DCED-CLGS-30 (9-09)

Received by DCED: 03/27/2019 Approved by DCED: Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380335 MILLCREEK TWP, LEBANON COUNTY

DCED-CLGS-30 (9-09)



BALANCE SHEET

DCED-CLGS-30 (09-09)

MILLCREEK TWP, LEBANON County BALANCE SHEET

December 31, 2018

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			Governme	Governmental Funds			Proprietary Funds		Fid. Fund Accoun		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
	Assets and Other Debits						_				
100-120	Cash and Investments	316,304	199,599	25,810				987,135			1,528,848
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	2,063	50								2,113
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								705,009		705,009
180-189	Other Debits										
Tot	al Assets and Other Debits	318,367	199,649	25,810				987,135	705,009		2,235,970

	abilities and Other Credits			 	 	 	
210-229	Payroll Taxes and Other Payroll Withholdings	5,750					5,750
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds	38	1,857				1,895

MILLCREEK TWP, LEBANON County BALANCE SHEET

December 31, 2018

			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
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities									132,765	132,765
240-259	240-259 Current Portion of Long-Term Debt and Other Credits									41,007	41,007
Total	Total Liabilities and Other Credits		1,857							173,772	181,417

Func	and Account Group Equity								
281-284	Contributed Capital								
290.00	Investment in General Fixed Assets								
270-289	Fund Balance / Retained Earnings on 12/31	312,579	197,792	25,810		987,135	705,009	-173,772	2,054,553
291-299	Other Equity								
Tota	I Fund and Account Group Equity	312,579	197,792	25,810		987,135	705,009	-173,772	2,054,553

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

2,235,970

December 31, 2018

		Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
Ger	neral Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Taxes			 	 	
301.00	Real Estate Taxes	403,011				403,011
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	12,656				12,656
310.10	Real Estate Transfer Taxes	86,122				86,122
310.20	Earned Income Taxes / Wage Taxes	462,454				462,454
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **	26,179				26,179
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes					
310.90	Other:					
	Other:					
	Total Taxes	990,422				990,422

	Licenses and Permits					
320-322	All Other Licenses and Permits	600				600
321.80	Cable Television Franchise Fees	55,851				55,851
	Total Licenses and Permits	56,451				56,451

	Fines and Forfeits					
330-332	Fines and Forfeits	9,583				9,583
	Total Fines and Forfeits	9,583				9,583

December 31, 2018

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
eneral Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	eneral Fund	eneral Fund Special Revenue (Including State Liquid	eneral Fund (Including Projects State Liquid	eneral Fund Special Revenue (Including State Liquid Projects Debt Service	eneral Fund Special Revenue (Including State Liquid Projects Debt Service Enterprise	eneral Fund Special Revenue (Including State Liquid Projects Debt Service Enterprise Internal Service	eneral Fund Special (Including State Liquid Projects Debt Service Enterprise Internal State Service Agency

	Interest, Rents and Royalties						
341.00	Interest Earnings	152	53	226		143,404	143,835
342.00	Rents and Royalties	1,270					1,270
	Total Interest, Rents and Royalties	1,422	53	226		143,404	145,105

	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)	1,038				1,038
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		197,416			197,416
355.04	Alcoholic Beverage Licenses	225				225
355.05	General Municipal Pension System State Aid	37,475				37,475
355.07	Foreign Fire Insurance Tax Distribution	24,450				24,450
355.08	Local Share Assessment/Gaming Proceeds					
355.09	Marcellus Shale Impact Fee Distribution					

December 31, 2018

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	State					
355.00	All Other State Shared Revenues and Entitlements	19,004				19,004
356.00	State Payments in Lieu of Taxes	356				356
	Total State	82,548	197,416			279,964

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

December 31, 2018

	Governmental Funds Special Revenue Canital				ry Funds	Fiduciary Fund	Total
General Fund		Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	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		58,380				58,380
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors	6,000					6,000
388.00	Fiduciary Fund Pension Contributions					46,952	46,952
389.00	All Other Unclassified Operating Revenues	210					210
Тс	otal Unclassified Operating Revenues	6,210	58,380			46,952	111,542

	Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition					
392.00	Interfund Operating Transfers		12,200			12,200
393.00	Proceeds of General Long-Term Debt					
394.00	Proceeds of Short Term-Debt					

December 31, 2018

December 31, 2018											
			Governmen	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total		
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only		
	<u>REVENUES</u>										
	Other Financing Sources										
395.00	Refunds of Prior Year Expenditures	1,990							1,990		
	Total Other Financing Sources	1,990		12,200					14,190		
	TOTAL REVENUES	1,152,518	255,849	12,426				190,356	1,611,149		
	EXPENDITURES										
	General Government										
400.00	Legislative (Governing) Body										
401.00	Executive (Manager or Mayor)	5,625							5,625		
402.00	Auditing Services / Financial Administration	11,150							11,150		
403.00	Tax Collection	15,290	1,810						17,100		
404.00	Solicitor / Legal Services	18,081							18,081		
405.00	Secretary / Clerk	54,998							54,998		
406.00	Other General Government Administration	20,112							20,112		
407.00	IT-Networking Services-Data Processing										
408.00	Engineering Services	4,160							4,160		
409.00	General Government Buildings and Plant	27,443							27,443		
	Total General Government	156,859	1,810						158,669		

	Public Safety				-	-	
410.00	Police	230,513					230,513
411.00	Fire	34,219	8,475				42,694
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

December 31, 2018

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Public Safety					
414.00	Planning and Zoning					
415.00	Emergency Management and Communications	3,994				3,994
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		8,475			277,201

	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	22				22
427.00	Solid Waste Collection and Disposal (garbage)					
428.00	Weed Control					
429.00	Wastewater / Sewage Treatment and Collection					
	Total Public Works - Sanitation	22				22

P	ublic Works - Highways and Streets					
430.00	General Services - Administration	7,427				7,427
431.00	Cleaning of Streets and Gutters					
432.00	Winter Maintenance – Snow Removal	60,586				60,586
433.00	Traffic Control Devices	2,197				2,197
434.00	Street Lighting		44,876			44,876

December 31, 2018

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

P	ublic Works - Highways and Streets			-			
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery	33,116					33,116
438.00	Maintenance and Repairs of Roads and Bridges	177,084	202,842				379,926
439.00	Highway Construction and Rebuilding Projects						
Tota	I Public Works - Highways and Streets	280,410	247,718				528,128

	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				
Т	otal Other Public Works Enterprises				

	Culture and Recreation		-		-	
451.00	Culture-Recreation Administration					
452.00	Participant Recreation					
453.00	Spectator Recreation					
454.00	Parks	42,417				42,417

December 31, 2018

	Governme	ental Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	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					43,167

	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)	60,466	17,120				77,586
472.00	Debt Interest (short-term and long-term)	6,054	3,269				9,323
475.00	Fiscal Agent Fees						
	Total Debt Service	66,520	20,389				86,909

Emplo	over Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	39,141				39,141
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions	6,907				6,907

December 31, 2018

	Governme	ntal Funds		Proprieta	ary Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

Emplo	yer Paid Benefits and Withholding Items				-	
484.00	Worker Compensation Insurance	43,302				43,302
487.00	Other Group Insurance Benefits	145,051				145,051
Total I	Employer Paid Benefits and Withholding Items	234,401				234,401

	Insurance					
486.00	Insurance, Casualty, and Surety	30,680				30,680
	Total Insurance	30,680				30,680

U	Inclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid				2,657	2,657
489.00	All Other Unclassified Expenditures				2,217	2,217
Tota	I Unclassified Operating Expenditures				4,874	4,874

	Other Financing Uses					
491.00	Refund of Prior Year Revenues					
492.00	Interfund Operating Transfers	12,200				12,200
493.00	All Other Financing Uses					
	Total Other Financing Uses	12,200				12,200

TOTAL EXPENDITURES 1,092,98	278,392					4,874	1,376,251
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EXCESS/DEFICIT OF REVENUES OVER	59,533	-22,543	12,426		185,482	234,898
EXPENDITURES						

DCED-CLGS-30 (9-06)

MILLCREEK TWP

December 31, 2018

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)	lssue 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	38,100		38,100		0		0
Equipment Lease	Capital Leases	2017	2022	112,298	91,909		17,120		74,789		74,789
Equipment Lease	Capital Leases	2017	2022	148,673	121,349		22,366		98,983		98,983
Revenue Bonds and Notes											
Lease Rental Debt							-				-
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

173,772

0

173,772

MILLCREEK TWP, LEBANON County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	22,199		22,199
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	22,199		22,199

EMPLOYEE COMPENSATION

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

452,758

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 MILLCREEK TWP have audited, adjusted and settled the various funds and account groups of the MILLCREEK TWP for the year ended December 31, 2018. 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 MILLCREEK TWP for the year ended December 31, 2018, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Anglea Shea Appointed Auditor/CPA

Subscribed and sworn to before me this 27 day of March, 2019.



Signed:

Witness (Controller)/Auditor (Auditors)

December 31, 2018

NOTES / COMMENTS