

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671143 MT WOLF BORO, YORK COUNTY

MT WOLF BORO, YORK 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
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		12,223									12,223
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	370,045	19,617								389,662
291-299	Other Equity										
Total Fund and Account Group Equity		370,045	19,617								389,662
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											401,885

MT WOLF BORO, YORK 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	256,299						256,299
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	25,868						25,868
310.20	Earned Income Taxes / Wage Taxes	154,178						154,178
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	10,581						10,581
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		446,926						446,926

Licenses and Permits

320-322	All Other Licenses and Permits	11,509						11,509
321.80	Cable Television Franchise Fees							
Total Licenses and Permits		11,509						11,509

Fines and Forfeits

330-332	Fines and Forfeits	16,922						16,922
Total Fines and Forfeits		16,922						16,922

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,067	6					1,073
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,067	6					1,073

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)	421						421
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		43,782					43,782
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,567						6,567
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MT WOLF BORO, YORK County
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December 31, 2020

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	1,617						1,617
Total State		8,755	43,782					52,537

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	38,222						38,222
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		38,222						38,222

Charges for Service								
361.00	General Government	1,200						1,200
362.00	Public Safety	2,440						2,440
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	1,900						1,900
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, 2020

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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		5,540						5,540

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	21,347						21,347
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	916						916
Total Unclassified Operating Revenues		22,263						22,263

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							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources								
TOTAL REVENUES		551,204	43,788					594,992

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	21,789						21,789
401.00	Executive (Manager or Mayor)	1,100						1,100
402.00	Auditing Services / Financial Administration	12,565						12,565
403.00	Tax Collection	822						822
404.00	Solicitor / Legal Services	36,338						36,338
405.00	Secretary / Clerk	10,247						10,247
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	8,072						8,072
409.00	General Government Buildings and Plant	6,242						6,242
Total General Government		97,175						97,175

Public Safety								
410.00	Police	194,183						194,183
411.00	Fire	24,409						24,409
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	13,002						13,002
415.00	Emergency Management and Communications	5,421						5,421
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		237,015						237,015

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	95,094						95,094
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	359						359
433.00	Traffic Control Devices	590						590
434.00	Street Lighting	24,329						24,329

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	4,581						4,581
437.00	Repairs of Tools and Machinery	1,875						1,875
438.00	Maintenance and Repairs of Roads and Bridges	294	66,312					66,606
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		127,122	66,312					193,434

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	6,530						6,530
453.00	Spectator Recreation							
454.00	Parks							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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	21,347						21,347
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		27,877						27,877

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	5,876						5,876
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

MT WOLF BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	31,523						31,523
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		37,399						37,399

Insurance								
486.00	Insurance, Casualty, and Surety	10,802						10,802
Total Insurance		10,802						10,802

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	537,390	66,312						603,702
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	13,814	-22,524						-8,710
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MT WOLF BORO
December 31, 2020

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, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	68,095		68,095
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		66,312	66,312
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	68,095	66,312	134,407

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

65,362

December 31, 2020

NOTES / COMMENTS