

Department of Community & Economic Development
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

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

320755 MONTGOMERY TWP, INDIANA COUNTY

Indiana Co Proth & Court Clerk
2023 FEB 06 PM 12:02

BALANCE SHEET

MONTGOMERY TWP, INDIANA County
BALANCE SHEET
December 31, 2022

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BALANCE SHEET

December 31, 2022

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TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	1,181,844
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MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2022

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	31,014	11,953					42,967
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	4,528						4,528
310.10	Real Estate Transfer Taxes	15,558						15,558
310.20	Earned Income Taxes / Wage Taxes	146,952						146,952
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,886						1,886
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		199,938	11,953					211,891

Licenses and Permits								
320-322	All Other Licenses and Permits	3,400						3,400
321.80	Cable Television Franchise Fees	10,011						10,011
Total Licenses and Permits		13,411						13,411

Fines and Forfeits								
330-332	Fines and Forfeits	5,413						5,413
Total Fines and Forfeits		5,413						5,413

MONTGOMERY TWP, INDIANA County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	199	89						288
342.00	Rents and Royalties	2,959							2,959
Total Interest, Rents and Royalties		3,158	89						3,247

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		77,260						77,260
353.00	Federal Payments in Lieu of Taxes								
Total Federal			77,260						77,260

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)	192							192
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		138,730						138,730
355.04	Alcoholic Beverage Licenses	200							200
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	8,043							8,043
355.08	Local Share Assessment/Gaming Proceeds	1,469							1,469
355.09	Marcellus Shale Impact Fee Distribution		1,888						1,888

MONTGOMERY TWP, INDIANA County

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December 31, 2022

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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		10,491	140,618					151,109	

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	71						71	
362.00	Public Safety	200						200	
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	1,666						1,666	
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

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		1,937					1,937

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						
Total Unclassified Operating Revenues							

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers	649					649
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short Term-Debt						

MONTGOMERY TWP, INDIANA County

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REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures						
Total Other Financing Sources		649					649

TOTAL REVENUES

234,997	229,920						464,917
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	1,750					1,750
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	1,320	2,500				3,820
403.00	Tax Collection	5,427					5,427
404.00	Solicitor / Legal Services	285					285
405.00	Secretary / Clerk	14,500					14,500
406.00	Other General Government Administration	6,803					6,803
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	3,731					3,731
409.00	General Government Buildings and Plant	5,442					5,442
Total General Government		39,258	2,500				41,758

Public Safety

410.00	Police	8,770					8,770
411.00	Fire	16,099	11,198				27,297
412.00	Ambulance / Rescue	2,500					2,500
413.00	UCC and Code Enforcement						

MONTGOMERY TWP, INDIANA County

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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		28,569	11,198				39,767

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	14,502	15,263				29,765
433.00	Traffic Control Devices						
434.00	Street Lighting						

MONTGOMERY TWP, INDIANA County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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	3,038	7,010				10,048
438.00	Maintenance and Repairs of Roads and Bridges	24,725	160,314				185,039
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		42,913	182,587				225,500

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, 2022

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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	5,997					5,997
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions						

MONTGOMERY TWP, INDIANA County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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		5,997					5,997

Insurance

486.00	Insurance, Casualty, and Surety	25,326					25,326
Total Insurance		25,326					25,326

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						
492.00	Interfund Operating Transfers		649				649
493.00	All Other Financing Uses						
Total Other Financing Uses			649				649

TOTAL EXPENDITURES

143,463	196,934						340,397
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

91,534	32,986						124,520
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MONTGOMERY TWP
December 31, 2022

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, 2022

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)

60,780

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, 2022. 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, 2022, 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 6 day of February, 2023.

Signed:

Randy D. Gabel
Witness (Controller)/Auditor (Auditors)

PROTHONOTARY

My Commission Expires

1st Monday in January 2024

