

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

320755 MONTGOMERY TWP, INDIANA COUNTY

11:11 PM 02 FEB 28 2018

CLERK OF COURTS
AND PROthonotary
ALAN COVATTA



DCED-CLGS-30 (09-09)

Liabilities and Other Credits

[illegible]

December 31, 2017

[illegible]644,846

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2017

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	33,356	12,810					46,166
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	5,083						5,083
310.10	Real Estate Transfer Taxes	24,475						24,475
310.20	Earned Income Taxes / Wage Taxes	113,462						113,462
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,915						1,915
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		178,291	12,810					191,101

Licenses and Permits								
320-322	All Other Licenses and Permits	6,230						6,230
321.80	Cable Television Franchise Fees	4,440						4,440
Total Licenses and Permits		10,670						10,670

Fines and Forfeits								
330-332	Fines and Forfeits	5,404						5,404
Total Fines and Forfeits		5,404						5,404

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REVENUES

Interest, Rents and Royalties							
341.00	Interest Earnings	297	95				392
342.00	Rents and Royalties	150					150
Total Interest, Rents and Royalties		447	95				542

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 (PURTAX)	186					186
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		145,250				145,250
355.04	Alcoholic Beverage Licenses	200					200
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	7,802					7,802
355.08	Local Share Assessment/Gaming Proceeds	4,162					4,162
355.09	Marcellus Shale Impact Fee Distribution		1,383				1,383

MONTGOMERY TWP, INDIANA County
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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	587						587
	Total State	12,937	146,633					159,570

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	103						103
362.00	Public Safety	250						250
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							

MONTGOMERY TWP, INDIANA County
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	240						240
	Total Other Financing Sources	1,338						1,338

TOTAL REVENUES	209,501	159,538						369,039
EXPENDITURES								

General Government								
400.00	Legislative (Governing) Body	1,800						1,800
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	790						790
403.00	Tax Collection	4,863						4,863
404.00	Solicitor / Legal Services	531						531
405.00	Secretary / Clerk	11,392						11,392
406.00	Other General Government Administration	8,003						8,003
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	5,225						5,225
	Total General Government	32,604						32,604

Public Safety								
410.00	Police	13,725						13,725
411.00	Fire	13,264	12,185					25,449
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

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EXPENDITURES

Public Safety								
414.00	Planning and Zoning							
415.00	Emergency Management and Communications	184						184
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations	1,200						1,200
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		28,373	12,185					40,558

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
Total Health and Human Services		1,000						1,000

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							
Total Public Works - Sanitation								

Public Works - Highways and Streets								
430.00	General Services - Administration	888	1,080					1,968
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	12,016	14,331					26,347
433.00	Traffic Control Devices		981					981
434.00	Street Lighting							

MONTGOMERY TWP, INDIANA County
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EXPENDITURES

Public Works - Highways and Streets	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
Total Public Works - Highways and Streets	

3,128	8,742						11,870
35,930	69,024						104,954
51,962	94,158						146,120

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

MONTGOMERY TWP, INDIANA County
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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations	200						200
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		200						200

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	6,694						6,694
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2017

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		

EXPENDITURES

Employer Paid Benefits and Withholding Items	
484.00	Worker Compensation Insurance
487.00	Other Group Insurance Benefits
Total Employer Paid Benefits and Withholding Items	

6,694								6,694

Insurance	
486.00	Insurance, Casualty, and Surety
Total Insurance	

13,300								13,300
13,300								13,300

Unclassified Operating Expenditures	
488.00	Fiduciary Fund Benefits and Refunds Paid
489.00	All Other Unclassified Expenditures
Total Unclassified Operating Expenditures	

121								121
121								121

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

38	16							54
	1,098							1,098
38	1,114							1,152

TOTAL EXPENDITURES	134,292	107,457						241,749
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	75,209	52,081						127,290
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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

MONTGOMERY TWP, INDIANA County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2017

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			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

64,632

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the MONTGOMERY TWP have audited, adjusted and settled the various funds and account groups of the MONTGOMERY TWP for the year ended December 31, 2017. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of MONTGOMERY TWP for the year ended December 31, 2017, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Gayle Freno Elected Auditor *Gayle Freno*

Joanne Traxler Elected Auditor *Joanne Traxler*

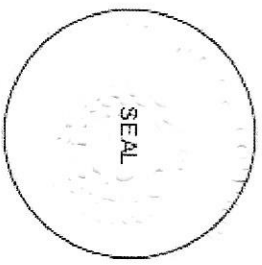
Pam Myers Elected Auditor *Pam Myers*

Subscribed and sworn to before me this ²⁸~~21~~ day of February, 2018.

Signed:

Danay D. Degradis

Witness (Controller)/Auditor (Auditors)



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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	353						353

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	61						61
	Total Unclassified Operating Revenues	61						61

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	1,098						1,098
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							