

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

500245 HOWE TWP, PERRY COUNTY

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HOWE TWP, PERRY 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	31,363	19,535						50,898
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	1,727							1,727
310.10	Real Estate Transfer Taxes	20,354							20,354
310.20	Earned Income Taxes / Wage Taxes	53,710							53,710
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	30,179							30,179
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		137,333	19,535						156,868

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	9,124							9,124
Total Licenses and Permits		9,124							9,124

Fines and Forfeits									
330-332	Fines and Forfeits	377							377
Total Fines and Forfeits		377							377

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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	3,258	144						3,402
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		3,258	144						3,402

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	20,725							20,725
353.00	Federal Payments in Lieu of Taxes								
Total Federal		20,725							20,725

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)	147							147
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		22,182						22,182
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	3,315							3,315
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

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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		3,462	22,182						25,644

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		1,708						1,708
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units			1,708						1,708

Charges for Service									
361.00	General Government	8,704							8,704
362.00	Public Safety								
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								

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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		8,704							8,704

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	2,145							2,145
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt	2,842							2,842
394.00	Proceeds of Short Term-Debt								

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	454						454
Total Other Financing Sources		5,441						5,441

TOTAL REVENUES

188,424	43,569						231,993
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,234						10,234
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,595						1,595
403.00	Tax Collection	4,767						4,767
404.00	Solicitor / Legal Services	3,650						3,650
405.00	Secretary / Clerk	8,118						8,118
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	801						801
408.00	Engineering Services	12,028						12,028
409.00	General Government Buildings and Plant	1,896						1,896
Total General Government		43,089						43,089

Public Safety

410.00	Police							
411.00	Fire	3,315	19,392					22,707
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	164						164

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EXPENDITURES

Public Safety									
414.00	Planning and Zoning	7,780							7,780
415.00	Emergency Management and Communications								
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety		3,800						3,800
Total Public Safety		11,259	23,192						34,451

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)	1,186							1,186
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		1,186							1,186

Public Works - Highways and Streets									
430.00	General Services - Administration	19,952							19,952
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	3,227							3,227
433.00	Traffic Control Devices	377							377
434.00	Street Lighting								

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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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	5,439						5,439
438.00	Maintenance and Repairs of Roads and Bridges	52,742	17,650					70,392
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		81,737	17,650					99,387

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							

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STATEMENT OF REVENUES AND EXPENDITURES

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EXPENDITURES

Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation									

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	6,600							6,600
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

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STATEMENT OF REVENUES AND EXPENDITURES

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EXPENDITURES

Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	2,683							2,683
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		9,283							9,283

Insurance									
486.00	Insurance, Casualty, and Surety	6,823							6,823
Total Insurance		6,823							6,823

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	153,377	40,842							194,219
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	35,047	2,727							37,774
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HOWE TWP

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

HOWE TWP, PERRY 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)

37,195

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 HOWE TWP have audited, adjusted and settled the various funds and account groups of the HOWE TWP for the year ended December 31, 2021. 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 HOWE TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Ryan Fortenbaugh Appointed Auditor/CPA

Subscribed and sworn to before me this 4 day of April, 2022.



Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2021

NOTES / COMMENTS