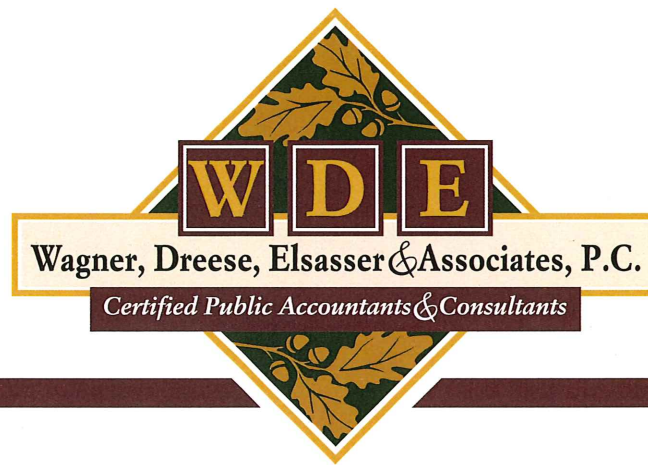


MAHONING TOWNSHIP
2020 MUNICIPAL ANNUAL AUDIT
AND FINANCIAL REPORT



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Mahoning Township, which comprise the Balance Sheet as of December 31, 2020, and the related Statement of Revenues and Expenditures, the Debt Statement, and the Statement of Capital Expenditures for the year then ended as presented in the Department of Community & Economic Development (DCED) Municipal Annual Audit and Financial Report.

Management's Responsibility 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion


In our opinion, the financial statements referred to above present fairly, in all material respects, the Balance Sheet of Mahoning Township, as of December 31, 2020, and the Statement of Revenues and Expenditures, the Debt Statement, and the Statement of Capital Expenditures for the year then ended, in accordance with the financial reporting provisions of DCED.

Basis of Accounting

The financial statements are prepared on the basis of 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 comply with the requirements of DCED. Our opinion is not modified with respect to this matter.

Restriction on Use

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

A handwritten signature in black ink that reads "Wagner, Drees, Elsass & Associates, P.C." in a cursive script.

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

Certified Public Accountants and Consultants

March 26, 2021

Selinsgrove, Pennsylvania

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

470215 MAHONING TWP, MONTGOMERY COUNTY

		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	12,497,330	1,297,530								13,794,860
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		12,497,330	1,297,530								13,794,860

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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
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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
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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