

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**380335 MILLCREEK TWP, LEBANON COUNTY**



## MILLCREEK TWP, LEBANON County

## BALANCE SHEET

December 31, 2019

		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									90,174	90,174
240-259	Current Portion of Long-Term Debt and Other Credits									42,590	42,590
<b>Total Liabilities and Other Credits</b>		5,994	1,923							132,764	140,681
<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	327,628	201,135	49,844				954,925	642,139	-132,764	2,042,907
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		327,628	201,135	49,844				954,925	642,139	-132,764	2,042,907
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,183,588

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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	403,127						403,127
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	12,534						12,534
310.10	Real Estate Transfer Taxes	78,890						78,890
310.20	Earned Income Taxes / Wage Taxes	489,892						489,892
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	27,277						27,277
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,011,720						1,011,720

**Licenses and Permits**

320-322	All Other Licenses and Permits	2,006						2,006
321.80	Cable Television Franchise Fees	53,597						53,597
<b>Total Licenses and Permits</b>		55,603						55,603

**Fines and Forfeits**

330-332	Fines and Forfeits	6,156						6,156
<b>Total Fines and Forfeits</b>		6,156						6,156

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	293	148	533				974
342.00	Rents and Royalties	1,730						1,730
<b>Total Interest, Rents and Royalties</b>		<b>2,023</b>	<b>148</b>	<b>533</b>				<b>2,704</b>

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							
<b>Total Federal</b>								

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)	965						965
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		203,114					203,114
355.04	Alcoholic Beverage Licenses	225						225
355.05	General Municipal Pension System State Aid	40,964						40,964
355.07	Foreign Fire Insurance Tax Distribution	25,939						25,939
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, 2019

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								
355.00	All Other State Shared Revenues and Entitlements	17,765						17,765
356.00	State Payments in Lieu of Taxes	356						356
<b>Total State</b>		86,214	203,114					289,328

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	2,146						2,146
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>		2,146						2,146

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, 2019

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**

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							
<b>Total Charges for Service</b>								

**Unclassified Operating Revenues**

Unclassified Operating Revenues								
383.00	Special Assessments		57,661					57,661
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,250						5,250
388.00	Fiduciary Fund Pension Contributions					46,276		46,276
389.00	All Other Unclassified Operating Revenues	841						841
<b>Total Unclassified Operating Revenues</b>		6,091	57,661			46,276		110,028

**Other Financing Sources**

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		23,500					23,500
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, 2019

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							
<b>Total Other Financing Sources</b>				23,500				23,500

**TOTAL REVENUES**

1,169,953	260,923	24,033				46,276	1,501,185
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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	12,180						12,180
403.00	Tax Collection	15,091	1,787					16,878
404.00	Solicitor / Legal Services	29,242						29,242
405.00	Secretary / Clerk	58,131						58,131
406.00	Other General Government Administration	19,164						19,164
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	4,650						4,650
409.00	General Government Buildings and Plant	20,515						20,515
<b>Total General Government</b>		164,598	1,787					166,385

**Public Safety**

410.00	Police	229,797						229,797
411.00	Fire	35,012	8,481					43,493
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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**

<b>Public Safety</b>								
414.00	Planning and Zoning	9,410						9,410
415.00	Emergency Management and Communications	4,314						4,314
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>		278,533	8,481					287,014

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

<b>Public Works - Sanitation</b>								
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							
<b>Total Public Works - Sanitation</b>								

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	8,998						8,998
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	77,192						77,192
433.00	Traffic Control Devices							
434.00	Street Lighting		44,806					44,806

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	22,956						22,956
438.00	Maintenance and Repairs of Roads and Bridges	233,837	182,115					415,952
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		342,983	226,921					569,904

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							
<b>Total Other Public Works Enterprises</b>								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	18,897						18,897

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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							
<b>Total Culture and Recreation</b>		19,647						19,647

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)	23,280	17,729					41,009
472.00	Debt Interest (short-term and long-term)	4,044	2,660					6,704
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		27,324	20,389					47,713

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	43,441						43,441
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	18,063						18,063

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	44,238						44,238
487.00	Other Group Insurance Benefits	161,935						161,935
<b>Total Employer Paid Benefits and Withholding Items</b>		267,677						267,677

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	30,642						30,642
<b>Total Insurance</b>		30,642						30,642

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						10,750	10,750
489.00	All Other Unclassified Expenditures						2,327	2,327
<b>Total Unclassified Operating Expenditures</b>							13,077	13,077

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	23,500						23,500
493.00	All Other Financing Uses						65,409	65,409
<b>Total Other Financing Uses</b>		23,500					65,409	88,909

<b>TOTAL EXPENDITURES</b>	1,154,904	257,578					78,486	1,490,968
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	15,049	3,345	24,033				-32,210	10,217
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**MILLCREEK TWP**  
December 31, 2019

**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>											
Equipment Lease	Capital Leases	2017	2022	112,298	74,789		17,729		57,060		57,060
Equipment Lease	Capital Leases	2017	2022	148,673	98,983		23,280		75,703		75,703
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	132,763
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	132,763

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	15,934		15,934
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	15,934		15,934

**EMPLOYEE COMPENSATION**

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

502,596

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**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, 2019. 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, 2019, and the results of operations of such funds in accordance with the law.

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**SIGNATURE AND VERIFICATION**

Signed:                     Anglea Shea   Appointed Auditor/CPA

Subscribed and sworn to before me this 27 day of March, 2020.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

December 31, 2019

**NOTES / COMMENTS**