

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671143 MT WOLF BORO, YORK COUNTY

MT WOLF BORO, YORK 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
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											
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	527,653	60,269								587,922
291-299	Other Equity										
Total Fund and Account Group Equity		527,653	60,269								587,922
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											587,922

MT WOLF BORO, YORK 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	280,992						280,992
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							
310.10	Real Estate Transfer Taxes	43,306						43,306
310.20	Earned Income Taxes / Wage Taxes	154,079						154,079
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	15,718						15,718
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		494,095						494,095

Licenses and Permits								
320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	12,040						12,040
Total Licenses and Permits		12,040						12,040

Fines and Forfeits								
330-332	Fines and Forfeits	5,971						5,971
Total Fines and Forfeits		5,971						5,971

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	61	5					66
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		61	5					66

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	72,483						72,483
353.00	Federal Payments in Lieu of Taxes							
Total Federal		72,483						72,483

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)	445						445
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		40,647					40,647
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,825						5,825
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		6,270	40,647					46,917

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	1,200						1,200
362.00	Public Safety	3,265						3,265
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	2,232						2,232
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							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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		6,697						6,697

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	10,570						10,570
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	2,345						2,345
Total Unclassified Operating Revenues		12,915						12,915

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	7,151						7,151
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		7,151						7,151

TOTAL REVENUES

617,683	40,652						658,335
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	31,911						31,911
401.00	Executive (Manager or Mayor)	1,160						1,160
402.00	Auditing Services / Financial Administration	13,074						13,074
403.00	Tax Collection	696						696
404.00	Solicitor / Legal Services	28,956						28,956
405.00	Secretary / Clerk	10,403						10,403
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	16,962						16,962
409.00	General Government Buildings and Plant	7,790						7,790
Total General Government		110,952						110,952

Public Safety

410.00	Police	199,065						199,065
411.00	Fire	26,505						26,505
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	16,313						16,313
415.00	Emergency Management and Communications	3,566						3,566
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		245,449						245,449

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

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	36,550						36,550
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	435						435
433.00	Traffic Control Devices	852						852
434.00	Street Lighting	24,603						24,603

MT WOLF BORO, YORK 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	7,162						7,162
437.00	Repairs of Tools and Machinery	6,152						6,152
438.00	Maintenance and Repairs of Roads and Bridges	4,181						4,181
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		79,935						79,935

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	5,758						5,758
453.00	Spectator Recreation							
454.00	Parks							

MT WOLF BORO, YORK 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							
458.00	Senior Citizens' Centers	2,500						2,500
459.00	All Other Culture and Recreation							
Total Culture and Recreation		8,258						8,258

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	6,319						6,319
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

MT WOLF BORO, YORK 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	8,311						8,311
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		14,630						14,630

Insurance								
486.00	Insurance, Casualty, and Surety	13,073						13,073
Total Insurance		13,073						13,073

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							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	472,297							472,297
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	145,386	40,652						186,038
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MT WOLF BORO
December 31, 2021

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

MT WOLF BORO, YORK 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)

76,643

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Hamilton & Musser, PC Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS

The beginning fund balance of the general fund has been increased by 12,222 for the removal of accounts payable and payroll liabilities to put the Borough on the cash basis of accounting.