

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

470215 MAHONING TWP, MONTOUR COUNTY

MAHONING TWP, MONTOUR County

BALANCE SHEET

December 31, 2021

		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		40,875									40,875
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	12,650,342	661,473								13,311,815
291-299	Other Equity										
Total Fund and Account Group Equity		12,650,342	661,473								13,311,815
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											13,352,690

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	477,447	69,256					546,703
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	99						99
310.10	Real Estate Transfer Taxes	103,555						103,555
310.20	Earned Income Taxes / Wage Taxes	1,094,860						1,094,860
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	559,192						559,192
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		2,235,153	69,256					2,304,409

Licenses and Permits

320-322	All Other Licenses and Permits	106,868						106,868
321.80	Cable Television Franchise Fees	44,112						44,112
Total Licenses and Permits		150,980						150,980

Fines and Forfeits

330-332	Fines and Forfeits	17,543						17,543
Total Fines and Forfeits		17,543						17,543

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	294,592	22,103					316,695
342.00	Rents and Royalties	250						250
Total Interest, Rents and Royalties		294,842	22,103					316,945

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	216,770						216,770
353.00	Federal Payments in Lieu of Taxes							
Total Federal		216,770						216,770

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	2,022						2,022
355.01	Public Utility Realty Tax (PURTA)	2,288						2,288
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		158,337					158,337
355.04	Alcoholic Beverage Licenses	400						400
355.05	General Municipal Pension System State Aid	95,946						95,946
355.07	Foreign Fire Insurance Tax Distribution	26,360						26,360
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, 2021

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	223,924						223,924
356.00	State Payments in Lieu of Taxes	221,880						221,880
Total State		572,820	158,337					731,157

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	40,713						40,713
363.20	Parking	14,693						14,693
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)	2,931						2,931
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, 2021

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		58,337						58,337

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	250						250
Total Unclassified Operating Revenues		250						250

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	480,528						480,528
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, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	2,760						2,760
Total Other Financing Sources		483,288						483,288
TOTAL REVENUES		4,029,983	249,696					4,279,679

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	89,864						89,864
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	12,261						12,261
403.00	Tax Collection	68,280						68,280
404.00	Solicitor / Legal Services	28,665						28,665
405.00	Secretary / Clerk	99,841						99,841
406.00	Other General Government Administration	8,593						8,593
407.00	IT-Networking Services-Data Processing	73,098						73,098
408.00	Engineering Services	188,541						188,541
409.00	General Government Buildings and Plant	152,200						152,200
Total General Government		721,343						721,343

Public Safety								
410.00	Police	876,220						876,220
411.00	Fire	28,860	216,424					245,284
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	3,575						3,575

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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

Public Safety

414.00	Planning and Zoning	180,768						180,768
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations	210						210
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		1,089,633	216,424					1,306,057

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	2,038						2,038
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	630						630
Total Public Works - Sanitation		2,668						2,668

Public Works - Highways and Streets

430.00	General Services - Administration	788,770						788,770
431.00	Cleaning of Streets and Gutters	7,632						7,632
432.00	Winter Maintenance – Snow Removal	22,472						22,472
433.00	Traffic Control Devices	6,646						6,646
434.00	Street Lighting		5,696					5,696

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	37,955						37,955
437.00	Repairs of Tools and Machinery	57,701						57,701
438.00	Maintenance and Repairs of Roads and Bridges	41,249						41,249
439.00	Highway Construction and Rebuilding Projects	26,475	183,105					209,580
Total Public Works - Highways and Streets		988,900	188,801					1,177,701

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							

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
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	104,105						104,105
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	302,545						302,545

MAHONING TWP, MONTOUR County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	531,950						531,950
Total Employer Paid Benefits and Withholding Items		938,600						938,600

Insurance								
486.00	Insurance, Casualty, and Surety	92,823						92,823
Total Insurance		92,823						92,823

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	2,129						2,129
Total Unclassified Operating Expenditures		2,129						2,129

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		480,528					480,528
493.00	All Other Financing Uses							
Total Other Financing Uses			480,528					480,528

TOTAL EXPENDITURES		3,836,096	885,753					4,721,849
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		193,887	-636,057					-442,170
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MAHONING TWP
December 31, 2021

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, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	200,000		200,000
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	101,519	52,982	154,501
Recreation			
Sewer			
Solid Waste			
Streets / Highways	52,039	899,423	951,462
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	353,558	952,405	1,305,963

EMPLOYEE COMPENSATION

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

1,265,726

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

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

December 31, 2021

NOTES / COMMENTS