

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

380335 MILLCREEK TWP, LEBANON COUNTY

MILLCREEK TWP, LEBANON County

BALANCE SHEET

December 31, 2017

		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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									173,772	173,772
240-259	Current Portion of Long-Term Debt and Other Credits									77,586	77,586
Total Liabilities and Other Credits		10,459	1,625							251,358	263,442
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	253,046	220,335	13,385				801,653	764,955	-251,358	1,802,016
291-299	Other Equity										
Total Fund and Account Group Equity		253,046	220,335	13,385				801,653	764,955	-251,358	1,802,016
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,065,458

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	395,618						395,618
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	12,544						12,544
310.10	Real Estate Transfer Taxes	82,108						82,108
310.20	Earned Income Taxes / Wage Taxes	439,494						439,494
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	26,359						26,359
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		956,123						956,123

Licenses and Permits

320-322	All Other Licenses and Permits	556						556
321.80	Cable Television Franchise Fees	51,312						51,312
Total Licenses and Permits		51,868						51,868

Fines and Forfeits

330-332	Fines and Forfeits	8,032						8,032
Total Fines and Forfeits		8,032						8,032

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

Interest, Rents and Royalties								
341.00	Interest Earnings	33	30	12			57,326	57,401
342.00	Rents and Royalties	1,480						1,480
Total Interest, Rents and Royalties		1,513	30	12			57,326	58,881

Federal								
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							
Total Federal								

State								
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)	1,001						1,001
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		188,327					188,327
355.04	Alcoholic Beverage Licenses	425						425
355.05	General Municipal Pension System State Aid	36,706						36,706
355.07	Foreign Fire Insurance Tax Distribution	26,939						26,939
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	16,796						16,796
356.00	State Payments in Lieu of Taxes	356						356
Total State		82,223	188,327					270,550

Local Government Units								
357.03	Highways and Streets	3,892						3,892
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		3,892						3,892

Charges for Service								
361.00	General Government							
362.00	Public Safety							
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							
368.00	Airports							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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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								

Unclassified Operating Revenues

383.00	Special Assessments		58,954					58,954
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	47,094						47,094
388.00	Fiduciary Fund Pension Contributions					41,130		41,130
389.00	All Other Unclassified Operating Revenues	175						175
Total Unclassified Operating Revenues		47,269	58,954			41,130		147,353

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	7,900						7,900
392.00	Interfund Operating Transfers		12,000					12,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	535						535
Total Other Financing Sources		8,435		12,000				20,435

TOTAL REVENUES

1,159,355	247,311	12,012				98,456	1,517,134
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body							
401.00	Executive (Manager or Mayor)	5,625						5,625
402.00	Auditing Services / Financial Administration	10,665						10,665
403.00	Tax Collection	15,419	1,957					17,376
404.00	Solicitor / Legal Services	11,921						11,921
405.00	Secretary / Clerk	53,003						53,003
406.00	Other General Government Administration	16,617						16,617
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	2,304						2,304
409.00	General Government Buildings and Plant	34,787						34,787
Total General Government		150,341	1,957					152,298

Public Safety

410.00	Police	225,642						225,642
411.00	Fire	35,810	8,475					44,285
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	2,440						2,440
415.00	Emergency Management and Communications	5,473						5,473
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		269,365	8,475					277,840

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

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							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration	7,671						7,671
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	57,990						57,990
433.00	Traffic Control Devices	623						623
434.00	Street Lighting		46,465					46,465

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	20,011						20,011
438.00	Maintenance and Repairs of Roads and Bridges	187,160	131,476					318,636
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		273,455	177,941					451,396

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							
453.00	Spectator Recreation							
454.00	Parks	50,026						50,026

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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							
456.00	Libraries	750						750
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		50,776						50,776

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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	65,424	20,389					85,813
472.00	Debt Interest (short-term and long-term)	2,571						2,571
475.00	Fiscal Agent Fees							
Total Debt Service		67,995	20,389					88,384

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,081						38,081
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	6,974						6,974

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	42,398					42,398
487.00	Other Group Insurance Benefits	138,300					138,300
Total Employer Paid Benefits and Withholding Items		225,753					225,753

Insurance							
486.00	Insurance, Casualty, and Surety	34,125					34,125
Total Insurance		34,125					34,125

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					2,657	2,657
489.00	All Other Unclassified Expenditures					2,216	2,216
Total Unclassified Operating Expenditures						4,873	4,873

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	12,000					12,000
493.00	All Other Financing Uses						
Total Other Financing Uses		12,000					12,000

TOTAL EXPENDITURES		1,083,810	208,762				4,873	1,297,445
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		75,545	38,549	12,012			93,583	219,689
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MILLCREEK TWP
December 31, 2017

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											
Fulton Bank - General	Note	2008	2018	381,000	76,200		38,100		38,100		38,100
Equipment Lease	Capital Leases	2017	2022	112,298	0	112,298	20,389		91,909		91,909
Equipment Lease	Capital Leases	2017	2022	148,673	0	148,673	27,324		121,349		121,349
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	251,358
Capitalized lease obligations	0
Net debt	251,358

MILLCREEK TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		10,100	10,100
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	325,325		325,325
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	325,325	10,100	335,425

EMPLOYEE COMPENSATION

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

452,758

December 31, 2017

NOTES / COMMENTS