

INDIANA COUNTY  
PROTHONOTARY AND  
CLERK OF COURTS

2021 FEB 10 PM 2:01

Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225  
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**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**320755 MONTGOMERY TWP, INDIANA COUNTY**





## BALANCE SHEET

DCED-CLGS-30 (09-09)

**MONTGOMERY TWP, INDIANA County**  
**BALANCE SHEET**  
December 31, 2020

		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
Assets and Other Debits											
100-120	Cash and Investments	629,887	237,431								867,318
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		629,887	237,431								867,318

## Liabilities and Other Credits

[illegible]



## December 31, 2020

[illegible][illegible]

ACCOUNT GROUP EQUITY	867,318
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MONTGOMERY TWP, INDIANA County  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

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	34,881	12,994				47,875
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	4,595					4,595
310.10	Real Estate Transfer Taxes	17,583					17,583
310.20	Earned Income Taxes / Wage Taxes	122,803					122,803
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	1,850					1,850
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
Total Taxes		181,712	12,994				194,706

Licenses and Permits							
320-322	All Other Licenses and Permits	5,750					5,750
321.80	Cable Television Franchise Fees	9,308					9,308
Total Licenses and Permits		15,058					15,058

Fines and Forfeits							
330-332	Fines and Forfeits	3,555					3,555
Total Fines and Forfeits		3,555					3,555



MONTGOMERY TWP, INDIANA County  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

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	468	173			641
342.00	Rents and Royalties	2,522				2,522
Total Interest, Rents and Royalties		2,990	173			3,163

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)	195				195
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		151,236			151,236
355.04	Alcoholic Beverage Licenses	200				200
355.05	General Municipal Pension System State Aid					
355.07	Foreign Fire Insurance Tax Distribution	7,717				7,717
355.08	Local Share Assessment/Gaming Proceeds	5,317				5,317
355.09	Marcellus Shale Impact Fee Distribution		1,587			1,587



MONTGOMERY TWP, INDIANA County  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

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							
356.00	State Payments in Lieu of Taxes	587						587
Total State		14,016	152,823					166,839

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	110						110
362.00	Public Safety	50						50
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

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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						
Total Charges for Service		160					160

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	612					612
Total Unclassified Operating Revenues		612					612

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers	644					644
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, 2020

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								
Total Other Financing Sources		644							644

TOTAL REVENUES  
EXPENDITURES

218,747	165,990								384,737
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General Government									
400.00	Legislative (Governing) Body	1,750							1,750
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	1,248							1,248
403.00	Tax Collection	4,939							4,939
404.00	Solicitor / Legal Services	441							441
405.00	Secretary / Clerk	13,000							13,000
406.00	Other General Government Administration	6,446							6,446
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	4,859							4,859
Total General Government		32,683							32,683

Public Safety									
410.00	Police	7,715							7,715
411.00	Fire	16,692	12,183						28,875
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								



MONTGOMERY TWP, INDIANA County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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						
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		25,607	12,183				37,790

Health and Human Services							
420.00-425.00	Health and Human Services	1,200					1,200
Total Health and Human Services		1,200					1,200

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	1,385					1,385
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	7,432	6,968				14,400
433.00	Traffic Control Devices	185					185
434.00	Street Lighting						



MONTGOMERY TWP, INDIANA County  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

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	2,833	18,803				21,636
438.00	Maintenance and Repairs of Roads and Bridges	30,658	90,392				121,050
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		42,493	116,163				158,656

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  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2020

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	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	4,889					4,889
482.00	Judgments and Losses	217					217
483.00	Pension / Retirement Fund Contributions						



MONTGOMERY TWP, INDIANA County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
Total Employer Paid Benefits and Withholding Items		5,106						5,106

Insurance

486.00	Insurance, Casualty, and Surety	13,964						13,964
Total Insurance		13,964						13,964

Unclassified Operating Expenditures

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

Other Financing Uses

491.00	Refund of Prior Year Revenues	189						189
492.00	Interfund Operating Transfers	644						644
493.00	All Other Financing Uses							
Total Other Financing Uses		833						833

TOTAL EXPENDITURES

122,086	128,346							250,432
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

96,661	37,644							134,305
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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, 2020

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)

54,885



**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, 2020. 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, 2020, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:

April M Boyer Elected Auditor

*April Boyer*

Diane Ford Elected Auditor

*Diane Ford*

Joanne S Traxler Elected Auditor

*Joanne S. Traxler*

Subscribed and sworn to before me this <sup>10<sup>th</sup></sup> day of February, 2021.

Signed:

*Randy Prothonotary*

Witness (Controller)/Auditor (Auditors)

**PROTHONOTARY**

My Commission Expires

1st Monday in January 2024





December 31, 2020

**NOTES / COMMENTS**

Check Number 5757 dated 11/13/2019 in the amount of \$650.00 had been lost by Cherry Tree Borough Police Department and had been voided and reissued in 2020. This increased the ending 2019 balance by \$650.00.