

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

380335 MILLCREEK TWP, LEBANON COUNTY

MILLCREEK TWP, LEBANON County

BALANCE SHEET

December 31, 2022

		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									11,020	11,020
240-259	Current Portion of Long-Term Debt and Other Credits									31,581	31,581
Total Liabilities and Other Credits		5,666	1,045							42,601	49,312
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	1,300,136	170,635	112,154				1,584,355	561,402	-42,601	3,686,081
291-299	Other Equity										
Total Fund and Account Group Equity		1,300,136	170,635	112,154				1,584,355	561,402	-42,601	3,686,081
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,735,393

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	417,217						417,217
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	12,515						12,515
310.10	Real Estate Transfer Taxes	104,650						104,650
310.20	Earned Income Taxes / Wage Taxes	608,927						608,927
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	30,748						30,748
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,174,057						1,174,057

Licenses and Permits

320-322	All Other Licenses and Permits	2,105						2,105
321.80	Cable Television Franchise Fees	55,312						55,312
Total Licenses and Permits		57,417						57,417

Fines and Forfeits

330-332	Fines and Forfeits	5,348						5,348
Total Fines and Forfeits		5,348						5,348

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Interest, Rents and Royalties								
341.00	Interest Earnings	5,617	252	1,261			168,492	175,622
342.00	Rents and Royalties	1,310						1,310
Total Interest, Rents and Royalties		6,927	252	1,261			168,492	176,932

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	220,563						220,563
353.00	Federal Payments in Lieu of Taxes							
Total Federal		220,563						220,563

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)	1,144						1,144
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		191,415					191,415
355.04	Alcoholic Beverage Licenses	25						25
355.05	General Municipal Pension System State Aid	41,444						41,444
355.07	Foreign Fire Insurance Tax Distribution	30,394						30,394
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, 2022

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	18,956						18,956
356.00	State Payments in Lieu of Taxes	356						356
Total State		92,319	191,415					283,734

Local Government Units								
357.03	Highways and Streets							
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								

Charges for Service								
361.00	General Government	90						90
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, 2022

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							
Total Charges for Service		90						90

Unclassified Operating Revenues								
383.00	Special Assessments		58,570					58,570
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,000						6,000
388.00	Fiduciary Fund Pension Contributions					45,311		45,311
389.00	All Other Unclassified Operating Revenues	1,752						1,752
Total Unclassified Operating Revenues		7,752	58,570			45,311		111,633

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, 2022

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	3,583						3,583
Total Other Financing Sources		3,583		23,500				27,083

TOTAL REVENUES

1,568,056	250,237	24,761				213,803	2,056,857
-----------	---------	--------	--	--	--	---------	-----------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body							
401.00	Executive (Manager or Mayor)	5,625						5,625
402.00	Auditing Services / Financial Administration	11,870						11,870
403.00	Tax Collection	15,406	1,814					17,220
404.00	Solicitor / Legal Services	23,205						23,205
405.00	Secretary / Clerk	63,459						63,459
406.00	Other General Government Administration	24,500						24,500
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	7,144						7,144
409.00	General Government Buildings and Plant	27,747						27,747
Total General Government		178,956	1,814					180,770

Public Safety

410.00	Police	264,764						264,764
411.00	Fire	43,903	8,483					52,386
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	3,224						3,224
415.00	Emergency Management and Communications	5,073						5,073
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		316,964	8,483					325,447

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	250						250
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		250						250

Public Works - Highways and Streets

430.00	General Services - Administration	8,742						8,742
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	47,295						47,295
433.00	Traffic Control Devices	415						415
434.00	Street Lighting		45,889					45,889

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	28,342						28,342
438.00	Maintenance and Repairs of Roads and Bridges	246,543	272,794					519,337
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		331,337	318,683					650,020

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	39,482						39,482

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	1,000						1,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		40,482						40,482

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)	55,733	19,688					75,421
472.00	Debt Interest (short-term and long-term)	5,126	700					5,826
475.00	Fiscal Agent Fees							
Total Debt Service		60,859	20,388					81,247

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	38,571						38,571
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	16,032						16,032

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	44,820						44,820
487.00	Other Group Insurance Benefits	200,538						200,538
Total Employer Paid Benefits and Withholding Items		299,961						299,961

Insurance								
486.00	Insurance, Casualty, and Surety	25,385						25,385
Total Insurance		25,385						25,385

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						31,405	31,405
489.00	All Other Unclassified Expenditures						3,954	3,954
Total Unclassified Operating Expenditures							35,359	35,359

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	1,277,694	349,368					35,359	1,662,421
---------------------------	-----------	---------	--	--	--	--	--------	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	290,362	-99,131	24,761				178,444	394,436
---	---------	---------	--------	--	--	--	---------	---------

MILLCREEK TWP
December 31, 2022

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	19,689		19,689		0		0
Equipment Lease	Capital Leases	2017	2022	148,673	26,251		26,251		0		0
Equipment Lease	Capital Leases	2021	2024	90,639	72,082		29,481		42,601		42,601
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	42,601
Capitalized lease obligations	0
Net debt	42,601

MILLCREEK TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	25,749		25,749
Sewer			
Solid Waste			
Streets / Highways	8,924		8,924
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	34,673		34,673

EMPLOYEE COMPENSATION

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

448,821

December 31, 2022

NOTES / COMMENTS