

DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

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**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

470215 MAHONING TWP, MONTOUR COUNTY

MAHONING TWP, MONTOUR 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											
280-289	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		42,230									42,230
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	12,455,100	1,297,530								13,752,630
291-299	Other Equity										
Total Fund and Account Group Equity		12,455,100	1,297,530								13,752,630
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											13,794,860

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes							
301.00	Real Estate Taxes	480,523	78,391				558,914
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	132					132
310.10	Real Estate Transfer Taxes	79,734					79,734
310.20	Earned Income Taxes / Wage Taxes	1,136,410					1,136,410
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	587,932					587,932
310.80	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
Total Taxes		2,284,731	78,391				2,363,122

Licenses and Permits							
320-322	All Other Licenses and Permits	196,695					196,695
321.80	Cable Television Franchise Fees	45,651					45,651
Total Licenses and Permits		242,346					242,346

Fines and Forfeits							
330-332	Fines and Forfeits	16,486					16,486
Total Fines and Forfeits		16,486					16,486

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	356,992	17,064				374,056
342.00	Rents and Royalties	250					250
Total Interest, Rents and Royalties		357,242	17,064				374,306

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	2,270					2,270
355.01	Public Utility Realty Tax (PURTA)	2,286					2,286
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		166,831				166,831
355.04	Alcoholic Beverage Licenses	600					600
355.05	General Municipal Pension System State Aid	88,629					88,629
355.07	Foreign Fire Insurance Tax Distribution	28,726					28,726
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Mercellus Shale Impact Fee Distribution						

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
358.00	State Payments In Lieu of Taxes	218,484						218,484
Total State		340,995	166,831					507,826

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								
381.00	General Government							
382.00	Public Safety	61,038						61,038
383.20	Parking	14,188						14,188
383.00	All Other Charges for Highway & Street Services							
384.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	2,260						2,260
384.30	Solid Waste Collection and Disposal Charge (trash)	287						287
384.80	Host Municipality Benefit Fee for Solid Waste Facility							
384.00	All Other Charges for Sanitation Services							
385.00	Health							
386.00	Human Services							
387.00	Culture and Recreation							
388.00	Airports							

MAHONING TWP, MONTOUR 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

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		77,773						77,773

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,077						1,077
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	844						844
Total Unclassified Operating Revenues		1,921						1,921

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	24,157						24,157
392.00	Interfund Operating Transfers		553,019					553,019
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term Debt							

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	2,380					2,380
	Total Other Financing Sources	26,537	553,019				579,556
	TOTAL REVENUES	3,348,031	815,305				4,163,336

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	27,738					27,738
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	14,630					14,630
403.00	Tax Collection	75,541					75,541
404.00	Solicitor / Legal Services	38,832					38,832
405.00	Secretary / Clerk	98,084					98,084
406.00	Other General Government Administration	6,419					6,419
407.00	IT-Networking Services-Data Processing	53,298					53,298
408.00	Engineering Services	81,377					81,377
409.00	General Government Buildings and Plant	97,201					97,201
	Total General Government	493,120					493,120

Public Safety

410.00	Police	859,968					859,968
411.00	Fire	31,244	17,077				48,321
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	17,106					17,106

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	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	194,599					194,599
415.00	Emergency Management and Communications						
418.00	Militia and Armories						
417.00	Examination of Licensed Occupations	70					70
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety						
Total Public Safety		1,102,987	17,077				1,120,064

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						
427.00	Solid Waste Collection and Disposal (garbage)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection	3,906					3,906
Total Public Works - Sanitation		3,906					3,906

Public Works - Highways and Streets							
430.00	General Services - Administration	341,843					341,843
431.00	Cleaning of Streets and Gutters	3,782					3,782
432.00	Winter Maintenance - Snow Removal	10,432					10,432
433.00	Traffic Control Devices	12,927					12,927
434.00	Street Lighting		4,837				4,837

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
438.00	Storm Sewers and Drains	4,876					4,876
437.00	Repairs of Tools and Machinery	12,798					12,798
438.00	Maintenance and Repairs of Roads and Bridges	46,646					46,646
439.00	Highway Construction and Rebuilding Projects	996,911	148,364				1,145,275
Total Public Works - Highways and Streets		1,430,215	153,201				1,583,416

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	239,239					239,239
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		239,239					239,239

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Culture and Recreation							
455.00	Shade Trees	750					750
458.00	Libraries						
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation						
Total Culture and Recreation		750					750

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)						
472.00	Debt Interest (short-term and long-term)						
475.00	Fiscal Agent Fees						
Total Debt Service							

Employer Paid Benefits and Withholding Items							
461.00	Employer Paid Withholding Taxes and Unemployment Compensation	93,517					93,517
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions	264,150					264,150

MAHONING TWP, MONTOUR 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						
487.00	Other Group Insurance Benefits	485,083					485,083
Total Employer Paid Benefits and Withholding Items		842,750					842,750

Insurance

486.00	Insurance, Casualty, and Surety	116,469					116,469
Total Insurance		116,469					116,469

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures	184					184
Total Unclassified Operating Expenditures		184					184

Other Financing Uses

491.00	Refund of Prior Year Revenues				14,828		14,828
492.00	Interfund Operating Transfers	553,019					553,019
493.00	All Other Financing Uses						
Total Other Financing Uses		553,019			14,828		567,847

TOTAL EXPENDITURES

4,782,639	170,278			14,828			4,967,745
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

-1,434,608	645,027			-14,828			-804,409
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MAHONING 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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

MAHONING TWP, MONTOUR County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	43,983		43,983
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	725	953,694	954,419
Water			
Other: Stormwater & Drains		239,239	239,239
TOTAL CAPITAL EXPENDITURES	44,708	1,192,933	1,237,641

EMPLOYEE COMPENSATION

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

1,215,751

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Kenneth L. Wagner, Jr., Appointed Auditor/CPA
CPA

December 31, 2020

NOTES / COMMENTS