

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

380335 MILLCREEK TWP, LEBANON COUNTY

MILLCREEK TWP, LEBANON County

BALANCE SHEET

December 31, 2018

		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									132,765	132,765
240-259	Current Portion of Long-Term Debt and Other Credits									41,007	41,007
Total Liabilities and Other Credits		5,788	1,857							173,772	181,417
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	312,579	197,792	25,810				987,135	705,009	-173,772	2,054,553
291-299	Other Equity										
Total Fund and Account Group Equity		312,579	197,792	25,810				987,135	705,009	-173,772	2,054,553
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,235,970

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	403,011						403,011
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	12,656						12,656
310.10	Real Estate Transfer Taxes	86,122						86,122
310.20	Earned Income Taxes / Wage Taxes	462,454						462,454
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	26,179						26,179
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		990,422						990,422

Licenses and Permits

320-322	All Other Licenses and Permits	600						600
321.80	Cable Television Franchise Fees	55,851						55,851
Total Licenses and Permits		56,451						56,451

Fines and Forfeits

330-332	Fines and Forfeits	9,583						9,583
Total Fines and Forfeits		9,583						9,583

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	152	53	226			143,404	143,835
342.00	Rents and Royalties	1,270						1,270
Total Interest, Rents and Royalties		1,422	53	226			143,404	145,105

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							
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							
355.01	Public Utility Realty Tax (PURTA)	1,038						1,038
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		197,416					197,416
355.04	Alcoholic Beverage Licenses	225						225
355.05	General Municipal Pension System State Aid	37,475						37,475
355.07	Foreign Fire Insurance Tax Distribution	24,450						24,450
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, 2018

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	19,004						19,004
356.00	State Payments in Lieu of Taxes	356						356
Total State		82,548	197,416					279,964

Local Government Units								
357.03	Highways and Streets	3,892						3,892
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		3,892						3,892

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, 2018

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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								

Unclassified Operating Revenues								
383.00	Special Assessments		58,380					58,380
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						46,952	46,952
389.00	All Other Unclassified Operating Revenues	210						210
Total Unclassified Operating Revenues		6,210	58,380				46,952	111,542

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers			12,200				12,200
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, 2018

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,990						1,990
Total Other Financing Sources		1,990		12,200				14,190

TOTAL REVENUES

1,152,518	255,849	12,426				190,356	1,611,149
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body							
401.00	Executive (Manager or Mayor)	5,625						5,625
402.00	Auditing Services / Financial Administration	11,150						11,150
403.00	Tax Collection	15,290	1,810					17,100
404.00	Solicitor / Legal Services	18,081						18,081
405.00	Secretary / Clerk	54,998						54,998
406.00	Other General Government Administration	20,112						20,112
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	4,160						4,160
409.00	General Government Buildings and Plant	27,443						27,443
Total General Government		156,859	1,810					158,669

Public Safety

410.00	Police	230,513						230,513
411.00	Fire	34,219	8,475					42,694
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
415.00	Emergency Management and Communications	3,994						3,994
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		268,726	8,475					277,201

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	22						22
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		22						22

Public Works - Highways and Streets

430.00	General Services - Administration	7,427						7,427
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	60,586						60,586
433.00	Traffic Control Devices	2,197						2,197
434.00	Street Lighting		44,876					44,876

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	33,116						33,116
438.00	Maintenance and Repairs of Roads and Bridges	177,084	202,842					379,926
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		280,410	247,718					528,128

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	42,417						42,417

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
Total Culture and Recreation		43,167						43,167

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)	60,466	17,120					77,586
472.00	Debt Interest (short-term and long-term)	6,054	3,269					9,323
475.00	Fiscal Agent Fees							
Total Debt Service		66,520	20,389					86,909

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	39,141						39,141
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	6,907						6,907

MILLCREEK TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	43,302						43,302
487.00	Other Group Insurance Benefits	145,051						145,051
Total Employer Paid Benefits and Withholding Items		234,401						234,401

Insurance								
486.00	Insurance, Casualty, and Surety	30,680						30,680
Total Insurance		30,680						30,680

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						2,657	2,657
489.00	All Other Unclassified Expenditures						2,217	2,217
Total Unclassified Operating Expenditures							4,874	4,874

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	12,200						12,200
493.00	All Other Financing Uses							
Total Other Financing Uses		12,200						12,200

TOTAL EXPENDITURES	1,092,985	278,392					4,874	1,376,251
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	59,533	-22,543	12,426				185,482	234,898
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MILLCREEK TWP
December 31, 2018

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											
Fulton Bank - General	Note	2008	2018	381,000	38,100		38,100		0		0
Equipment Lease	Capital Leases	2017	2022	112,298	91,909		17,120		74,789		74,789
Equipment Lease	Capital Leases	2017	2022	148,673	121,349		22,366		98,983		98,983
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	173,772
Capitalized lease obligations	0
Net debt	173,772

MILLCREEK TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	22,199		22,199
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	22,199		22,199

EMPLOYEE COMPENSATION

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

452,758

December 31, 2018

NOTES / COMMENTS