

**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											
260-269	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 Fuels)	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
310.60	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
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	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	Marcellus Shale Impact Fee Distribution							

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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	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								
361.00	General Government							
362.00	Public Safety	61,038						61,038
363.20	Parking	14,188						14,188
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	2,260						2,260
364.30	Solid Waste Collection and Disposal Charge (trash)	287						287
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, 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
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	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

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	194,599						194,599
415.00	Emergency Management and Communications							
416.00	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 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	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
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	750						750
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		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								
481.00	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
---------------------------	-----------	---------	--	--	--------	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-1,434,608	645,027			-14,828			-804,409
---	------------	---------	--	--	---------	--	--	----------

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