DCED-CLGS-30 (9-09)

Received by DCED: 03/30/2022 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

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380335 MILLCREEK TWP, LEBANON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

MILLCREEK TWP, LEBANON County BALANCE SHEET

			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
A	Assets and Other Debits										
100-120	Cash and Investments	1,014,666	270,164	87,393							1,372,223
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	434	50								484
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								597,037		597,037
180-189	Other Debits										
Tota	al Assets and Other Debits	1,015,100	270,214	87,393					597,037		1,969,744

Lia	abilities and Other Credits						
	Payroll Taxes and Other Payroll Withholdings	983					983
200-209, 231-239	All Other Current Liabilities	4,306					4,306
230.00	Due To Other Funds	36	447				483

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

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
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities									42,600	42,600
240-259	Current Portion of Long-Term Debt and Other Credits									75,422	75,422
Total	Liabilities and Other Credits	5,325	447							118,022	123,794
					,		,	,	-		
Fund	I and Account Group Equity										
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										
Tota	I Fund and Account Group Equity	1,009,775	269,767	87,393					597,037	-118,022	1,845,950

1,969,744

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

MILLCREEK TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

		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
<u>REVENUES</u>				•				
Taxes								
Real Estate Taxes	407,062							407,062
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes	12,507							12,507
Real Estate Transfer Taxes	121,990							121,990
Earned Income Taxes / Wage Taxes	548,839							548,839
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **	30,252							30,252
Amusement / Admission Taxes								
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	1,120,650							1,120,650
	_							
Licenses and Permits								
All Other Licenses and Permits	2,300							2,300
Cable Television Franchise Fees	54,841							54,841
Total Licenses and Permits	57,141							57,141
	1							
Fines and Forfeits			T	1	T	_	1	
Fines and Forfeits	8,255							8,255
Total Fines and Forfeits	8,255							8,255

December 31, 2021

Governmental Funds

Fiduciary Fund

Total

Proprietary Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Interest, Rents and Royalties								
341.00	Interest Earnings	134	63	8					205
342.00	Rents and Royalties	1,250							1,250
	Total Interest, Rents and Royalties	1,384	63	8					1,455
		1							
	Federal				T	T	T		
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								
	Total Federal	219,177							219,177
		1							
	State				-	T	T		
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								

December 31, 2021

Governmental Funds

Proprietary Funds

Fiduciary Fund

Total

							•	1 ,	
		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	36,576							36,576
356.00	State Payments in Lieu of Taxes	356							356
	Total State	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								
	Total Local Government Units	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		l					1	

REVENUES

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

Water System

All Other Charges for Service

Special Assessments

Total Charges for Service

Unclassified Operating Revenues

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

Charges for Service

MILLCREEK TWP, LEBANON County STATEMENT OF REVENUES AND EXPENDITURES

		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
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L	286							286
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		56,460						56,46
	5,000							5,00
			_		_			
	972							972
	5,972	56,460						62,432
						1	,	
	1,350							1,35
			23,500					23,50

				Governmer	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
Other Financing Sources 1,533,152 239,992 23,500 1,796,552 1,796,552 1,796,552 1,797,6			General Fund	Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise			
Refunds of Prior Year Expenditures		<u>REVENUES</u>								
Total Other Financing Sources 7,896 23,500 31,398 31,398 1,796,652		Other Financing Sources								
TOTAL REVENUES 1,533,152 239,982 23,508 1,796,652 EXPENDITURES	395.00	Refunds of Prior Year Expenditures	6,546							6,546
Septemblitures Septemblitures Septembliture Septemblit		Total Other Financing Sources	7,896		23,500					31,396
Septemblitures Septemblitures Septembliture Septemblit										
General Government General		TOTAL REVENUES	1,533,152	239,992	23,508					1,796,652
Legislative (Governing) Body		EXPENDITURES		-						_
401.00 Executive (Manager or Mayor) 5.625		General Government								
Additing Services / Financial Administration 11,570 11,483 19,483 14,228 1,731 11,570 11,570 11,570 11,570 11,570 19,483 11,570 19,483 11,570 19,483 11,570 19,483 11,570 19,483 11,570 19,483 11,570 19,483 11,570 19,483 19,483 11,570 19,483 19,483 11,570 19,483 19,483 11,570 19,483 19,483 11,570	400.00	Legislative (Governing) Body								
403.00 Tax Collection	401.00	Executive (Manager or Mayor)	5,625							5,625
404.00 Solicitor / Legal Services 29,871 29,871 29,871 29,871 29,871 29,871 20,000 20,000 21,976	402.00	Auditing Services / Financial Administration	11,570							11,570
A05.00 Secretary / Clerk 62,175	403.00	Tax Collection	17,752	1,731						19,483
A06.00 Other General Government Administration 21,976 21,9	404.00	Solicitor / Legal Services	29,871							29,871
407.00 IT-Networking Services-Data Processing	405.00	Secretary / Clerk	62,175							62,175
408.00 Engineering Services 6,374 6,374 6,374 409.00 General Government Buildings and Plant 28,569 28,569 185,643 18	406.00	Other General Government Administration	21,976							21,976
409.00 General Government Buildings and Plant 28,569	407.00	IT-Networking Services-Data Processing								
Total General Government 183,912 1,731 185,643 185,643	408.00	Engineering Services	6,374							6,374
Public Safety 410.00 Police 243,735 9,483 243,735 411.00 Fire 35,745 8,483 9,483 44,228 412.00 Ambulance / Rescue 412,00 <	409.00	General Government Buildings and Plant	28,569							28,569
410.00 Police 243,735 243,735 411.00 Fire 35,745 8,483 44,228 412.00 Ambulance / Rescue 412.00 Ambulance / Rescue 412.00 Ambulance / Rescue		Total General Government	183,912	1,731						185,643
410.00 Police 243,735 243,735 411.00 Fire 35,745 8,483 44,228 412.00 Ambulance / Rescue 412.00 Ambulance / Rescue 412.00 Ambulance / Rescue										
411.00 Fire 35,745 8,483 44,228 412.00 Ambulance / Rescue 42.00 Ambulance / Rescue 42.00 Ambulance / Rescue 43.00 Ambulance / Rescue 44.228		Public Safety								
412.00 Ambulance / Rescue	410.00	Police	243,735							243,735
	411.00	Fire	35,745	8,483						44,228
413.00 UCC and Code Enforcement	412.00	Ambulance / Rescue								
	413.00	UCC and Code Enforcement								

December 31, 2021

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		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	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								
	Total Public Safety	291,549	8,483						300,032
		_							
	Health and Human Services								
420.00- 425.00	Health and Human Services								
	Total Health and Human Services								
		1							
	Public Works - Sanitation		· · · · · · · · · · · · · · · · · · ·		1		i	ı	
	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								
	Total Public Works - Sanitation	167							167
		1							
	ublic Works - Highways and Streets				1		I	1	
	General Services - Administration	10,465							10,465
	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

December 31, 2021

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								
Р	ublic 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								
Tota	l Public Works - Highways and Streets	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								
T	otal Other Public Works Enterprises								
									_
	Culture and Recreation								
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	23,141							23,141

December 31, 2021

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		General Fund	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	23,891							23,891
	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)	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								
	Total Debt Service	49,680	20,389						70,069
Emplo	yer Paid Benefits and Withholding Items								
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
									_

			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
	EXPENDITURES		•				-	-	
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	32,976							32,976
487.00	Other Group Insurance Benefits	179,621							179,621
Total I	Employer Paid Benefits and Withholding Items	267,328							267,328
		1							
	Insurance						Г		
486.00	Insurance, Casualty, and Surety	23,966							23,966
	Total Insurance	23,966							23,966
		1							
ι	Inclassified Operating Expenditures		-					1	
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Tota	al Unclassified Operating Expenditures								
		1							
	Other Financing Uses		-						
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	23,500							23,500
493.00	All Other Financing Uses								
	Total Other Financing Uses	23,500							23,500
	TOTAL EXPENDITURES	1,106,611	312,857						1,419,468
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	426,541	-72,865	23,508					377,184
				·					

MILLCREEK TWP

December 31, 2021

DEBT STATEMENT

Outstanding

Principal

Principal

Current Year

Outstanding at

Plus (less)

Total

118,022

OUTSTANDING BONDS AND NOTES

Purpose

Bond (B)

Issue Year

Maturity

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.

Original

Net debt

i ui pose	Capital Lease (C) Lease Rental (L) Note (N)	(уууу)	Year (yyyy)	Amount of Issue	Beginning of Year (1)	Incurred This Year	Paid This Year	Accretion on Compound Interest Bonds	Year End (1)	Unamortized Premium (Discount)	Balance
General Obligation Bonds and Notes											
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
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
(1) - excludes unamortized premium/discount Total bonds and notes outstanding 118,022											
Capitalized lease obligations 0											

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:			
TOTAL CAPITAL EXPENDITURES	92,180		92,180

EMPLOYEE COMPENSATION

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

Signed:

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 Devel	lopment				
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, 2021. 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, 2021, and the results of operations of such funds in accordance with the law.						
SIGNATURE AND VERIFICATION						
		Signed:	Angela K. Shea Appointed Auditor/CPA			
Subscribed a	nd sworn to before me this 30 day of March, 2022.					

Witness (Controller)/Auditor (Auditors)

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.