DCED-CLGS-30 (9-09) Received by DCED: 03/28/2025 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

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380335 MILLCREEK TWP, LEBANON COUNTY

BALANCE SHEET

DCED-CLGS-30 (09-09)

MILLCREEK TWP, LEBANON County BALANCE SHEET

			Governmen	ital 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	1,688,688	120,368	104,906				1,594,230			3,508,192
140-144	Tax Receivable										
121-129. 145-149	Accounts Receivable (excluding taxes)										20.00
130 00	Due From Other Funds	489	50								539
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								715,913		715,913
180-189	Other Debits						*				
Tot	al Assets and Other Debits	1,689,177	120,418	104,906				1,594,230	715,913		4,224,644
Lia	abilities and Other Credits										
210-229	Payroll Taxes and Other Payroll Withholdings	3,052									3,052
200-209, 231-239	All Other Current Liabilities	4,306									4,306
230.00	Due To Other Funds	38	501								539

MILLCREEK TWP, LEBANON County BALANCE SHEET

	· ·				ecember 31, 20	7.7					
			Governmen	ital 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
Li	abilities and Other Credits										
260-269	Long-Term-Liabilities									91,886	91,886
240-259	Current Portion of Long-Term Debt and Other Credits									43,075	43,075
Total	Liabilities and Other Credits	7,396	501							134,961	142,858

Fund	and Account Group Equity										
	and Account Group Equity										
									715,913	-134,961	580,952
281-284	Contributed Capital	1,681,781	119,917	104,906				1,594,230		-134,961	580,952 3,500,834
281-284 290.00 270-289	Contributed Capital Investment in General Fixed Assets Fund Balance / Retained Earnings on	1,681,781	119,917	104,906				1,594,230		-134,961	

	The second secon
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	4,224,644
	223 (25)

330-332 Fines and Forfeits

Total Fines and Forfeits

MILLCREEK TWP, LEBANON County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024 Governmental Funds **Proprietary Funds** Fiduciary Fund Total Special Revenue Trust and Memorandum Capital Internal General Fund (Including **Debt Service** Enterprise Service Agency Only Projects State Liquid Fuels) REVENUES Taxes 428,195 428,195 301.00 Real Estate Taxes 305.00 Occupation Taxes (levied under municipal code) Residence Taxes (levied by cities of the 3rd Class) 308.00 Regional Asset District Sales Tax (Allegheny County 309.00 municipalities only) 13,060 Per Capita Taxes 13,060 310.00 102,384 Real Estate Transfer Taxes 102,384 310.10 653,352 653,352 310.20 Earned Income Taxes / Wage Taxes 310.30 **Business Gross Receipts Taxes** 310.40 Occupation Taxes (levied under Act 511) 30,471 Local Services Tax ** 30,471 310.50 310.60 Amusement / Admission Taxes 310.70 Mechanical Device Taxes 310.90 Other: Other: **Total Taxes** 1,227,462 1,227,462 **Licenses and Permits** 1,505 All Other Licenses and Permits 1,505 321.80 Cable Television Franchise Fees 52,378 52,378 **Total Licenses and Permits** 53,883 53,883 Fines and Forfeits

4,864

4,864

4,864

4,864

			Governmen	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
	REVENUES	<u>- 1</u>							
	Interest, Rents and Royalties								
341.00	Interest Earnings	42,534	1,769	4,153				155,814	204,27
342 00	Rents and Royalties	1,040			1 1300/E 1				1,04
	Total Interest, Rents and Royalties	43,574	1,769	4,153				155,814	205,31
	Federal	1							
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	1							
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)	1,206							1,20
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Tumback		197,421						197,42
355.04	Alcoholic Beverage Licenses	25							25
355.05	General Municipal Pension System State Aid	50,332							50,333
355.07	Foreign Fire Insurance Tax Distribution	30,870							30,87
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

			Desciii						
			Governmen	tal 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
	REVENUES								
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes	1,247							1,24
	Total State	83,680	197,421		1				281,10
	Local Government Units	1							
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	3,698							3,69
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	3,698					8		3,69
	Charges for Service	1							
361.00	General Government	90							9
362.00	Public Safety								
363.20	Parking								
363.00	All Other Charges for Highway & Street Services			V-9-5-V-9-5-					
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			W = 100					
367.00	Culture and Recreation								
368.00	Airports								

			Decen	iber 31, 2024					
			Governmen	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
	REVENUES								
	Charges for Service					A .6		400	
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		78						
	Total Charges for Service	90							9
_	Unclassified Operating Revenues								
383.00	Special Assessments		71,243						71,24
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	5,000		1,100					6,10
388.00	Fiduciary Fund Pension Contributions							48,507	48,50
389.00	All Other Unclassified Operating Revenues	2,245					100		2,24
To	tal Unclassified Operating Revenues	7,245	71,243	1,100				48,507	128,09
	Other Financing Sources	7							
391.00	Proceeds of General Fixed Asset Disposition	9,150							9,15
392.00	Interfund Operating Transfers			23,500					23,50
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt	788							78

			Decem	per 31, 2024					
			Governmen	tal 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
	REVENUES								
	Other Financing Sources							etall	
395.00	Refunds of Prior Year Expenditures								
	Total Other Financing Sources	9,938		23,500					33,43
	TOTAL REVENUES	1,434,434	270,433	28,753				204,321	1,937,94
	EXPENDITURES						9		
	General Government								4.45
400.00	Legislative (Governing) Body	5,625							5,62
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	12,500							12,50
403.00	Tax Collection	18,678	2,265						20,94
404.00	Solicitor / Legal Services	19,122							19,12
405.00	Secretary / Clerk	88,036							88,0
406.00	Other General Government Administration	26,873						1	26,8
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	16,664		0.					16,66
409.00	General Government Buildings and Plant	29,914							29,9
	Total General Government	217,412	2,265			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			219,67
	Public Safety								
410.00	Police	289,920		19,179					309,09
411.00	Fire	43,271	8,350						51,62
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

						ry Funds	Fiduciary Fund	nd Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	_							
Planning and Zoning	5,975							5,97
Emergency Management and Communications	6,512							6,51
Militia and Armories								
Examination of Licensed Occupations								
Public Scales (weights and measures)								
Other Public Safety								
Total Public Safety	345,678	8,350	19,179					373,20
Health and Human Services	7							
Health and Human Services		Т	<u>-</u>					
Total Health and Human Services								
Public Works - Sanitation	٦							
Recycling Collection and Disposal	220							22
Solid Waste Collection and Disposal (garbage)	3.5/251							
Weed Control								
Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation	220							220
ublic Works - Highways and Streets	_							
General Services - Administration	4.686				1			4,68
	,,,,,,					77-2	 	4,00
	56 904							56,90-
								6,374
	5,574	50 101						50,10
	Public Safety Total Public Safety Health and Human Services Fotal Health and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation	Planning and Zoning 5,975 Emergency Management and Communications 6,512 Militia and Armories Examination of Licensed Occupations Public Scales (weights and measures) Other Public Safety 345,678 Health and Human Services Health and Human Services Fotal Health and Human Services Fotal Health and Human Services Fotal Health and Disposal 220 Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation 220 Iblic Works - Highways and Streets General Services - Administration 4,686 Cleaning of Streets and Gutters Winter Maintenance - Snow Removal 56,904 Fraffic Control Devices 6,374	EXPENDITURES Public Safety Planning and Zoning 5,975 Emergency Management and Communications 6,512 Militia and Armories Examination of Licensed Occupations Public Safety 345,678 8,350 The Public Safety 345,678 8,350 Health and Human Services Health and Human Services Fotal Health and Human Services Public Works - Sanitation Recycling Collection and Disposal (garbage) Need Control Nastewater / Sewage Treatment and Collection Total Public Works - Sanitation Total Public Works - Sanitation 220 Solid Waste Collection and Disposal (garbage) Need Control Nastewater / Sewage Treatment and Collection Total Public Works - Sanitation 220 Solid Works - Highways and Streets Seneral Services - Administration 4,686 Cleaning of Streets and Gutters Winter Maintenance - Snow Removal 56,904 Fraffic Control Devices 6,374	EXPENDITURES Public Safety Planning and Zoning Emergency Management and Communications Public Safety Public Safety Public Safety Public Safety Public Safety Total Public Safety Associated Numan Services Public Works - Sanitation Recycling Collection and Disposal (garbage) Need Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation Recycling Collection and Services Public Works - Highways and Streets General Fund (Including State Liquid Fuels) Fredit and Armories Solid Waste Collection and Disposal (garbage) Need Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation 220 Solid Waste Collection and Disposal (garbage) Need Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation 250 Solicaning of Streets and Gutters Winter Maintenance - Snow Removal Freffic Control Devices 6,374	EXPENDITURES Public Safety Planning and Zoning Emergency Management and Communications Kilitia and Armories Examination of Licensed Occupations Public Safety Total Public Safety Total Public Safety Total Health and Human Services Fublic Works - Sanitation Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation Recycling Collection Services Fublic Works - Sanitation Recycling Collection and Disposal (garbage) Realth Armore Services Fublic Works - Sanitation Recycling Collection and Disposal (garbage) Realth Armore Services Fublic Works - Sanitation Recycling Collection and Disposal (garbage) Realth Recycling Collection and Disposal (garbage) Realth Recycling Collection and Disposal (garbage) Recycling Collection and Disposal	General Fund State Liquid Fuels Debt Service Enterprise State Liquid Fuels Projects Debt Service Enterprise State Liquid Fuels Projects Debt Service Enterprise State Liquid Fuels Projects Debt Service Enterprise State Stat	EXPENDITURES Public Safety Planning and Zoning 5.975 Emergency Management and Communications 6.512 Militia and Armories Examination of Licensed Occupations Public Safety 345.678 8.350 19,179 Health and Human Services Health and Human Services Fotal Health and Human Services Public Works - Sanitation Recycling Collection and Disposal (garbage) Wed Control Nationard Teams of Collection Total Public Works - Sanitation Recycling Collection and Disposal (garbage) Wed Control Nationard Teams of Collection Total Public Works - Sanitation Recycling Collection and Disposal (garbage) Wed Control Nationard Teams of Collection Total Public Works - Sanitation Recycling Collection and Disposal (garbage) Wed Control Nationard Teams of Collection Total Public Works - Sanitation 220 Disposal Collection and Disposal (garbage) Wed Control Nationard Services - Administration 4,688 General Services - Administration 4,688 General Services - Administration 4,689 Cleaning of Streets and Gutters Winter Maintenance - Snow Removal 56,904 Traffic Control Devices 6,374	General Fund (Including State Liquid) Projects Debt Service Enterprise Internal Fund Agency Public Safety Public Safety Public Safety Semeral Fund State Liquid Fuels) Public Safety Semeral Fund State Liquid Fuels Public Safety Semeral Fund State Liquid Fuels Semeral Fund State Liquid Fuels Semeral Fund State Stat

			Governmen	tal 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			72.01					
P	ublic Works - Highways and Streets						4		
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	28,583							28,58
438.00	Maintenance and Repairs of Roads and Bridges	204,350	194,329						398,67
439.00	Highway Construction and Rebuilding Projects								
Tota	Public Works - Highways and Streets	300,897	244,430						545,32
	Other Public Works Enterprises]							
440.00	Airports								
441.00	Cemeteries						1 - 1200 year (1900)		
442.00	Electric System								Ways a section of the section
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						M- M-		N
449.00	Water Transport and Terminals								
T	otal Other Public Works Enterprises								
		-	· · · · · · · · · · · · · · · · · · ·		1.00				1 1
	Culture and Recreation	1				2			
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation			50					
	Parks	31,524							31,52

			Governmen	ital 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>EXPENDITURES</u>								
5	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries	1,000							1,00
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation	32,524							32,52
			11 11 11 11 11 11						
	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								
		1							
	Debt Service	77.22							04.72
471.00	Debt Principal (short-term and long-term)	11,019	41,271		-				52,29
472.00	Debt Interest (short-term and long-term)	102	7,706		-				7,80
475.00	Fiscal Agent Fees	_							
	Total Debt Service	11,121	48,977						60,09
Emplo	oyer Paid Benefits and Withholding Items	1							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	42,226							42,2
482.00	Judgments and Losses								N
483.00	Pension / Retirement Fund Contributions	18,539							18,5

December 21 2024

			Decem	ber 31, 2024					
			Governmen	tal Funds	77	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				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Empl	oyer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	48,003							48,00
487.00	Other Group Insurance Benefits	218,927					- 11 1-		218,92
Total	Employer Paid Benefits and Withholding Items	327,695							327,69
	Insurance				70				
486.00	Insurance, Casualty, and Surety	29,002						9.00	29,00
	Total Insurance	29,002							29,00
488.00	Unclassified Operating Expenditures Fiduciary Fund Benefits and Refunds Paid							25,577	25,57
488.00						8		-	
489,00	All Other Unclassified Expenditures							4,370	4,37
Tot	al Unclassified Operating Expenditures							29,947	29,94
	Other Financing Uses								
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	23,500						5.41	23,50
493.00	All Other Financing Uses								
	Total Other Financing Uses	23,500							23,50
	TOTAL EXPENDITURES	1,288,049	304,022	19,179				29,947	1,641,19
XCE	ESS/DEFICIT OF REVENUES OVER EXPENDITURES	146,385	-33,589	9,574				174,374	296,74

MILLCREEK TWP

December 31, 2024

				DEBT	STATEMENT						
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding corrections and additions.	bond and note issues a	ccording to our	files, excludi	ng bond issue	s redeamed or refu	inded and de	feased. Pleas	e show the principal p	ayments 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											
Equipment Lease	Capital Leases	2021	2024	90,639	11,020		11,020		0	-	0
Equipment Lease	Capital Leases	2023	2027	215,772	176,230		41,270		134,960		134,960
Revenue Bonds and Notes				,							
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

134,960

Capitalized lease obligations

0

Net debt

134,960

MILLCREEK TWP, LEBANON County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	900		900
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	19,179		19,179
Recreation			
Sewer			
Solid Waste			
Streets / Highways	15,633		15,633
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	35,712		35,712

EMPLOYEE COMPENSATION

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

502,201

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, 2024. 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, 2024, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Angela Shea Appointed Auditor/CPA

Subscribed and sworn to before me this 28 day of March, 2025.





December 31, 2024

NOTES / COMMENTS