY OF GETTYSBURG  
BALANCE SHEET - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>			
Cash and Cash Equivalents	1,055,781.00	3,700.00	1,059,481.00
106 Cash with Fiscal Agent			0.00
151 Investments	1,532,764.00		1,532,764.00
107.1 Restricted Cash and Cash Equivalents			0.00
107.2 Restricted Investments			0.00
	<u>2,588,545.00</u>	<u>3,700.00</u>	<u>2,592,245.00</u>
<b>TOTAL ASSETS</b>			
<b>FUND BALANCES: (See Note ___)</b>			
263 Nonspendable			0.00
264 Restricted		3,700.00	3,700.00
265 Committed			0.00
266 Assigned	128.00		128.00
267 Unassigned	2,588,417.00		2,588,417.00
	<u>2,588,545.00</u>	<u>3,700.00</u>	<u>2,592,245.00</u>
<b>TOTAL FUND BALANCES</b>			

**CITY OF GETTYSBURG**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
310 Taxes:			
311 General Property Taxes	679,249.00		679,249.00
312 Airflight Property Tax			0.00
313 General Sales and Use Taxes	598,822.00	22,734.00	621,556.00
314 Gross Receipts Business Taxes			0.00
315 Amusement Taxes	96.00		96.00
317 Excise Tax			0.00
318 Tax Deed Revenue			0.00
319 Penalties and Interest on Delinquent Taxes	2,389.00		2,389.00
<b>Total Taxes</b>	<b>1,280,556.00</b>	<b>22,734.00</b>	<b>1,303,290.00</b>
320 Licenses and Permits	5,755.00		5,755.00
330 Intergovernmental Revenue:			
331 Federal Grants	252,106.00		252,106.00
332 Federal Shared Revenue			0.00
333 Federal Payments in Lieu of Taxes			0.00
334 State Grants	12,105.00		12,105.00
335 State Shared Revenue:			
335.01 Bank Franchise Tax	10,731.00		10,731.00
335.02 Prorate License Fees	4,456.00		4,456.00
335.03 Liquor Tax Reversion (25%)	8,043.00		8,043.00
335.04 Motor Vehicle Licenses	22,357.00		22,357.00
335.06 Fire Insurance Premiums Reversion			0.00
335.08 Local Government Highway and Bridge Fund	57,293.00		57,293.00
335.09 911 Remittances			0.00
335.20 Other			0.00
336 State Payments in Lieu of Taxes			0.00
338 County Shared Revenue:			
338.01 County Road Tax (25%)	9,664.00		9,664.00
338.02 County Road and Bridge Tax (25%)			0.00
338.03 County Wheel Tax			0.00
338.99 Other	10,000.00		10,000.00
339 Other Intergovernmental Revenues			0.00
<b>Total Intergovernmental Revenue</b>	<b>386,755.00</b>	<b>0.00</b>	<b>386,755.00</b>
340 Charges for Goods and Services:			
341 General Government			0.00
342 Public Safety			0.00
343 Highways and Streets	8,475.00		8,475.00
344 Sanitation	106,170.00		106,170.00
345 Health	310.00		310.00
346 Culture and Recreation	8,880.00		8,880.00
347 Ambulance	82,710.00		82,710.00
348 Cemetery			0.00
349 Other	26,401.00		26,401.00
<b>Total Charges for Goods and Services</b>	<b>232,946.00</b>	<b>0.00</b>	<b>232,946.00</b>
350 Fines and Forfeits:			
351 Court Fines and Costs	277.00		277.00
352 Animal Control Fines			0.00

**CITY OF GETTYSBURG**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
353 Parking Meter Fines			0.00
354 Library			0.00
359 Other			0.00
Total Fines and Forfeits	277.00	0.00	277.00
360 Miscellaneous Revenue:			
361 Investment Earnings	7,169.00		7,169.00
362 Rentals	20,439.00		20,439.00
363 Special Assessments			0.00
364 Maintenance Assessments			0.00
367 Contributions and Donations from Private Sources	2,780.00		2,780.00
368 Liquor Operating Agreement Income			0.00
369 Other	14,775.00		14,775.00
Total Miscellaneous Revenue	45,163.00	0.00	45,163.00
Total Revenue	1,951,452.00	22,734.00	1,974,186.00
<b>Expenditures:</b>			
410 General Government:			
411 Legislative	19,001.00		19,001.00
412 Executive	5,486.00		5,486.00
413 Elections	1,408.00		1,408.00
414 Financial Administration	86,987.00		86,987.00
419 Other			0.00
Total General Government	112,882.00	0.00	112,882.00
420 Public Safety:			
421 Police	177,464.00		177,464.00
422 Fire	28,069.00		28,069.00
423 Protective Inspection			0.00
424 Corrections			0.00
429 Other Protection			0.00
Total Public Safety	205,533.00	0.00	205,533.00
430 Public Works:			
431 Highways and Streets	461,055.00		461,055.00
432 Sanitation	100,277.00		100,277.00
433 Water			0.00
434 Electricity			0.00
435 Airport	302,460.00		302,460.00
436 Parking Facilities			0.00
437 Cemeteries			0.00
438 Natural Gas			0.00
439 Transit			0.00
Total Public Works	863,792.00	0.00	863,792.00
440 Health and Welfare:			
441 Health	4,351.00		4,351.00
442 Home Health			0.00

**CITY OF GETTYSBURG**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2020**

	General Fund	Other Governmental Fund	Total Governmental Funds
443 Mental Health Centers			0.00
444 Humane Society			0.00
445 Drug Education			0.00
446 Ambulance	120,428.00		120,428.00
447 Hospitals, Nursing Homes and Rest Homes			0.00
449 Other			0.00
Total Health and Welfare	124,779.00	0.00	124,779.00
450 Culture and Recreation:			
451 Recreation	61,963.00		61,963.00
452 Parks	70,024.00		70,024.00
455 Libraries			0.00
456 Auditorium	8,154.00		8,154.00
457 Historical Preservation			0.00
458 Museums			0.00
Total Culture and Recreation	140,141.00	0.00	140,141.00
460 Conservation and Development:			
463 Urban Redevelopment and Housing			0.00
465 Economic Development and Assistance	21,500.00	22,734.00	44,234.00
466 Economic Opportunity			0.00
Total Conservation and Development	21,500.00	22,734.00	44,234.00
470 Debt Service	31,683.00		31,683.00
480 Intergovernmental Expenditures			0.00
485 Capital Outlay			0.00
490 Miscellaneous:			
491 Judgments and Losses			0.00
492 Other Expenditures			0.00
493 Liquor Operating Agreements	29.00		29.00
Total Miscellaneous	29.00	0.00	29.00
Total Expenditures	1,500,339.00	22,734.00	1,523,073.00
Excess of Revenues Over (Under) Expenditures	451,113.00	0.00	451,113.00
<b>Other Financing Sources (Uses):</b>			
391.01 Transfers In	721.00		721.00
511 Transfers Out			0.00
512 Discount on Bonds Issued			0.00
513 Payments to Refunded Debt Escrow Agent			0.00
391.02 Lease Proceeds			0.00
391.03 Sale of Municipal Property			0.00
391.04 Compensation for Loss or Damage to Capital Assets			0.00
391.2 Long-Term Debt Issued			0.00
Total Other Financing Sources (Uses)	721.00	0.00	721.00
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00

**CITY OF GETTYSBURG**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2020**

	<b>General Fund</b>	<b>Other Governmental Fund</b>	<b>Total Governmental Funds</b>
Net Change in Fund Balance	451,834.00	0.00	451,834.00
Fund Balance - Beginning	2,136,711.00	3,700.00	2,140,411.00
Adjustments:			0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Fund Balance - Beginning	<u>2,136,711.00</u>	<u>3,700.00</u>	<u>2,140,411.00</u>
FUND BALANCE- ENDING	<u>2,588,545.00</u>	<u>3,700.00</u>	<u>2,592,245.00</u>

CITY OF GETTYSBURG  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUNDS  
DECEMBER 31, 2020

		<b>Enterprise Funds</b>		
		<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Totals</b>
<b>ASSETS:</b>				
Current Assets:				
	Cash and Cash Equivalents	74,828.00	469,092.00	543,920.00
106	Cash with Fiscal Agent			0.00
151	Investments	<u>214,555.00</u>		<u>214,555.00</u>
	<b>Total Current Assets</b>	<u>289,383.00</u>	<u>469,092.00</u>	<u>758,475.00</u>
Noncurrent Assets:				
107.1	Restricted Cash and Cash Equivalents	15,436.00	36,430.00	51,866.00
107.2	Restricted Investments			0.00
	<b>Total Noncurrent Assets</b>	<u>15,436.00</u>	<u>36,430.00</u>	<u>51,866.00</u>
	<b>TOTAL ASSETS</b>	<u>304,819.00</u>	<u>505,522.00</u>	<u>810,341.00</u>
<b>NET POSITION:</b>				
253.20	Restricted for:			
253.21	Revenue Bond Debt Service		8,930.00	8,930.00
253.22	Revenue Bond Retirement			0.00
253.23	Revenue Bond Contingency			0.00
253.24	Special Assessment Bond Guarantee			0.00
253.25	Special Assessment Bond Sinking			0.00
253.26	Equipment Repair and/or Replacement			0.00
253.27	Landfill Closure and Post Closure Costs			0.00
253.28	Survey purposes		27,500.00	27,500.00
253.29	Customer deposits	15,436.00		15,436.00
253.90	Unrestricted	<u>289,383.00</u>	<u>469,092.00</u>	<u>758,475.00</u>
	<b>TOTAL NET POSITION</b>	<u>304,819.00</u>	<u>505,522.00</u>	<u>810,341.00</u>

**CITY OF GETTYSBURG**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2020**

	<b>Enterprise Funds</b>		<b>Totals</b>
	<b>Water Fund</b>	<b>Sewer Fund</b>	
<b>Operating Revenue:</b>			
371 Surcharge as Security for Debt			0.00
372-389 Charges for Goods and Services	312,565.00	138,079.00	450,644.00
380.05 Lottery Sales			0.00
369 Miscellaneous			0.00
Total Operating Revenue	<u>312,565.00</u>	<u>138,079.00</u>	<u>450,644.00</u>
<b>Operating Expenses:</b>			
410 Personal Services	75,246.00	37,275.00	112,521.00
420 Other Current Expense	22,416.00	27,549.00	49,965.00
426.2 Materials	180,434.00		180,434.00
Total Operating Expenses	<u>278,096.00</u>	<u>64,824.00</u>	<u>342,920.00</u>
Operating Income (Loss)	<u>34,469.00</u>	<u>73,255.00</u>	<u>107,724.00</u>
<b>Nonoperating Revenue (Expense):</b>			
330 Capital Grants		27,500.00	27,500.00
361 Investment Earnings	938.00	1,326.00	2,264.00
362 Rental Revenue			0.00
430 Capital Assets	(21,635.00)		(21,635.00)
441 Debt Service (Principal)		(25,617.00)	(25,617.00)
442 Debt Service (Interest)		(10,104.00)	(10,104.00)
391.03 Sale of Municipal Property			0.00
512 Discounts on Bonds Issued			0.00
513 Payments to Refunded Debt Escrow Agent			0.00
391.20 Long-Term Debt Issued			0.00
(429) 369.01 Other			0.00
Total Nonoperating Revenue (Expense)	<u>(20,697.00)</u>	<u>(6,895.00)</u>	<u>(27,592.00)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	13,772.00	66,360.00	80,132.00
391.07 Capital Contributions			0.00
391.10 Transfers In			0.00
511 Transfers Out	(721.00)		(721.00)
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00
Change in Net Position	<u>13,051.00</u>	<u>66,360.00</u>	<u>79,411.00</u>
Net Position - Beginning	291,768.00	439,162.00	730,930.00
Adjustments:			0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Adjusted Net Position - Beginning	<u>291,768.00</u>	<u>439,162.00</u>	<u>730,930.00</u>
NET POSITION - ENDING	<u><u>304,819.00</u></u>	<u><u>505,522.00</u></u>	<u><u>810,341.00</u></u>

See Accountants' Compilation Report

**SUPPLEMENTARY INFORMATION**

**SUPPLEMENTARY INFORMATION  
CITY OF GETTYSBURG  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
310 Taxes:				
311 General Property Taxes	643,196.00	643,196.00	679,249.00	36,053.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	555,500.00	555,500.00	598,822.00	43,322.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes	290.00	290.00	96.00	(194.00)
317 Excise Tax				0.00
318 Tax Deed Revenue	1,050.00	1,050.00		(1,050.00)
319 Penalties and Interest on Delinquent Taxes	800.00	800.00	2,389.00	1,589.00
<b>Total Taxes</b>	<b>1,200,836.00</b>	<b>1,200,836.00</b>	<b>1,280,546.00</b>	<b>79,720.00</b>
320 Licenses and Permits	8,450.00	8,450.00	5,745.00	(2,695.00)
330 Intergovernmental Revenue:				
331 Federal Grants	10,000.00	193,857.00	252,106.00	58,249.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	19,414.00	12,105.00	(7,309.00)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	12,000.00	12,000.00	10,731.00	(1,269.00)
335.02 Prorate License Fees	1,800.00	1,800.00	4,456.00	2,656.00
335.03 Liquor Tax Reversion (25%)	9,000.00	9,000.00	8,043.00	(957.00)
335.04 Motor Vehicle Licenses	25,500.00	25,500.00	22,357.00	(3,143.00)
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	61,800.00	61,800.00	57,293.00	(4,507.00)
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)			9,664.00	9,664.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues			10,000.00	10,000.00
<b>Total Intergovernmental Revenue</b>	<b>120,100.00</b>	<b>323,371.00</b>	<b>386,755.00</b>	<b>63,384.00</b>
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets	800.00	800.00	8,475.00	7,675.00
344 Sanitation	101,950.00	101,950.00	106,170.00	4,220.00
345 Health			310.00	310.00
346 Culture and Recreation	12,750.00	12,750.00	8,880.00	(3,870.00)
347 Ambulance	53,000.00	53,000.00	82,710.00	29,710.00
348 Cemetery				0.00
349 Other	50,000.00	50,000.00	26,401.00	(23,599.00)
<b>Total Charges for Goods and Services</b>	<b>218,500.00</b>	<b>218,500.00</b>	<b>232,946.00</b>	<b>14,446.00</b>
350 Fines and Forfeits:				
351 Court Fines and Costs	1,200.00	1,200.00	277.00	(923.00)
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
<b>Total Fines and Forfeits</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>277.00</b>	<b>(923.00)</b>
360 Miscellaneous Revenue:				
361 Investment Earnings	12,000.00	12,000.00	7,169.00	(4,831.00)
362 Rentals	15,111.00	15,111.00	20,439.00	5,328.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	10,000.00	10,000.00	2,780.00	(7,220.00)

SUPPLEMENTARY INFORMATION  
CITY OF GETTYSBURG  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
368 Liquor Operating Agreement Income				0.00
369 Other	32,000.00	32,000.00	14,775.00	(17,225.00)
<b>Total Miscellaneous Revenue</b>	<b>69,111.00</b>	<b>69,111.00</b>	<b>45,163.00</b>	<b>(23,948.00)</b>
<b>Total Revenue</b>	<b>1,618,197.00</b>	<b>1,821,468.00</b>	<b>1,951,452.00</b>	<b>129,984.00</b>
<b>Expenditures:</b>				
410 General Government:				
411 Legislative	22,089.00	22,089.00	19,001.00	3,088.00
411.5 Contingency	50,000.00	50,000.00		
Amount Transferred		(2,875.00)		47,125.00
412 Executive	5,719.00	5,719.00	5,486.00	233.00
413 Elections	2,500.00	2,500.00	1,408.00	1,092.00
414 Financial Administration	120,750.00	120,750.00	86,987.00	33,763.00
419 Other				0.00
<b>Total General Government</b>	<b>201,058.00</b>	<b>198,183.00</b>	<b>112,882.00</b>	<b>85,301.00</b>
420 Public Safety:				0.00
421 Police	171,300.00	180,165.00	177,464.00	2,701.00
422 Fire	23,950.00	32,526.00	28,069.00	4,457.00
423 Protective Inspection				0.00
424 Corrections				0.00
429 Other Protection				0.00
<b>Total Public Safety</b>	<b>195,250.00</b>	<b>212,691.00</b>	<b>205,533.00</b>	<b>7,158.00</b>
430 Public Works:				
431 Highways and Streets	708,954.00	708,954.00	461,055.00	247,899.00
432 Sanitation	103,650.00	103,650.00	100,277.00	3,373.00
433 Water				0.00
434 Electricity				0.00
435 Airport	76,850.00	316,171.00	302,460.00	13,711.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
<b>Total Public Works</b>	<b>889,454.00</b>	<b>1,128,775.00</b>	<b>863,792.00</b>	<b>264,983.00</b>
440 Health and Welfare:				
441 Health	2,475.00	5,281.00	4,351.00	930.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance	80,925.00	120,979.00	120,428.00	551.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
<b>Total Health and Welfare</b>	<b>83,400.00</b>	<b>126,260.00</b>	<b>124,779.00</b>	<b>1,481.00</b>
450 Culture and Recreation:				
451 Recreation	84,250.00	84,250.00	61,963.00	22,287.00
452 Parks	85,300.00	85,300.00	70,024.00	15,276.00
455 Libraries				0.00
456 Auditorium	12,250.00	12,250.00	8,154.00	4,096.00
457 Historical Preservation				0.00
458 Museums				0.00
<b>Total Culture and Recreation</b>	<b>181,800.00</b>	<b>181,800.00</b>	<b>140,141.00</b>	<b>41,659.00</b>
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance	20,000.00	21,500.00	21,500.00	0.00

SUPPLEMENTARY INFORMATION  
CITY OF GETTYSBURG  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
466 Economic Opportunity				0.00
Total Conservation and Development	20,000.00	21,500.00	21,500.00	0.00
470 Debt Service	31,683.00	31,683.00	31,683.00	0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements	25.00	50.00	29.00	21.00
Total Miscellaneous	25.00	50.00	29.00	21.00
Total Expenditures	1,602,670.00	1,900,942.00	1,500,339.00	400,603.00
Excess of Revenues Over (Under) Expenditures	15,527.00	(79,474.00)	451,113.00	530,587.00
<b>Other Financing Sources (Uses):</b>				
391.01 Transfers In			721.00	721.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	0.00	0.00	721.00	721.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	15,527.00	(79,474.00)	451,834.00	531,308.00
Fund Balance - Beginning	2,136,711.00	2,136,711.00	2,136,711.00	0.00
Adjustments:				
_____				
_____				
_____	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	2,136,711.00	2,136,711.00	2,136,711.00	0.00
FUND BALANCE - ENDING	2,152,238.00	2,057,237.00	2,588,545.00	531,308.00

CITY OF GETTYSBURG  
SCHEDULE OF CHANGES IN LONG-TERM DEBT  
YEAR ENDED DECEMBER 31, 2020

Indebtedness	Long-Term Debt January 1, 2020	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2020
<b>Governmental Long-Term Debt:</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
234 Lease Liabilities				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	59,879.00		29,373.00	30,506.00
238 Net OPEB Obligation				
<b>Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	346,331.00		25,617.00	320,714.00
231.03 Special Assessment Bonds				
234 Lease Liabilities				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
<b>Total</b>	<b>406,210.00</b>	<b>0.00</b>	<b>54,990.00</b>	<b>351,220.00</b>

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2020 is comprised of the following:

Other Long-Term Liabilities:

Lease of a 2018 Wheel Loader, due in annual installments of \$31,683, including 3.79% interest, maturing April 9, 2021. This debt is serviced by the General Fund.	\$ 30,506.00
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Revenue Bonds:

Clean Water State Revolving Fund Revenue Bond, due in quarterly installments of \$8,930, including 3% interest, maturing April 15, 2031. This debt is serviced by the Sewer Fund.	\$ 320,714.00
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