

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

470215 MAHONING TWP, MONTOUR COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

MAHONING TWP, MONTOUR County
BALANCE SHEET
 December 31, 2018

		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
Assets and Other Debits											
100-120	Cash and Investments	1,962,299	581,643			2,303,876					4,847,818
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	377,954									377,954
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		2,340,253	581,643			2,303,876					5,225,772

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	4,945									4,945
200-209, 231-239	All Other Current Liabilities	38,466				39,548					78,014
230.00	Due To Other Funds					377,954					377,954

MAHONING TWP, MONTOUR County

BALANCE SHEET

December 31, 2018

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		43,411				417,502					460,913
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	2,296,842	581,643			1,886,374					4,764,859
291-299	Other Equity										
Total Fund and Account Group Equity		2,296,842	581,643			1,886,374					4,764,859
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											5,225,772

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	479,353	77,354					556,707
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	2,674						2,674
310.10	Real Estate Transfer Taxes	155,790						155,790
310.20	Earned Income Taxes / Wage Taxes	1,006,313						1,006,313
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	577,914						577,914
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		2,222,044	77,354					2,299,398

Licenses and Permits

320-322	All Other Licenses and Permits	161,139						161,139
321.80	Cable Television Franchise Fees	46,918						46,918
Total Licenses and Permits		208,057						208,057

Fines and Forfeits

330-332	Fines and Forfeits	30,063						30,063
Total Fines and Forfeits		30,063						30,063

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	34,014	11,581			25,369		70,964
342.00	Rents and Royalties	250						250
Total Interest, Rents and Royalties		34,264	11,581			25,369		71,214

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	2,646						2,646
355.01	Public Utility Realty Tax (PURTA)	2,244						2,244
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		166,653					166,653
355.04	Alcoholic Beverage Licenses	1,800						1,800
355.05	General Municipal Pension System State Aid	74,950						74,950
355.07	Foreign Fire Insurance Tax Distribution	26,418						26,418
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	214,800						214,800
Total State		322,858	166,653					489,511

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	50						50
362.00	Public Safety	29,562						29,562
363.20	Parking	1,300						1,300
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	1,280			1,419,368			1,420,648
364.30	Solid Waste Collection and Disposal Charge (trash)	719						719
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							

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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				962,364			962,364
379.00	All Other Charges for Service							
Total Charges for Service		32,911			2,381,732			2,414,643

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	356						356
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	15,548			15,509			31,057
Total Unclassified Operating Revenues		15,904			15,509			31,413

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	14,502						14,502
392.00	Interfund Operating Transfers	336,750			41,203			377,953
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, 2018

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	141,796						141,796
Total Other Financing Sources		493,048			41,203			534,251
TOTAL REVENUES		3,359,149	255,588		2,463,813			6,078,550

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	58,645			6,682			65,327
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	14,060						14,060
403.00	Tax Collection	60,306						60,306
404.00	Solicitor / Legal Services	66,252						66,252
405.00	Secretary / Clerk	87,667						87,667
406.00	Other General Government Administration	18,166						18,166
407.00	IT-Networking Services-Data Processing	53,701						53,701
408.00	Engineering Services	74,791			23,047			97,838
409.00	General Government Buildings and Plant	66,801						66,801
Total General Government		500,389			29,729			530,118

Public Safety								
410.00	Police	719,137						719,137
411.00	Fire	26,418	17,601					44,019
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	86,930						86,930

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	58,508						58,508
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations	155						155
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	77						77
Total Public Safety		891,225	17,601					908,826

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	3,495						3,495
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	2,840			1,248,984			1,251,824
Total Public Works - Sanitation		6,335			1,248,984			1,255,319

Public Works - Highways and Streets

430.00	General Services - Administration	363,721						363,721
431.00	Cleaning of Streets and Gutters	6,260						6,260
432.00	Winter Maintenance – Snow Removal	21,080						21,080
433.00	Traffic Control Devices	5,535						5,535
434.00	Street Lighting		5,832					5,832

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	11,222						11,222
437.00	Repairs of Tools and Machinery	21,569						21,569
438.00	Maintenance and Repairs of Roads and Bridges	46,901						46,901
439.00	Highway Construction and Rebuilding Projects	31,757	168,242					199,999
Total Public Works - Highways and Streets		508,045	174,074					682,119

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				700,706			700,706
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises					700,706			700,706

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, 2018

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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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation								

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								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	100,368						100,368
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	237,079						237,079

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	611,635						611,635
Total Employer Paid Benefits and Withholding Items		949,082						949,082

Insurance								
486.00	Insurance, Casualty, and Surety	133,620						133,620
Total Insurance		133,620						133,620

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,336			477			1,813
Total Unclassified Operating Expenditures		1,336			477			1,813

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	41,203			336,750			377,953
493.00	All Other Financing Uses							
Total Other Financing Uses		41,203			336,750			377,953

TOTAL EXPENDITURES	3,031,235	191,675			2,316,646			5,539,556
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	327,914	63,913			147,167			538,994
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MAHONING TWP
December 31, 2018

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, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	32,552		32,552
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	99,885		99,885
Recreation			
Sewer	61,815		61,815
Solid Waste			
Streets / Highways	38,037	31,757	69,794
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	232,289	31,757	264,046

EMPLOYEE COMPENSATION

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

1,106,192

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

December 31, 2018

NOTES / COMMENTS

As of December 31, 2018 there is an executed asset purchase agreement between Mahoning Township and Suez Water Pennsylvania. The sale is expected to close in 2019.