

Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

320755 MONTGOMERY TWP, INDIANA COUNTY

INDIANA COUNTY
PROTHONOTARY AND
CLERK OF COURTS
2022 FEB -7 PM 12:00



BALANCE SHEET

DCED-CLGS-30 (09-09)

MONTGOMERY TWP, INDIANA County
BALANCE SHEET
December 31, 2021

	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	711,381	345,579							1,056,960
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		711,381	345,579							1,056,960

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	1,782					1,782
200-209, 231-239	All Other Current Liabilities	1,800					1,800
230.00	Due To Other Funds						

December 31, 2021

					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													
240-259		Current Portion of Long-Term Debt and Other Credits													
Total Liabilities and Other Credits					3,582										3,582

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	707,799	345,579						1,053,378
291-299	Other Equity								
Total Fund and Account Group Equity		707,799	345,579						1,053,378

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	1,056,960
--	------------------

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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	31,644	12,158					43,802
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	4,845						4,845
310.10	Real Estate Transfer Taxes	8,819						8,819
310.20	Earned Income Taxes / Wage Taxes	130,857						130,857
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	2,270						2,270
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		178,435	12,158					190,593

Licenses and Permits								
320-322	All Other Licenses and Permits	6,050						6,050
321.80	Cable Television Franchise Fees	9,513						9,513
Total Licenses and Permits		15,563						15,563

Fines and Forfeits								
330-332	Fines and Forfeits	4,252						4,252
Total Fines and Forfeits		4,252						4,252

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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	223	77				300
342.00	Rents and Royalties	2,820					2,820
Total Interest, Rents and Royalties		3,043	77				3,120

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		76,775				76,775
353.00	Federal Payments in Lieu of Taxes						
Total Federal			76,775				76,775

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)	202					202
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		140,935				140,935
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	6,950					6,950
355.08	Local Share Assessment/Gaming Proceeds	1,054					1,054
355.09	Marcellus Shale Impact Fee Distribution		1,132				1,132

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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		8,793	142,067				150,860

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	1,450					1,450
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes						
Total Local Government Units		1,450					1,450

Charges for Service							
361.00	General Government	50					50
362.00	Public Safety	150					150
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, 2021

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		200					200

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	10					10
Total Unclassified Operating Revenues		10					10

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers						
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, 2021

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	295						295	
Total Other Financing Sources		295						295	

TOTAL REVENUES

EXPENDITURES

212,041	231,077							443,118	
---------	---------	--	--	--	--	--	--	---------	--

General Government									
400.00	Legislative (Governing) Body	1,700						1,700	
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	1,119	2,500					3,619	
403.00	Tax Collection	4,713						4,713	
404.00	Solicitor / Legal Services	1,741						1,741	
405.00	Secretary / Clerk	13,500						13,500	
406.00	Other General Government Administration	7,468						7,468	
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	6,757						6,757	
409.00	General Government Buildings and Plant	4,571						4,571	
Total General Government		41,569	2,500					44,069	

Public Safety									
410.00	Police	12,025						12,025	
411.00	Fire	13,888	11,654					25,542	
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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		27,113	11,654				38,767

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	648					648
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	10,770	22,191				32,961
433.00	Traffic Control Devices		805				805
434.00	Street Lighting						

MONTGOMERY TWP, INDIANA County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	2,976	6,152				9,128
438.00	Maintenance and Repairs of Roads and Bridges	28,909	79,503				108,412
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		43,303	108,651				151,954

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, 2021

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	5,503					5,503
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions						

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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		5,503					5,503

Insurance

486.00	Insurance, Casualty, and Surety	13,362					13,362
Total Insurance		13,362					13,362

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	62					62
492.00	Interfund Operating Transfers						
493.00	All Other Financing Uses						
Total Other Financing Uses		62					62

TOTAL EXPENDITURES

132,312	122,805						255,117
---------	---------	--	--	--	--	--	---------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

79,729	108,272						188,001
--------	---------	--	--	--	--	--	---------

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, 2021

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)

58,229

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, 2021. 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, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

April M Boyer Elected Auditor

Diane Ford Elected Auditor

JOANNE S TRAXLER Elected Auditor

April Boyer
Diane Ford
Joanne S. Traxler

Subscribed and sworn to before me this ⁷/₄ day of February, 2022.

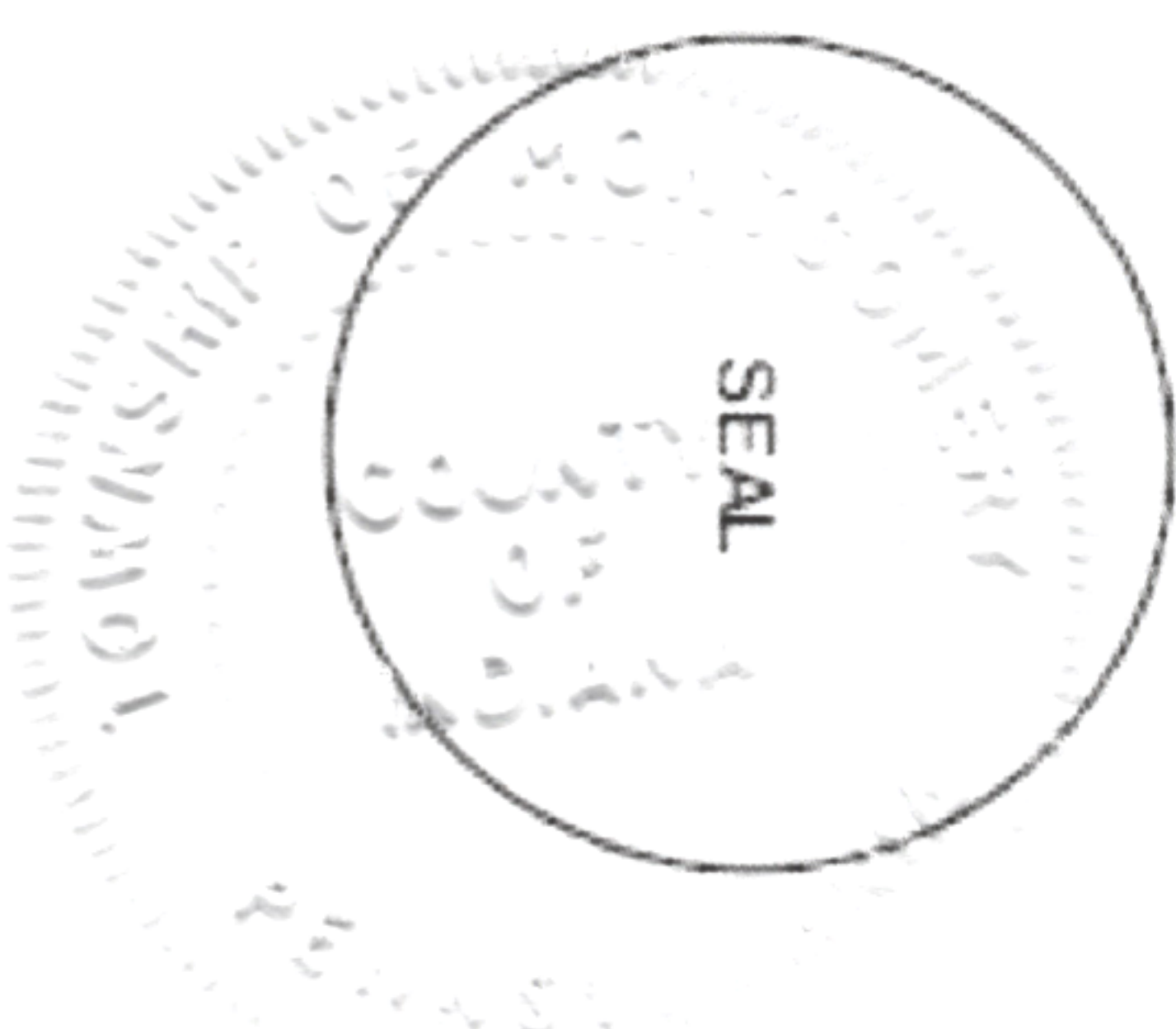
Signed:

Randy Beggs

Witness (Controller)/Auditor (Auditors)

PROTHONOTARY

My Commission Expires
1st Monday in January 2024



December 31, 2021

NOTES / COMMENTS