

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

320755 MONTGOMERY TWP, INDIANA COUNTY

Indiana Co Proth & Court Clerk
2024 FEB 08 PM 01:02

BALANCE SHEET

December 31, 2023

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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	1,002,676	272,465									1,275,141
291-299	Other Equity											
Total Fund and Account Group Equity		1,002,676	272,465									1,275,141
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY												1,279,315

MONTGOMERY TWP, INDIANA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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	30,641	11,809					42,450	
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	4,348						4,348	
310.10	Real Estate Transfer Taxes	38,445						38,445	
310.20	Earned Income Taxes / Wage Taxes	157,042						157,042	
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	2,015						2,015	
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		232,491	11,809					244,300	

Licenses and Permits									
320-322	All Other Licenses and Permits	705						705	
321.80	Cable Television Franchise Fees	10,604						10,604	
Total Licenses and Permits		11,309						11,309	

Fines and Forfeits									
330-332	Fines and Forfeits	4,197						4,197	
Total Fines and Forfeits		4,197						4,197	

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	15,341	5,825					21,166
342.00	Rents and Royalties	2,554						2,554
Total Interest, Rents and Royalties		17,895	5,825					23,720

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 (PURT)	197						197
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		142,730					142,730
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	7,866						7,866
355.08	Local Share Assessment/Gaming Proceeds	1,909						1,909
355.09	Marcellus Shale Impact Fee Distribution		2,612					2,612

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		10,709	145,342						156,051

Local Government Units									
357.03	Highways and Streets	1,798							1,798
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		1,798							1,798

Charges for Service									
361.00	General Government	92							92
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
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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		142					142

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	91,366					91,366
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	261							261
	Total Other Financing Sources	91,627							91,627

TOTAL REVENUES

370,168	162,976								533,144
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	1,800							1,800
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	1,290							1,290
403.00	Tax Collection	5,600							5,600
404.00	Solicitor / Legal Services	1,862							1,862
405.00	Secretary / Clerk	16,000							16,000
406.00	Other General Government Administration	11,199	3						11,202
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	8,631							8,631
	Total General Government	46,382	3						46,385

Public Safety

410.00	Police	22,552							22,552
411.00	Fire	16,440	10,994						27,434
412.00	Ambulance / Rescue								
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	251						251
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		40,443	10,994					51,437

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	10,114	13,255					23,369
433.00	Traffic Control Devices		186					186
434.00	Street Lighting							

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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	3,854	16,829				20,683
438.00	Maintenance and Repairs of Roads and Bridges	41,547	136,441				177,988
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		56,163	166,711				222,874

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, 2023

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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	6,038					6,038
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions						

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December 31, 2023

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		6,038						6,038

Insurance

486.00	Insurance, Casualty, and Surety	16,398						16,398
Total Insurance		16,398						16,398

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		91,366					91,366
493.00	All Other Financing Uses							
Total Other Financing Uses			91,366					91,366

TOTAL EXPENDITURES

166,824	269,074							435,898
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

203,344	-106,098							97,246
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MONTGOMERY TWP
December 31, 2023

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, 2023

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)

63,937

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, 2023. 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, 2023, 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 8 day of February, 2024.

Signed:

Randy Bernick
PROTHONOTARY
Witness (Controller)/Auditor (Auditors)

My Commission Expires
1st Monday of January 2028

