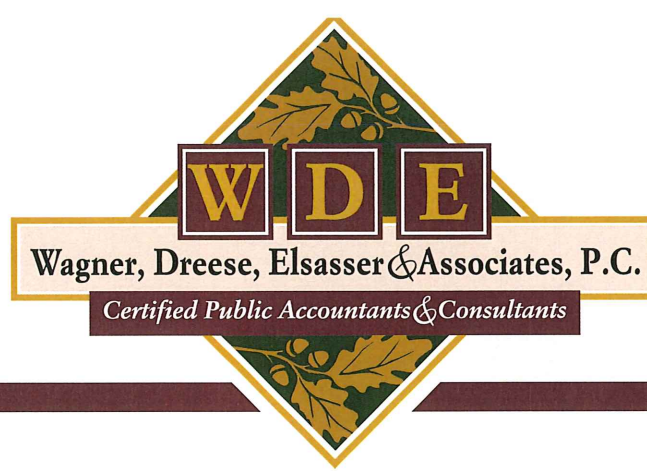


**MAHONING TOWNSHIP**  
2021 MUNICIPAL ANNUAL AUDIT  
AND FINANCIAL REPORT



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(570) 743-2030

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SUITE 1  
LEWISBURG, PA 17837  
(570) 524-0488

247 FILBERT STREET  
MILTON, PA 17847  
(570) 742-2613

4354 RED ROCK ROAD  
P.O. BOX 257  
BENTON, PA 17814  
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## 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 for the year ended December 31, 2021.

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, 2021, 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.

### 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 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, 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.



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

*Certified Public Accountants and Consultants*

April 1, 2022

Selinsgrove, Pennsylvania

# **2021 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, 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: _____								
<b>Total Taxes</b>		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
<b>Total Licenses and Permits</b>		150,980							150,980

Fines and Forfeits									
330-332	Fines and Forfeits	17,543							17,543
<b>Total Fines and Forfeits</b>		17,543							17,543

**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**

Interest, Rents and Royalties									
341.00	Interest Earnings	294,592	22,103						316,695
342.00	Rents and Royalties	250							250
<b>Total Interest, Rents and Royalties</b>		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								
<b>Total Federal</b>		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

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	223,924							223,924
356.00	State Payments in Lieu of Taxes	221,880							221,880
<b>Total State</b>		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								
<b>Total Local Government Units</b>									

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								
<b>Total Charges for Service</b>		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
<b>Total Unclassified Operating Revenues</b>		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

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	2,760							2,760
<b>Total Other Financing Sources</b>		483,288							483,288

**TOTAL REVENUES**

4,029,983	249,696							4,279,679
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**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
<b>Total General Government</b>		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

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	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								
<b>Total Public Safety</b>		1,089,633	216,424						1,306,057

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	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
<b>Total Public Works - Sanitation</b>		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
<b>Total Public Works - Highways and Streets</b>		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							
<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, 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								
<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	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
<b>Total Employer Paid Benefits and Withholding Items</b>		938,600							938,600

Insurance									
486.00	Insurance, Casualty, and Surety	92,823							92,823
<b>Total Insurance</b>		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
<b>Total Unclassified Operating Expenditures</b>		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								
<b>Total Other Financing Uses</b>			480,528						480,528

<b>TOTAL EXPENDITURES</b>	3,836,096	885,753							4,721,849
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	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**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

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

December 31, 2021

**NOTES / COMMENTS**