

# **2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**460755 LOWER PROVIDENCE TWP, MONTGOMERY COUNTY**

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		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	4,589,239	508,004	3,594,539	53,946			29,133,442			37,879,170
140-144	Tax Receivable	90,407	26,968		8,233						125,608
121-129, 145-149	Accounts Receivable (excluding taxes)	377,304	1,428	476,407	446						855,585
130.00	Due From Other Funds	11,904	14,777								26,681
131-139, 150-159	Other Current Assets	5,896	10,533					167,291			183,720
160-169	Fixed Assets								17,387,101		17,387,101
180-189	Other Debits									2,661,135	2,661,135
Total Assets and Other Debits		5,074,750	561,710	4,070,946	62,625			29,300,733	17,387,101	2,661,135	59,119,000

210-229	Payroll Taxes and Other Payroll Withholdings	25,010									25,010
200-209, 231-239	All Other Current Liabilities	507,818	53,389	3,221,478	25			884,159			4,666,869
230.00	Due To Other Funds	14,777	11,904								26,681



**LOWER PROVIDENCE TWP, MONTGOMERY 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	1,472,680	1,469,598		449,128				3,391,406
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	13,183							13,183
310.10	Real Estate Transfer Taxes	584,431							584,431
310.20	Earned Income Taxes / Wage Taxes	5,891,759							5,891,759
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	548,480							548,480
310.60	Amusement / Admission Taxes	25,136							25,136
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		8,535,669	1,469,598		449,128				10,454,395

Licenses and Permits									
320-322	All Other Licenses and Permits	51,243							51,243
320-322	All Other Licenses and Permits	454,160							454,160
321.80	Cable Television Franchise Fees								
<b>Total Licenses and Permits</b>		505,403							505,403

**LOWER PROVIDENCE TWP, MONTGOMERY 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**

Fines and Forfeits									
330-332	Fines and Forfeits	90,055							90,055
<b>Total Fines and Forfeits</b>		90,055							90,055

Interest, Rents and Royalties									
341.00	Interest Earnings	15,112	2,627	2,987	156			3,794,360	3,815,242
342.00	Rents and Royalties	5,700			100,000				105,700
<b>Total Interest, Rents and Royalties</b>		20,812	2,627	2,987	100,156			3,794,360	3,920,942

Federal									
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants	5,640							5,640
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes								
<b>Total Federal</b>		5,640							5,640

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	218,842	1,428	366,532					586,802
355.01	Public Utility Realty Tax (PURTA)	10,912							10,912

**LOWER PROVIDENCE TWP, MONTGOMERY 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**

State									
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		788,194						788,194
355.04	Alcoholic Beverage Licenses	4,500							4,500
355.05	General Municipal Pension System State Aid	409,071							409,071
355.07	Foreign Fire Insurance Tax Distribution		178,343						178,343
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
<b>Total State</b>		643,325	967,965	366,532					1,977,822

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				103,124				103,124
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
<b>Total Local Government Units</b>					103,124				103,124

Charges for Service									
361.00	General Government	140,189		85,860					226,049
362.00	Public Safety	784,329							784,329
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)								

**LOWER PROVIDENCE TWP, MONTGOMERY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Charges for Service									
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		11,155						11,155
368.00	Airports								
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								
<b>Total Charges for Service</b>		924,518	11,155	85,860					1,021,533

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors		21,407	465,725					487,132
388.00	Fiduciary Fund Pension Contributions						1,230,277		1,230,277
389.00	All Other Unclassified Operating Revenues		75						75
<b>Total Unclassified Operating Revenues</b>			21,482	465,725			1,230,277		1,717,484

**LOWER PROVIDENCE TWP, MONTGOMERY 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**

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	467							467
392.00	Interfund Operating Transfers		59,187	618,349					677,536
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								
395.00	Refunds of Prior Year Expenditures		805						805
<b>Total Other Financing Sources</b>		467	59,992	618,349					678,808

## **TOTAL REVENUES**

10,725,889	2,532,819	1,539,453	652,408			5,024,637	20,475,206
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## **EXPENDITURES**

General Government									
400.00	Legislative (Governing) Body	20,625							20,625
401.00	Executive (Manager or Mayor)	843,335							843,335
402.00	Auditing Services / Financial Administration	149,178							149,178
403.00	Tax Collection	120,102							120,102
404.00	Solicitor / Legal Services	127,974							127,974
405.00	Secretary / Clerk								
406.00	Other General Government Administration	145,694					103,797		249,491
407.00	IT-Networking Services-Data Processing	120,123		62,286					182,409
408.00	Engineering Services	34,669							34,669
409.00	General Government Buildings and Plant	81,200							81,200
<b>Total General Government</b>		1,642,900		62,286			103,797		1,808,983

## **Public Safety**

410.00	Police	6,705,986		35,780	25,778				6,767,544
411.00	Fire		586,504						586,504



**LOWER PROVIDENCE TWP, MONTGOMERY 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

**EXPENDITURES**

Public Safety									
412.00	Ambulance / Rescue		67,000						67,000
413.00	UCC and Code Enforcement	402,442							402,442
414.00	Planning and Zoning								
415.00	Emergency Management and Communications	891							891
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
<b>Total Public Safety</b>		7,109,319	653,504	35,780	25,778				7,824,381

Health and Human Services									
420.00-425.00	Health and Human Services	7,750							7,750
<b>Total Health and Human Services</b>		7,750							7,750

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	13,401							13,401
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
<b>Total Public Works - Sanitation</b>		13,401							13,401

Public Works - Highways and Streets									
430.00	General Services - Administration	1,514,900	5,137	178,034					1,698,071
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	961	52,192						53,153

**LOWER PROVIDENCE TWP, MONTGOMERY 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

**EXPENDITURES**

Public Works - Highways and Streets									
433.00	Traffic Control Devices		31,661						31,661
434.00	Street Lighting		36,947						36,947
435.00	Sidewalks and Crosswalks	149,742							149,742
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges	145,981	4,409						150,390
439.00	Highway Construction and Rebuilding Projects		320,208	796,679					1,116,887
<b>Total Public Works - Highways and Streets</b>		1,811,584	450,554	974,713					3,236,851

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	3,440							3,440
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
<b>Total Other Public Works Enterprises</b>		3,440							3,440

Culture and Recreation									
451.00	Culture-Recreation Administration		155,443						155,443
452.00	Participant Recreation		16,165						16,165

**LOWER PROVIDENCE TWP, MONTGOMERY 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

**EXPENDITURES**

Culture and Recreation									
453.00	Spectator Recreation		337,928						337,928
454.00	Parks								
455.00	Shade Trees								
456.00	Libraries		558,362						558,362
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
<b>Total Culture and Recreation</b>			1,067,898						1,067,898

Community Development									
461.00	Conservation of Natural Resources			35,371					35,371
462.00	Community Development and Housing								
463.00	Economic Development	3,395							3,395
464.00	Economic Opportunity								
465-469	All Other Community Development								
<b>Total Community Development</b>		3,395		35,371					38,766

Debt Service									
471.00	Debt Principal (short-term and long-term)			160,441	588,000				748,441
472.00	Debt Interest (short-term and long-term)			17,343	36,859				54,202
475.00	Fiscal Agent Fees								
<b>Total Debt Service</b>				177,784	624,859				802,643

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation								

**LOWER PROVIDENCE TWP, MONTGOMERY 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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items									
482.00	Judgments and Losses	5,000							5,000
483.00	Pension / Retirement Fund Contributions								
484.00	Worker Compensation Insurance		38,134						38,134
487.00	Other Group Insurance Benefits						57,275		57,275
<b>Total Employer Paid Benefits and Withholding Items</b>		5,000	38,134				57,275		100,409

Insurance									
486.00	Insurance, Casualty, and Surety	142,322							142,322
<b>Total Insurance</b>		142,322							142,322

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							1,219,084	1,219,084
489.00	All Other Unclassified Expenditures	9,138							9,138
<b>Total Unclassified Operating Expenditures</b>		9,138						1,219,084	1,228,222

Other Financing Uses									
491.00	Refund of Prior Year Revenues		1,428						1,428
492.00	Interfund Operating Transfers	59,188	175,648	442,700					677,536
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>		59,188	177,076	442,700					678,964

<b>TOTAL EXPENDITURES</b>	10,807,437	2,387,166	1,728,634	650,637			1,380,156	16,954,030
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-81,548	145,653	-189,181	1,771			3,644,481	3,521,176
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## LOWER PROVIDENCE TWP

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
<b>General Obligation Bonds and Notes</b>											
General Obligation Note	Note	2010	2020	150,000	39,000		39,000		0		0
General Obligation Note	Note	2008	2024	4,018,000	1,490,000		288,000		1,202,000		1,202,000
General Obligation Note	Note	2006	2022	2,773,000	544,000		177,000		367,000		367,000
General Obligation Note	Note	2013	2023	325,000	70,000		17,000		53,000		53,000
General Obligation Note	Note	2013	2023	520,000	218,000		53,000		165,000		165,000
General Obligation Note	Note	2014	2024	582,000	102,000		102,000		0		0
General Obligation Note	Note	2014	2024	430,000	430,000				430,000		430,000
General Obligation Note	Note	2015	2025	140,000	87,000		14,000		73,000		73,000
<b>Revenue Bonds and Notes</b>											
PIB loan 2016	Note	2016	2026	599,350	429,576		58,441		371,135		371,135
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

2,661,135

Capitalized lease obligations

0

Net debt

2,661,135

**LOWER PROVIDENCE TWP, MONTGOMERY County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		28,888	28,888
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	15,140		15,140
Recreation			
Sewer			
Solid Waste			
Streets / Highways	244,875	397,128	642,003
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	260,015	426,016	686,031

**EMPLOYEE COMPENSATION**

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

6,166,294

**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed:

Carl Hogan Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**