

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

360245 COLERAIN TWP, LANCASTER COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

COLERAIN TWP, LANCASTER 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	
Assets and Other Debits											
100-120 Cash and Investments	314,565	540,223					284,192				1,138,980
140-144 Tax Receivable											
121-129, 145-149 Accounts Receivable (excluding taxes)	1,335										1,335
130.00 Due From Other Funds											
131-139, 150-159 Other Current Assets											
160-169 Fixed Assets											
180-189 Other Debits											
Total Assets and Other Debits	315,900	540,223					284,192				1,140,315

Liabilities and Other Credits					
210-229 Payroll Taxes and Other Payroll Withholdings					353
200-209, 231-239 All Other Current Liabilities					
230.00 Due To Other Funds					

COLERAIN TWP, LANCASTER 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	83,690										83,690	
240-259 Current Portion of Long-Term Debt and Other Credits												
Total Liabilities and Other Credits	84,043										84,043	
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	231,857	540,223					284,192				1,056,272	
291-299 Other Equity												
Total Fund and Account Group Equity	231,857	540,223					284,192				1,056,272	

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	1,140,315
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COLERAIN TWP, LANCASTER 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		
Taxes									
301.00 Real Estate Taxes	156,066								156,066
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	17,574								17,574
310.10 Real Estate Transfer Taxes	79,615								79,615
310.20 Earned Income Taxes / Wage Taxes	375,000								375,000
310.30 Business Gross Receipts Taxes									
310.40 Occupation Taxes (levied under Act 511)									
310.50 Local Services Tax **									
310.60 Amusement / Admission Taxes									
310.70 Mechanical Device Taxes									
310.90 Other: _____									
Other: _____									
Total Taxes	628,255								628,255

Licenses and Permits			
320-322	All Other Licenses and Permits	1,133	1,133
321.80	Cable Television Franchise Fees		
Total Licenses and Permits		1,133	1,133

Fines and Forfeits			
330-332	Fines and Forfeits	435	435
Total Fines and Forfeits		435	435

COLERAIN TWP, LANCASTER 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		

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,383	2,414					3,797
342.00	Rents and Royalties	510						510
	Total Interest, Rents and Royalties	1,893	2,414					4,307

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)	625					625
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		276,573				276,573
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	14,617					14,617
355.07	Foreign Fire Insurance Tax Distribution	27,528					27,528
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

COLERAIN TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	56						56
356.00	State Payments in Lieu of Taxes	109						109
	Total State	42,935	276,573					319,508

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	26,229					16,250	42,479
362.00	Public Safety	44,946						44,946
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		450					450
368.00	Airports							

COLERAIN TWP, LANCASTER 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								
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	71,175	450					16,250	87,875

Unclassified Operating Revenues	
383.00 Special Assessments	
386.00 Escheats (sale of personal property)	
387.00 Contributions and Donations from Private Sectors	1,200
388.00 Fiduciary Fund Pension Contributions	13,967
389.00 All Other Unclassified Operating Revenues	2,324
Total Unclassified Operating Revenues	17,491

Other Financing Sources	
391.00 Proceeds of General Fixed Asset Disposition	8,801
392.00 Interfund Operating Transfers	69,041
393.00 Proceeds of General Long-Term Debt	125
394.00 Proceeds of Short Term-Debt	
	118,006

COLERAIN TWP, LANCASTER COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		

REVENUES

Other Financing Sources		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total
395.00	Refunds of Prior Year Expenditures	3,842				10	3,852
	Total Other Financing Sources	61,483	69,041			135	130,659

TOTAL REVENUES

809,633	349,678			30,352	1,189,663
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EXPENDITURES

General Government		Governmental Funds		Proprietary Funds		Fiduciary Fund	Total
400.00	Legislative (Governing) Body	13,575					13,575
401.00	Executive (Manager or Mayor)	864					864
402.00	Auditing Services / Financial Administration						
403.00	Tax Collection	10,486					10,486
404.00	Solicitor / Legal Services	12,579					12,579
405.00	Secretary / Clerk	57,467					57,467
406.00	Other General Government Administration	5,289				10	5,299
407.00	IT-Networking Services-Data Processing	3,805					3,805
408.00	Engineering Services	18,279					18,279
409.00	General Government Buildings and Plant	17,828					17,828
	Total General Government	140,172				10	140,182

Public Safety

410.00	Police						
411.00	Fire	52,028					52,028
412.00	Ambulance / Rescue	2,000					2,000
413.00	UCC and Code Enforcement	42,990					42,990

**COLERAIN TWP, LANCASTER 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		
	49,801							49,801
	109,312	98,941						208,253
		250,002						250,002
Total Public Works - Highways and Streets	242,084	348,943						591,027

EXPENDITURES

Public Works - Highways and Streets	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
	Total Public Works - Highways and Streets

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
	Total Culture and Recreation

8,179

COLERAIN TWP, LANCASTER 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		
	7,000							7,000
	1,000							1,000
	3,750							3,750
Total Culture and Recreation	17,418	2,511						19,929

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
482.00	Judgments and Losses
483.00	Pension / Retirement Fund Contributions

COLERAIN TWP, LANCASTER 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		
EXPENDITURES								
Employer Paid Benefits and Withholding Items								
484.00	15,722							15,722
487.00	48,634							48,634
Total Employer Paid Benefits and Withholding Items	86,494					2,243		88,737
Insurance								
486.00	12,585							12,585
Total Insurance	12,585							12,585
Unclassified Operating Expenditures								
488.00						4,730		4,730
489.00								
Total Unclassified Operating Expenditures						4,730		4,730
Other Financing Uses								
491.00	2					65,527		65,529
492.00	69,166	40,000				8,840		118,006
493.00								
Total Other Financing Uses	69,168	40,000				74,367		183,535
TOTAL EXPENDITURES								
	723,988	391,454				81,350		1,196,792
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES								
	85,645	-41,776				-50,998		-7,129

COLERAIN 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
General Obligation Bonds and Notes											
new freightliner	Bond	2020	2024	106,681	106,681		22,991		83,690		83,690
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

83,690

Capitalized lease obligations

0

Net debt

83,690

**COLERAIN TWP, LANCASTER County
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

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)

172,302

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 COLERAIN TWP have audited, adjusted and settled the various funds and account groups of the COLERAIN TWP for the year ended December 31, 2020. 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.

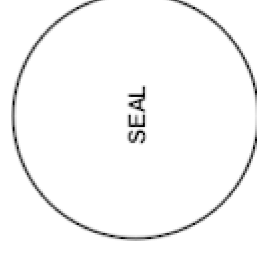
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of COLERAIN TWP for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: deborah amspacher Elected Auditor
 mark mccaristan Elected Auditor
 tyler mccardell Elected Auditor

Subscribed and sworn to before me this 6 day of March, 2021.



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

December 31, 2020

NOTES / COMMENTS