

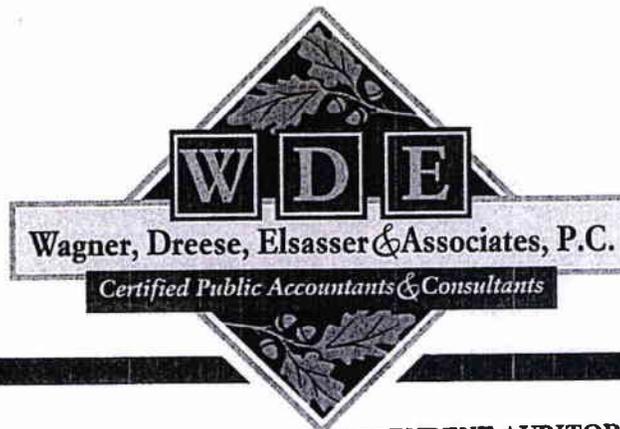
**Application of SUEZ Water Pennsylvania Inc. for the Acquisition of the Wastewater Assets  
of the Township of Mahoning Pursuant to 66 Pa. C.S. §1329  
Application Filing Checklist – Wastewater  
Docket No. A-2018-\_\_\_\_\_**

19. Cost of Service.

- a. Provide a copy of the seller's audited financial statement for the previous two years.

**RESPONSE:**

- a. See the enclosed audit of the Mahoning Township Authority for the year ended September 30, 2016 and the Mahoning Township 2017 Municipal Annual Audit and Financial Report. For a discussion of the termination of the Mahoning Township Municipal Authority, see the Direct Testimony of John Hollenbach, Vice President and General Manager of SWPA, SWPA Statement No. 1, p. 19, enclosed at **Appendix A-14**.



## INDEPENDENT AUDITOR'S REPORT

KENNETH L. WAGNER, JR., CPA  
kwagner@wdeapc.com  
*Principal*

RONALD P. DREESE, CPA/PFS  
rdreese@wdeapc.com  
*Principal*

BRIAN L. ELSASSER, CPA/CVA  
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*Principal*

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### *Office Locations*

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2370 OLD TURNPIKE ROAD  
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(570) 524-0488

247 FILBERT STREET  
MILTON, PA 17847  
(570) 742-2613

219 MAIN STREET  
P.O. BOX 257  
BENTON, PA 17814  
(570) 925-2018

Members of the Board  
Mahoning Township Authority  
Danville, PA 17821

We have audited the accompanying Annual Report of Municipal Authorities (DCED - CLGS - 04) for Mahoning Township Authority, as of and for the year ended September 30, 2016, as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED). This annual report is the responsibility of the Authority's management. Our responsibility is to express an opinion on this annual report based on our audit.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Pennsylvania Department of Community and Economic Development. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these annual reports based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual reports are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual reports. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the annual reports in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the annual reports.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The accompanying annual report is prepared in conformity with the accounting practices prescribed or permitted by the state in which they were filed, which is a comprehensive basis of accounting other than generally accepted accounting principles. It is not intended to be a complete presentation of the Authority's assets, liabilities, revenues and expenses on the basis described.

### **Opinion**

In our opinion, the annual report referred to above present fairly, in all material respects, the financial position of the Mahoning Township Authority for the year ended September 30, 2016 on the basis of accounting described in the sixth paragraph.

### **Basis of Accounting**

We draw attention to the sixth paragraph, which describes the basis of accounting. The annual reports are prepared on the basis of the financial reporting provisions of Pennsylvania Department of Community and Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of Pennsylvania Department of Community and Economic Development. Our opinion is not modified with respect to that matter.

### **Restriction on Use**

This report is intended solely for the information and use of the board members and management of Mahoning Township Authority and for filing with Pennsylvania Department of Community and Economic Development Center for Local Government Services. However, this report is a matter of public record and its distribution is not limited.

*Wagner, Drees, Elsasser & Associates, P.C.*

**WAGNER, DREESE, ELSASSER & ASSOCIATES, P.C.**

*Certified Public Accountants and Consultants*

Selinsgrove, PA 17870

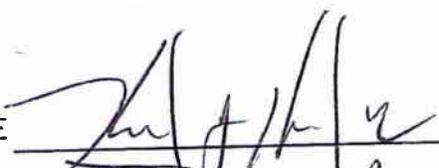
February 8, 2017

ANNUAL REPORT OF MUNICIPAL AUTHORITIES 2015  
 Commonwealth of Pennsylvania  
 Department of Community and Economic Development  
 Governor's Center for Local Government Services  
 4th Floor Commonwealth Keystone Building  
 Harrisburg, Pennsylvania 17120-0225  
 1-888-223-6837  
 FAX # 717-783-1402

FACE SHEET

	Current Information	Corrected Information
Authority Name	MAHONING TOWNSHIP AUTHORITY	_____
Authority Address	1101 BLOOM RD  DANVILLE, PA 17821	_____
Telephone Number	570-271-3108	_____
Fax Number		_____
Name of Contact Person	THOMAS MERTZ	_____
E-Mail Address		_____
Title	CHAIRMAN	_____

Filing Status		Authority Type	
1 Active	<u>  X  </u>	04 Sewer	
2 Inactive	<u>      </u>	05 Water	
5 Terminated	<u>      </u>		
Date Authority Organized (year)	1951	Date Authority Terminates (year)	2017
Fiscal Year Ends (month/day)	12/31	Number of Employees (full time equivalent)	4
		(part time equivalent)	0

SIGNATURE 

TITLE TREASURER PHONE (570) 075-5521

(SEE REVERSE SIDE FOR GEOGRAPHICAL AREAS SERVED BY AUTHORITY)

OPERATING AUTHORITIES BALANCE SHEET  
FISCAL YEAR ENDING SEPTEMBER 30

ASSETS			
CURRENT ASSETS			
Cash	1,491,199		
Investments	<u>1,298,234</u>		
Accounts receivable	<u>                    </u>		
Inventories	<u>                    </u>		
Other current assets	<u>                    </u>	2,789,433	
TOTAL CURRENT ASSETS		<u>                    </u>	
RESTRICTED ASSETS/TRUST FUNDS		<u>                    </u>	
DEFERRED CHARGES		<u>                    </u>	
FIXED ASSETS			
Property, plant & equipment, at cost	5,536,556		
Less accumulated depreciation	<u>(2,585,534)</u>		
Construction work in progress	<u>                    </u>		
Other fixed assets	<u>                    </u>	2,951,022	
NET FIXED ASSETS		<u>                    </u>	
TOTAL ASSETS			<u>5,740,455</u>
LIABILITIES AND FUND EQUITY			
Accounts payable	<u>                    </u>		
Accrued payroll & withholdings	<u>                    </u>		
Accrued interest payable	<u>                    </u>		
Current portion of long-term debt	<u>                    </u>		
Other current liabilities	64,995		
TOTAL CURRENT LIABILITIES		<u>64,995</u>	
LONG-TERM DEBT - less current portion		<u>                    </u>	
TOTAL LIABILITIES			<u>64,995</u>
FUND EQUITY			
CONTRIBUTED CAPITAL			
Governmental grants	<u>                    </u>		
Other contributions	<u>                    </u>		
TOTAL CONTRIBUTED CAPITAL		<u>                    </u>	
RETAINED EARNINGS			
Reserved	<u>                    </u>		
Unreserved	5,675,460		
TOTAL RETAINED EARNINGS		<u>5,675,460</u>	
TOTAL FUND EQUITY			<u>5,675,460</u>
TOTAL LIABILITIES & FUND EQUITY			<u>5,740,455</u>

WATER  
OPERATING AUTHORITIES  
STATEMENT OF INCOME AND EXPENDITURES

OPERATING REVENUES		
Sale of Services/user charges	754,896	
Operating Grants	-	
-State	-	
-Federal	-	
Local government operating subsidies	-	
Interest income	9,879	
Other operating revenues	-	
TOTAL OPERATING REVENUES	-	764,775
OPERATING EXPENSES		
Cost of sales and services	704,658	
Administration	72,772	
-Salaries	-	
-Other costs	-	
Depreciation	47,042	
Other operating expenses	-	
TOTAL OPERATING EXPENSES	-	824,472
OPERATING INCOME (LOSS)	-	(59,697)
NONOPERATING REVENUES		
Capital Grants	-	
-State	-	
-Federal	-	
Proceeds of sale of fixed assets	-	
Proceeds of borrowings	-	
Other nonoperating revenues	31,990	
TOTAL NONOPERATING REVENUES	-	31,990
NONOPERATING EXPENSES		
Debt service payments (interest only)	-	
Constructions/extension of system	-	
Major equipment purchased	-	
Other nonoperating expenses	-	
TOTAL NONOPERATING EXPENSES	-	0
TOTAL NONOPERATING REVENUE (LOSS)	-	31,990
NET INCOME BEFORE EXTRAORDINARY ITEMS	-	31,990
EXTRAORDINARY GAIN (LOSS)	-	-
NET INCOME	-	(27,707)
RETAINED EARNINGS (beginning of year)	2,297,892	
RETAINED EARNINGS (end of year)	2,270,185	

SEWER  
OPERATING AUTHORITIES  
STATEMENT OF INCOME AND EXPENDITURES

OPERATING REVENUES			
Sale of Services/user charges	1,132,344		
Operating Grants			
-State			
-Federal			
Local government operating subsidies	14,819		
Interest income			
Other operating revenues			
TOTAL OPERATING REVENUES		1,147,163	
OPERATING EXPENSES			
Cost of sales and services	1,056,988		
Administration			
- Salaries	109,158		
-Other costs			
Depreciation	70,563		
Other operating expenses			
TOTAL OPERATING EXPENSES		1,236,709	
OPERATING INCOME (LOSS)			(89,546)
NONOPERATING REVENUES			
Capital Grants			
-State			
-Federal			
Proceeds of sale of fixed assets			
Proceeds of borrowings			
Other nonoperating revenues	47,984		
TOTAL NONOPERATING REVENUES		47,984	
NONOPERATING EXPENSES			
Debt service payments (interest only)			
Constructions/extension of system			
Major equipment purchased			
Other nonoperating expenses			
TOTAL NONOPERATING EXPENSES		0	
TOTAL NONOPERATING REVENUE (LOSS)			47,984
NET INCOME BEFORE EXTRAORDINARY ITEMS			(41,562)
EXTRAORDINARY GAIN (LOSS)			
NET INCOME			(41,562)
RETAINED EARNINGS (beginning of year)		3,446,837	
RETAINED EARNINGS (end of year)		3,405,275	



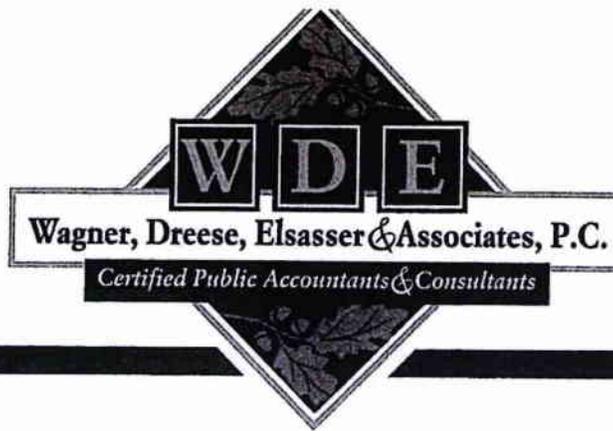
**MAHONING TOWNSHIP  
2017 MUNICIPAL ANNUAL AUDIT  
AND FINANCIAL REPORT**



**Wagner, Dreese, Elsasser & Associates, P.C.**

*Certified Public Accountants & Consultants*

MAHONING TOWNSHIP  
2017 MUNICIPAL ANNUAL AUDIT  
AND FINANCIAL REPORT



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BENTON, PA 17814  
(570) 925-2018

## INDEPENDENT AUDITOR'S REPORT

Members of the Board  
Mahoning Township  
Danville, PA

We have audited the accompanying Annual Report of Municipal Authorities (DCED - CLGS - 30) for Mahoning Township, as of and for the year ended December 31, 2017, as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED).

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these annual reports in accordance with the financial reporting provisions of Pennsylvania Department of Community and Economic Development. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these annual reports based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the annual reports are free from material misstatement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The accompanying annual report is prepared in conformity with the accounting practices prescribed or permitted by the state in which they were filed, which is a comprehensive basis of accounting other than generally accepted accounting principles. It is not intended to be a complete presentation of the Township's assets, liabilities, revenues and expenses on the basis described.

### **Opinion**

In our opinion, the annual report referred to above present fairly, in all material respects, the financial position of the Mahoning Township for the year ended December 31, 2017 on the basis of accounting described in the sixth paragraph.

### **Basis of Accounting**

We draw attention to the sixth paragraph, which describes the basis of accounting. The annual reports are prepared on the basis of the financial reporting provisions of Pennsylvania Department of Community and Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of Pennsylvania Department of Community and Economic Development. Our opinion is not modified with respect to that matter.

### **Restriction on Use**

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**WAGNER, DREESE, ELSASSER & ASSOCIATES, P.C.**

*Certified Public Accountants and Consultants*

Selinsgrove, PA

February 12, 2018

DCED-CLGS-30 (9-09)

Received by DCED:  
Approved by DCED:

Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225  
Ph: 888-223-6837 | fax: 717-783-1402

**2017 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**470215 MAHONING TWP, MONTOUR COUNTY**



## BALANCE SHEET

DCED-CLGS-30 (09-08)

**MAHONING TWP, MONTOUR County**  
**BALANCE SHEET**  
 December 31, 2017

		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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	1,634,385	517,730			2,156,709					4,308,824
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	673,500									673,500
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		<b>2,307,885</b>	<b>517,730</b>			<b>2,156,709</b>					<b>4,982,324</b>
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	98,535				62,595					161,130
230.00	Due To Other Funds					673,500					673,500

**MAHONING TWP, MONTOUR County**  
**BALANCE SHEET**  
 December 31, 2017

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		98,535				736,095					834,630
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	2,209,350	517,730			1,420,614					4,147,694
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,209,350	517,730			1,420,614					4,147,694
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											4,982,324



**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2017

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**

Interest, Rents and Royalties							
341.00	Interest Earnings	19,211	5,152			22,466	46,829
342.00	Rents and Royalties	250					250
<b>Total Interest, Rents and Royalties</b>		<b>19,461</b>	<b>5,152</b>			<b>22,466</b>	<b>47,079</b>

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						
<b>Total Federal</b>							

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	2,692					2,692
355.01	Public Utility Realty Tax (PURTA)	2,144					2,144
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		159,552				159,552
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	73,412					73,412
355.07	Foreign Fire Insurance Tax Distribution	28,846					28,846
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2017

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								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments In Lieu of Taxes							
<b>Total State</b>		107,094	159,552					266,646

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants				2,719,629			2,719,629
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	257,165						257,165
<b>Total Local Government Units</b>		257,165			2,719,629			2,976,794

Charges for Service								
361.00	General Government							
362.00	Public Safety	53,809						53,809
363.20	Parking	3,725						3,725
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (Including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	26,172			1,115,028			1,141,200
364.30	Solid Waste Collection and Disposal Charge (trash)	194						194
364.80	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							

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2017

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				761,279		761,279
379.00	All Other Charges for Service	689					689
<b>Total Charges for Service</b>		<b>84,589</b>			<b>1,876,307</b>		<b>1,960,896</b>

Unclassified Operating Revenues							
383.00	Special Assessments						
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors	3,326					3,326
388.00	Fiduciary Fund Pension Contributions						
389.00	All Other Unclassified Operating Revenues	566			15,123		15,689
<b>Total Unclassified Operating Revenues</b>		<b>3,892</b>			<b>15,123</b>		<b>19,015</b>

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition	17,362					17,362
392.00	Interfund Operating Transfers	2,410			673,500		675,910
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short Term-Debt						

MAHONING TWP, MONTOUR County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2017

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							
395.00	Refunds of Prior Year Expenditures	161,563					161,563
<b>Total Other Financing Sources</b>		181,335			673,500		854,835

**TOTAL REVENUES**

3,008,445	240,475			5,307,025			8,555,945
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	15,386			4,519		19,905
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	12,290					12,290
403.00	Tax Collection	67,891					67,891
404.00	Solicitor / Legal Services	88,876			1,400,001		1,488,877
405.00	Secretary / Clerk	92,261					92,261
406.00	Other General Government Administration	16,783					16,783
407.00	IT-Networking Services-Data Processing	36,297					36,297
408.00	Engineering Services	32,916					32,916
409.00	General Government Buildings and Plant	52,830					52,830
<b>Total General Government</b>		415,530			1,404,520		1,820,050

**Public Safety**

410.00	Police	495,781					495,781
411.00	Fire	28,846	19,117				47,963
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	86,398					86,398

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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								
414.00	Planning and Zoning	41,718						41,718
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							
<b>Total Public Safety</b>		652,743	19,117					671,860

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

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	4,911						4,911
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	90			1,166,501			1,166,591
<b>Total Public Works - Sanitation</b>		5,001			1,166,501			1,171,502

Public Works - Highways and Streets								
430.00	General Services - Administration	301,475						301,475
431.00	Cleaning of Streets and Gutters	3,074						3,074
432.00	Winter Maintenance – Snow Removal	13,497						13,497
433.00	Traffic Control Devices	4,659						4,659
434.00	Street Lighting		5,980					5,980

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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**

<b>Public Works - Highways and Streets</b>							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	11,857					11,857
437.00	Repairs of Tools and Machinery	14,868					14,868
438.00	Maintenance and Repairs of Roads and Bridges	34,295					34,295
439.00	Highway Construction and Rebuilding Projects	19,714	160,537				180,251
<b>Total Public Works - Highways and Streets</b>		403,439	166,517				569,956

<b>Other Public Works Enterprises</b>							
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				549,970		549,970
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>					549,970		549,970

<b>Culture and Recreation</b>							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2017

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	5,400						5,400
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		5,400						5,400

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							
<b>Total Community Development</b>								

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							
<b>Total Debt Service</b>								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	69,040						69,040
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	249,818						249,818

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2017

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**

<b>EXPENDITURES</b>							
<b>Employer Paid Benefits and Withholding Items</b>							
484.00	Worker Compensation Insurance						
487.00	Other Group Insurance Benefits	511,312					511,312
<b>Total Employer Paid Benefits and Withholding Items</b>		830,170					830,170
<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	127,227					127,227
<b>Total Insurance</b>		127,227					127,227
<b>Unclassified Operating Expenditures</b>							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures	853			29,325		30,178
<b>Total Unclassified Operating Expenditures</b>		853			29,325		30,178
<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues	140					140
492.00	Interfund Operating Transfers	673,500	2,410				675,910
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		673,640	2,410				676,050
<b>TOTAL EXPENDITURES</b>		3,114,003	188,044		3,150,316		6,452,363
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-105,558	52,431		2,156,709		2,103,582

**MAHONING TWP**  
December 31, 2017

**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>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	0

**MAHONING TWP, MONTOUR County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	16,824		16,824
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer		62,510	62,510
Solid Waste			
Streets / Highways	60,290	19,714	80,004
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>76,914</b>	<b>82,224</b>	<b>159,138</b>

**EMPLOYEE COMPENSATION**

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

886,422



December 31, 2017

**NOTES / COMMENTS**

The enterprise/proprietary fund activity runs from February 3, 2017 thru December 31, 2017. The township dissolved the authority as of February 2, 2017.

Line 357.00 was used per conversation with DCED staff to record incoming fund balance. The township dissolved the water and sewer authority and took over operations as of February 3, 2017.