

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**380335 MILLCREEK TWP, LEBANON COUNTY**



## MILLCREEK TWP, LEBANON County

## BALANCE SHEET

December 31, 2021

		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									42,600	42,600
240-259	Current Portion of Long-Term Debt and Other Credits									75,422	75,422
<b>Total Liabilities and Other Credits</b>		5,325	447							118,022	123,794
<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	1,009,775	269,767	87,393					597,037	-118,022	1,845,950
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,009,775	269,767	87,393					597,037	-118,022	1,845,950
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,969,744

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

December 31, 2021

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	407,062						407,062
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	12,507						12,507
310.10	Real Estate Transfer Taxes	121,990						121,990
310.20	Earned Income Taxes / Wage Taxes	548,839						548,839
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	30,252						30,252
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,120,650						1,120,650

**Licenses and Permits**

320-322	All Other Licenses and Permits	2,300						2,300
321.80	Cable Television Franchise Fees	54,841						54,841
<b>Total Licenses and Permits</b>		57,141						57,141

**Fines and Forfeits**

330-332	Fines and Forfeits	8,255						8,255
<b>Total Fines and Forfeits</b>		8,255						8,255

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

December 31, 2021

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**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	134	63	8				205
342.00	Rents and Royalties	1,250						1,250
<b>Total Interest, Rents and Royalties</b>		1,384	63	8				1,455

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	219,177						219,177
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		219,177						219,177

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)	1,098						1,098
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		183,469					183,469
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	43,176						43,176
355.07	Foreign Fire Insurance Tax Distribution	23,401						23,401
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, 2021

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements	36,576						36,576
356.00	State Payments in Lieu of Taxes	356						356
<b>Total State</b>		104,607	183,469					288,076

Local Government Units								
357.03	Highways and Streets	7,784						7,784
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							
<b>Total Local Government Units</b>		7,784						7,784

Charges for Service								
361.00	General Government	286						286
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, 2021

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								
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>		286						286

Unclassified Operating Revenues								
383.00	Special Assessments		56,460					56,460
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,000						5,000
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	972						972
<b>Total Unclassified Operating Revenues</b>		5,972	56,460					62,432

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,350						1,350
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, 2021

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	6,546						6,546
<b>Total Other Financing Sources</b>		7,896		23,500				31,396

**TOTAL REVENUES**

	1,533,152	239,992	23,508					1,796,652
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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	11,570						11,570
403.00	Tax Collection	17,752	1,731					19,483
404.00	Solicitor / Legal Services	29,871						29,871
405.00	Secretary / Clerk	62,175						62,175
406.00	Other General Government Administration	21,976						21,976
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	6,374						6,374
409.00	General Government Buildings and Plant	28,569						28,569
<b>Total General Government</b>		183,912	1,731					185,643

**Public Safety**

410.00	Police	243,735						243,735
411.00	Fire	35,745	8,483					44,228
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



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

December 31, 2021

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	7,805						7,805
415.00	Emergency Management and Communications	4,264						4,264
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>		291,549	8,483					300,032

**Health and Human Services**

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

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal	167						167
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>		167						167

**Public Works - Highways and Streets**

430.00	General Services - Administration	10,465						10,465
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	42,723						42,723
433.00	Traffic Control Devices	799						799
434.00	Street Lighting		43,825					43,825

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	42,835						42,835
438.00	Maintenance and Repairs of Roads and Bridges	145,796	238,429					384,225
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		242,618	282,254					524,872

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	23,141						23,141

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

December 31, 2021

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>Culture and Recreation</b>								
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>		23,891						23,891

<b>Community Development</b>								
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>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	43,778	19,012					62,790
472.00	Debt Interest (short-term and long-term)	5,902	1,377					7,279
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		49,680	20,389					70,069

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	37,124						37,124
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	17,607						17,607

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	32,976						32,976
487.00	Other Group Insurance Benefits	179,621						179,621
<b>Total Employer Paid Benefits and Withholding Items</b>		267,328						267,328

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	23,966						23,966
<b>Total Insurance</b>		23,966						23,966

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

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

<b>TOTAL EXPENDITURES</b>	1,106,611	312,857						1,419,468
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	426,541	-72,865	23,508					377,184
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**MILLCREEK TWP**  
December 31, 2021

**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	38,701		19,012		19,689		19,689
Equipment Lease	Capital Leases	2017	2022	148,673	51,472		25,221		26,251		26,251
Equipment Lease	Capital Leases	2021	2024	90,639	0	90,639	18,557		72,082		72,082
<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>	118,022
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	118,022

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

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	90,639		90,639
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	1,541		1,541
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	92,180		92,180

**EMPLOYEE COMPENSATION**

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

437,853



December 31, 2021

**NOTES / COMMENTS**

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