DCED-CLGS-30 (9-09)

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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380335 MILLCREEK TWP, LEBANON COUNTY

DCED-CLGS-30 (9-09)



BALANCE SHEET

DCED-CLGS-30 (09-09)

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MILLCREEK TWP, LEBANON County BALANCE SHEET

December 31, 2020

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			Governme	ntal Funds		Proprieta	ry 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
	Assets and Other Debits						_			_	
100-120	Cash and Investments	588,836	342,834	63,886							995,556
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	240	50								290
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								576,119		576,119
180-189	Other Debits										
Tot	al Assets and Other Debits	589,076	342,884	63,886					576,119		1,571,965

Lia	abilities and Other Credits			-	-			
	Payroll Taxes and Other Payroll Withholdings	1,499						1,499
200-209, 231-239	All Other Current Liabilities	4,306						4,306
230.00	Due To Other Funds	38	252					290

MILLCREEK TWP, LEBANON County BALANCE SHEET

December 31, 2020

			Governme	ntal Funds		Proprieta	ry 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									45,941	45,941
240-259	Current Portion of Long-Term Debt and Other Credits									44,233	44,233
Total	Total Liabilities and Other Credits		252							90,174	96,269

Func	and Account Group Equity								
281-284	Contributed Capital								
	Investment in General Fixed Assets								
270-289	Fund Balance / Retained Earnings on 12/31	583,233	342,632	63,886			576,119	-90,174	1,475,696
291-299	Other Equity								
Tota	Il Fund and Account Group Equity	583,233	342,632	63,886			576,119	-90,174	1,475,696

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

1,571,965

December 31, 2020

	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

	Taxes					
301.00	Real Estate Taxes	410,860				410,860
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	12,379				12,379
310.10	Real Estate Transfer Taxes	80,759				80,759
310.20	Earned Income Taxes / Wage Taxes	507,295				507,295
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **	28,868				28,868
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes					
310.90	Other:					
	Other:					
	Total Taxes	1,040,161				1,040,161

	Licenses and Permits					
320-322	All Other Licenses and Permits	1,525				1,525
321.80	Cable Television Franchise Fees	53,691				53,691
	Total Licenses and Permits	55,216				55,216

	Fines and Forfeits					
330-332	Fines and Forfeits	6,497				6,497
	Total Fines and Forfeits	6,497				6,497

December 31, 2020

Governmental Funds	Proprieta	ry Funds	Fiduciary Fund	Total
General FundSpecial Revenue (Including State Liquid Fuels)Capital ProjectsDebt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Interest, Rents and Royalties						
341.00	Interest Earnings	244	140	237			621
342.00	Rents and Royalties						
	Total Interest, Rents and Royalties	244	140	237			621

	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)	1,047				1,047
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		197,653			197,653
355.04	Alcoholic Beverage Licenses	225				225
355.05	General Municipal Pension System State Aid	44,314				44,314
355.07	Foreign Fire Insurance Tax Distribution	26,128				26,128
355.08	Local Share Assessment/Gaming Proceeds					
355.09	Marcellus Shale Impact Fee Distribution					

December 31, 2020

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

	State				-	-	
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes	356					356
	Total State	72,070	197,653				269,723

	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					
	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)	156				156
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, 2020

	Governmental Funds Special Revenue				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

	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	156				156

	Unclassified Operating Revenues						
383.00	Special Assessments		60,309				60,309
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors	51,826		1,000			52,826
388.00	Fiduciary Fund Pension Contributions						
389.00	All Other Unclassified Operating Revenues						
Тс	otal Unclassified Operating Revenues	51,826	60,309	1,000			113,135

	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					

December 31, 2020

			Decen	nber 31, 2020				· · · ·	
			Governmer	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	2,745							2,745
	Total Other Financing Sources	2,745		23,500					26,245
			•					•	
	TOTAL REVENUES	1,232,807	258,102	24,737					1,515,646
	EXPENDITURES							•	
	General Government								
400.00	Legislative (Governing) Body								
401.00	Executive (Manager or Mayor)	5,625							5,625
402.00	Auditing Services / Financial Administration	11,075							11,075
403.00	Tax Collection	15,014	1,825						16,839
404.00	Solicitor / Legal Services	31,589							31,589
405.00	Secretary / Clerk	59,635							59,635
406.00	Other General Government Administration	19,521							19,521
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	450							450
409.00	General Government Buildings and Plant	20,672							20,672
	Total General Government	163,581	1,825						165,406

	Public Safety					-	
410.00	Police	235,333		10,695			246,028
411.00	Fire	34,852	8,589				43,441
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

December 31, 2020

	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	1,075					1,075
415.00	Emergency Management and Communications	4,432					4,432
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		8,589	10,695			294,976

	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	107				107
427.00	Solid Waste Collection and Disposal (garbage)					
428.00	Weed Control					
429.00	Wastewater / Sewage Treatment and Collection					
	Total Public Works - Sanitation	107				107

P	ublic Works - Highways and Streets					
430.00	General Services - Administration	7,272				7,272
431.00	Cleaning of Streets and Gutters					
432.00	Winter Maintenance – Snow Removal	36,120				36,120
433.00	Traffic Control Devices	1,216				1,216
434.00	Street Lighting		42,132			42,132

December 31, 2020

	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

P	ublic Works - Highways and Streets					
435.00	Sidewalks and Crosswalks					
436.00	Storm Sewers and Drains					
437.00	Repairs of Tools and Machinery	10,380				10,380
438.00	Maintenance and Repairs of Roads and Bridges	119,267	43,671			162,938
439.00	Highway Construction and Rebuilding Projects					
Tota	I Public Works - Highways and Streets	174,255	85,803			260,058

	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	Total Other Public Works Enterprises					

	Culture and Recreation		-	-			
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	29,403					29,403

December 31, 2020

	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					30,153

	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)	24,231	18,359			42,590
472.00	Debt Interest (short-term and long-term)	3,093	2,030			5,123
475.00	Fiscal Agent Fees					
	Total Debt Service	27,324	20,389			47,713

Emplo	over Paid Benefits and Withholding Items					
481 00	Employer Paid Withholding Taxes and Unemployment Compensation	34,319				34,319
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions	18,934				18,934

December 31, 2020

	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

Emplo	yer Paid Benefits and Withholding Items			-	-	
484.00	Worker Compensation Insurance	50,235				50,235
487.00	Other Group Insurance Benefits	148,277				148,277
Total I	Total Employer Paid Benefits and Withholding Items					251,765

	Insurance					
486.00	Insurance, Casualty, and Surety	29,782				29,782
	Total Insurance	29,782				29,782

U	nclassified Operating Expenditures				
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures				
Tota	I Unclassified Operating Expenditures				

	Other Financing Uses		_			
491.00	Refund of Prior Year Revenues	1,042				1,042
492.00	Interfund Operating Transfers	23,500				23,500
493.00	All Other Financing Uses					
	Total Other Financing Uses	24,542				24,542

TOTAL EXPENDITURES	977,201	116,606	10,695					1,104,502
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EXCESS/DEFICIT OF REVENUES OVER	255,606	141,496	14,042			411,144
EXPENDITURES						

DCED-CLGS-30 (9-06)

MILLCREEK TWP

December 31, 2020

				DEB	STATEMENT						
DUTSTANDING BONDS AND NOTES Listed below are all currently outstanding corrections and additions.	bond and note issues ac	cording to our	files, excludi	ing bond issue	es redeemed or ref	unded and de	feased. Pleas	se show the principal	payments and make	any other necess	ary
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							1	1			
Equipment Lease	Capital Leases	2017	2022	112,298	57,060		18,359		38,701		38,70
Equipment Lease	Capital Leases	2017	2022	148,673	75,703		24,231		51,472		51,47
Revenue Bonds and Notes											
Lease Rental Debt							-				
Other											
(1) - excludes unamortized premium/discount				Total bonds a	and notes outstand	ing					90,173

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90,173

Capitalized lease obligations

Net debt

MILLCREEK TWP, LEBANON County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	7,800		7,800
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	7,800		7,800

EMPLOYEE COMPENSATION

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

393,057

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, 2020. 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, 2020, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Angela K. Shea Appointed Auditor/CPA

Subscribed and sworn to before me this 29 day of March, 2021.



Signed:

Witness (Controller)/Auditor (Auditors)

DCED-CLGS-30 (9-09)

December 31, 2020

NOTES / COMMENTS

Pension data has been omitted from the Trust and Agency Fund, due to lack of timely pension data from PMRS.