

**2016 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**380335 MILLCREEK TWP, LEBANON COUNTY**



## MILLCREEK TWP, LEBANON County

## BALANCE SHEET

December 31, 2016

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									38,100	38,100
240-259	Current Portion of Long-Term Debt and Other Credits									38,100	38,100
<b>Total Liabilities and Other Credits</b>		10,672	1,577							76,200	88,449
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								551,741	-76,200	475,541
270-289	Fund Balance / Retained Earnings on 12/31	177,501	181,786	1,373				708,070			1,068,730
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		177,501	181,786	1,373				708,070	551,741	-76,200	1,544,271
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,632,720

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	391,417						391,417
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	12,072						12,072
310.10	Real Estate Transfer Taxes	67,532						67,532
310.20	Earned Income Taxes / Wage Taxes	421,455						421,455
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	24,437						24,437
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		916,913						916,913

**Licenses and Permits**

320-322	All Other Licenses and Permits	1,015						1,015
321.80	Cable Television Franchise Fees	47,836						47,836
<b>Total Licenses and Permits</b>		48,851						48,851

**Fines and Forfeits**

330-332	Fines and Forfeits	5,680						5,680
<b>Total Fines and Forfeits</b>		5,680						5,680

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	23	28	4				55
342.00	Rents and Royalties	2,050						2,050
<b>Total Interest, Rents and Royalties</b>		2,073	28	4				2,105

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							
<b>Total Federal</b>								

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)	1,025						1,025
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		177,185					177,185
355.04	Alcoholic Beverage Licenses	225						225
355.05	General Municipal Pension System State Aid	34,997						34,997
355.07	Foreign Fire Insurance Tax Distribution	26,307						26,307
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements	32,318						32,318
356.00	State Payments in Lieu of Taxes	356						356
<b>Total State</b>		95,228	177,185					272,413

Local Government Units								
357.03	Highways and Streets	3,892						3,892
357.00	All Other Local Governmental Units Capital and Operating Grants	12,825						12,825
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>		16,717						16,717

Charges for Service								
361.00	General Government							
362.00	Public Safety							
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							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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>								

**Unclassified Operating Revenues**

383.00	Special Assessments		58,297					58,297
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,000						6,000
388.00	Fiduciary Fund Pension Contributions					39,798		39,798
389.00	All Other Unclassified Operating Revenues	370						370
<b>Total Unclassified Operating Revenues</b>		6,370	58,297			39,798		104,465

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	875						875
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	1,595						1,595
<b>Total Other Financing Sources</b>		2,470						2,470
<b>TOTAL REVENUES</b>		1,094,302	235,510	4			39,798	1,369,614

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body							
401.00	Executive (Manager or Mayor)	5,625						5,625
402.00	Auditing Services / Financial Administration	10,405						10,405
403.00	Tax Collection	14,556	1,856					16,412
404.00	Solicitor / Legal Services	16,406						16,406
405.00	Secretary / Clerk	52,300						52,300
406.00	Other General Government Administration	20,469						20,469
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	135						135
409.00	General Government Buildings and Plant	45,048						45,048
<b>Total General Government</b>		164,944	1,856					166,800

Public Safety								
410.00	Police	212,119						212,119
411.00	Fire	34,829	8,475					43,304
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

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	1,052						1,052
415.00	Emergency Management and Communications	4,990						4,990
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		252,990	8,475					261,465

**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	191						191
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>		191						191

**Public Works - Highways and Streets**

430.00	General Services - Administration	8,969						8,969
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	52,359						52,359
433.00	Traffic Control Devices	405						405
434.00	Street Lighting		43,239					43,239

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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							
437.00	Repairs of Tools and Machinery	29,565						29,565
438.00	Maintenance and Repairs of Roads and Bridges	179,927	169,552					349,479
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		271,225	212,791					484,016

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	17,363						17,363

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	750						750
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		18,113						18,113

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)	38,100						38,100
472.00	Debt Interest (short-term and long-term)	4,037						4,037
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		42,137						42,137

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	39,242						39,242
482.00	Judgments and Losses						4,314	4,314
483.00	Pension / Retirement Fund Contributions	8,024						8,024

MILLCREEK TWP, LEBANON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	57,714						57,714
487.00	Other Group Insurance Benefits	127,545						127,545
<b>Total Employer Paid Benefits and Withholding Items</b>		232,525					4,314	236,839

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	32,878						32,878
<b>Total Insurance</b>		32,878						32,878

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						4,520	4,520
489.00	All Other Unclassified Expenditures						1,776	1,776
<b>Total Unclassified Operating Expenditures</b>							6,296	6,296

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

<b>TOTAL EXPENDITURES</b>	1,015,003	223,122					10,610	1,248,735
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	79,299	12,388	4				29,188	120,879
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**MILLCREEK TWP**  
December 31, 2016

**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
<b>General Obligation Bonds and Notes</b>											
Fulton Bank - General	Note	2008	2018	381,000	114,300		38,100		76,200		76,200
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	76,200
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	76,200

**MILLCREEK TWP, LEBANON County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	1,167	15,575	16,742
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		102,895	102,895
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	1,167	118,470	119,637

**EMPLOYEE COMPENSATION**

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

464,187

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

Signed: William Oyster Appointed Auditor/CPA

December 31, 2016

**NOTES / COMMENTS**