

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

380335 MILLCREEK TWP, LEBANON COUNTY

MILLCREEK TWP, LEBANON County

BALANCE SHEET

December 31, 2020

		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									45,941	45,941
240-259	Current Portion of Long-Term Debt and Other Credits									44,233	44,233
Total Liabilities and Other Credits		5,843	252							90,174	96,269
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	583,233	342,632	63,886					576,119	-90,174	1,475,696
291-299	Other Equity										
Total 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

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	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

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

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							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

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
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)	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							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

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		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							
Total 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							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

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							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	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		275,692	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

Public 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

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	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							
Total 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							
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

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		30,153						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

Employer 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

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	50,235						50,235
487.00	Other Group Insurance Benefits	148,277						148,277
Total Employer Paid Benefits and Withholding Items		251,765						251,765

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

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total 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 EXPENDITURES	255,606	141,496	14,042					411,144
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MILLCREEK TWP
December 31, 2020

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											
Equipment Lease	Capital Leases	2017	2022	112,298	57,060		18,359		38,701		38,701
Equipment Lease	Capital Leases	2017	2022	148,673	75,703		24,231		51,472		51,472
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	90,173
Capitalized lease obligations	0
Net debt	90,173

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

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.