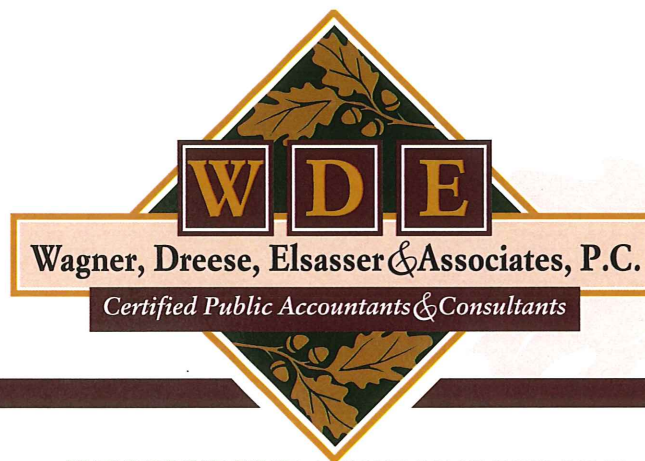


**MAHONING TOWNSHIP**  
2022 MUNICIPAL ANNUAL AUDIT  
AND FINANCIAL REPORT



## INDEPENDENT AUDITOR'S REPORT

To the Township Supervisors  
Mahoning Township, Montour County  
Danville, Pennsylvania

### Opinion

We have audited the accompanying financial statements of Mahoning Township, included in the Department of Community & Economic Development (DCED) Municipal Annual Audit and Financial Report as of December 31, 2022.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund equity of Mahoning Township, as of December 31, 2022, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of DCED.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mahoning Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Emphasis of Matter—Basis of Accounting

The financial statements are prepared by Mahoning Township, in accordance with the financial reporting provisions of DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of DCED. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of DCED. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mahoning Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mahoning Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Restriction on Use**

This report is intended solely for the information and use of management, Members of the Board, others within Mahoning Township and DCED, and is not intended to be and should not be used by anyone other than these specified parties.



**WAGNER, DREESE, ELSASSER & ASSOCIATES, P.C.**

*Certified Public Accountants and Consultants*

January 26, 2023

Selinsgrove, Pennsylvania

# **2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**470215 MAHONING TWP, MONTGOMERY COUNTY**

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**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	476,392	69,309						545,701
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								
310.10	Real Estate Transfer Taxes	114,051							114,051
310.20	Earned Income Taxes / Wage Taxes	1,224,665							1,224,665
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	531,263							531,263
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		2,346,371	69,309						2,415,680

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	43,158							43,158
<b>Total Licenses and Permits</b>		43,158							43,158

Fines and Forfeits									
330-332	Fines and Forfeits	39,257							39,257
<b>Total Fines and Forfeits</b>		39,257							39,257

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	73,665	8,059						81,724
342.00	Rents and Royalties	250							250
<b>Total Interest, Rents and Royalties</b>		73,915	8,059						81,974

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	218,141							218,141
353.00	Federal Payments in Lieu of Taxes								
<b>Total Federal</b>		218,141							218,141

State									
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)	2,198							2,198
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		164,387						164,387
355.04	Alcoholic Beverage Licenses	800							800
355.05	General Municipal Pension System State Aid	108,789							108,789
355.07	Foreign Fire Insurance Tax Distribution								
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, 2022

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								
<b>Total State</b>		111,787	164,387						276,174

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	225,025							225,025
<b>Total Local Government Units</b>		225,025							225,025

Charges for Service									
361.00	General Government	3,090							3,090
362.00	Public Safety	197,626							197,626
363.20	Parking								
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)								
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services	812							812
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, 2022

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								
<b>Total Charges for Service</b>		201,528							201,528

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	125							125
<b>Total Unclassified Operating Revenues</b>		125							125

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	21,385							21,385
392.00	Interfund Operating Transfers		481,544						481,544
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, 2022

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								
<b>Total Other Financing Sources</b>		21,385	481,544						502,929

**TOTAL REVENUES**

3,280,692	723,299						4,003,991
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**EXPENDITURES**

General Government									
400.00	Legislative (Governing) Body	22,332							22,332
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	15							15
403.00	Tax Collection	69,238							69,238
404.00	Solicitor / Legal Services	37,364							37,364
405.00	Secretary / Clerk	107,621							107,621
406.00	Other General Government Administration	6,557							6,557
407.00	IT-Networking Services-Data Processing	40,312							40,312
408.00	Engineering Services	73,982							73,982
409.00	General Government Buildings and Plant	129,046							129,046
<b>Total General Government</b>		486,467							486,467

**Public Safety**

410.00	Police	778,482							778,482
411.00	Fire		22,552						22,552
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	77,578							77,578

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	101,961							101,961
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations	247							247
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
<b>Total Public Safety</b>		958,268	22,552						980,820

Health and Human Services									
420.00-425.00	Health and Human Services								
<b>Total Health and Human Services</b>									

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								
<b>Total Public Works - Sanitation</b>									

Public Works - Highways and Streets									
430.00	General Services - Administration	400,945	4,361						405,306
431.00	Cleaning of Streets and Gutters	6,680							6,680
432.00	Winter Maintenance – Snow Removal	24,104							24,104
433.00	Traffic Control Devices	1,534							1,534
434.00	Street Lighting								

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	360,508							360,508
437.00	Repairs of Tools and Machinery	15,720							15,720
438.00	Maintenance and Repairs of Roads and Bridges	32,947							32,947
439.00	Highway Construction and Rebuilding Projects	41,749	164,514						206,263
<b>Total Public Works - Highways and Streets</b>		884,187	168,875						1,053,062

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								
<b>Total Other Public Works Enterprises</b>									

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, 2022

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								
<b>Total Culture and Recreation</b>									

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								
<b>Total Community Development</b>									

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								
<b>Total Debt Service</b>									

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	96,090							96,090
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	305,030							305,030

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	51,824							51,824
487.00	Other Group Insurance Benefits	761,497							761,497
<b>Total Employer Paid Benefits and Withholding Items</b>		1,214,441							1,214,441

Insurance									
486.00	Insurance, Casualty, and Surety	44,355							44,355
<b>Total Insurance</b>		44,355							44,355

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	4,371							4,371
<b>Total Unclassified Operating Expenditures</b>		4,371							4,371

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	481,544							481,544
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>		481,544							481,544

<b>TOTAL EXPENDITURES</b>	4,073,633	191,427							4,265,060
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-792,941	531,872							-261,069
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MAHONING TWP  
December 31, 2022

DEBT STATEMENT											
<b>OUTSTANDING BONDS AND NOTES</b> 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, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	8,785	937,529	946,314
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	8,785	937,529	946,314

**EMPLOYEE COMPENSATION**

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

1,207,780

**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, 2022

**NOTES / COMMENTS**