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17-3 Twp

Governor's Center for Local Government Services  
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# 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

320755 MONTGOMERY TWP, INDIANA COUNTY

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INDIANA COUNTY  
PROTHONOTARY AND  
CLERK OF COURTS

FINANCE SHEET



MONTGOMERY TWP, INDIANA County

BALANCE SHEET

December 31, 2019

	Governmental Funds						Fid. Fund	Account Groups		Total		
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds			Trust and Agency	General Fixed Assets		General Long Term Debt	Memorandum Only
					Enterprise	Internal Service						
<b>Liabilities and Other Credits</b>												
260-269												
240-259												
<b>Total Liabilities and Other Credits</b>	4,006									4,006		
<b>Fund and Account Group Equity</b>												
281-284												
290.00												
270-289	530,052	200,371								730,423		
291-299												
<b>Total Fund and Account Group Equity</b>	530,052	200,371								730,423		
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>										734,429		







MONTGOMERY TWP, INDIANA County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2019

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		

**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>	2,814						2,814

**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	1,569						1,569
	<b>Total Unclassified Operating Revenues</b>	1,569						1,569

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	628						628
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**MONTGOMERY TWP, INDIANA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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

**REVENUES**

Other Financing Sources		Total Other Financing Sources	
395.00	Refunds of Prior Year Expenditures		
		628	628
	<b>Total Other Financing Sources</b>		

**TOTAL REVENUES**

214,025	170,215						384,240
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**EXPENDITURES**

General Government		Total General Government	
400.00	Legislative (Governing) Body	1,700	1,700
401.00	Executive (Manager or Mayor)		
402.00	Auditing Services / Financial Administration	540	540
403.00	Tax Collection	5,748	5,748
404.00	Solicitor / Legal Services	207	207
405.00	Secretary / Clerk	12,417	12,417
406.00	Other General Government Administration	6,905	6,905
407.00	IT-Networking Services-Data Processing		
408.00	Engineering Services		
409.00	General Government Buildings and Plant	9,198	9,198
	<b>Total General Government</b>	36,715	36,715

**Public Safety**

410.00	Police	7,313	7,313
411.00	Fire	14,928	14,928
412.00	Ambulance / Rescue		
413.00	UCC and Code Enforcement		
	<b>Total Public Safety</b>	22,241	22,241

MONTGOMERY TWP, INDIANA County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
	140								140
	1,200								1,200
	23,581	11,346							34,927

**EXPENDITURES**

<b>Public Safety</b>	
414.00	Planning and Zoning
415.00	Emergency Management and Communications
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>

<b>Health and Human Services</b>	
420.00-425.00	Health and Human Services
	<b>Total Health and Human Services</b>

<b>Public Works - Sanitation</b>	
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
	<b>Total Public Works - Sanitation</b>

<b>Public Works - Highways and Streets</b>	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance - Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting

**MONTGOMERY TWP, INDIANA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
9,821	20,131						29,952
45,259	110,215						155,474
66,025	147,943						213,968

**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
<b>Total Public Works - Highways and Streets</b>	

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



**MONTGOMERY TWP, INDIANA County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2019

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
<b>EXPENDITURES</b>								
<b>Employer Paid Benefits and Withholding Items</b>								
484.00								
487.00								
<b>Total Employer Paid Benefits and Withholding Items</b>	6,110							6,110
<b>Insurance</b>								
486.00	13,182							13,182
<b>Total Insurance</b>	13,182							13,182
<b>Unclassified Operating Expenditures</b>								
488.00								
489.00								
<b>Total Unclassified Operating Expenditures</b>								
<b>Other Financing Uses</b>								
491.00								
492.00		628						628
493.00								
<b>Total Other Financing Uses</b>		628						628
<b>TOTAL EXPENDITURES</b>	147,013	159,917						306,930
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>								
	67,012	10,298						77,310

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

Capitalized lease obligations

Net debt

0

0

0

**MONTGOMERY TWP, INDIANA County  
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2019

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:			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

57,546

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:			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**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, 2019. 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, 2019, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed: *Diane Ford* Diane Ford Elected Auditor  
*April Boyer* April Boyer Elected Auditor  
*Joanne Traxler* Joanne Traxler Elected Auditor

Subscribed and sworn to before me this 21 day of February, 2020.

*Randy Dezenbelle*

**PROTHONOTARY**  
My Commission Expires  
1st Monday in January 2024



Signed: \_\_\_\_\_  
Witness (Controller)/Auditor (Auditors)

December 31, 2019

### NOTES / COMMENTS

55.14 should be added to the 2018 end balance for a 2018 check that was voided in 2019 after its six-month expiration. (This note as per conversation with Michael Williams of DCED.)



1st Monday in January 2024  
My Commission Expires  
BYOTHOHONYRY

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STATE OF MASSACHUSETTS DEPARTMENT OF REVENUE

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