

**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**040814 HARMONY TWP, BEAVER COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**HARMONY TWP, BEAVER County**  
**BALANCE SHEET**  
 December 31, 2022

		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	478,894	609,550	697,798		874,085		4,571,774			7,232,101
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	164,136				5,886					170,022
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets					2,190,716					2,190,716
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		643,030	609,550	697,798		3,070,687		4,571,774			9,592,839

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	56,336									56,336
230.00	Due To Other Funds	5,886				164,136					170,022

## HARMONY TWP, BEAVER County

## BALANCE SHEET

December 31, 2022

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<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities					1,229,279					1,229,279
240-259	Current Portion of Long-Term Debt and Other Credits					25,149					25,149
<b>Total Liabilities and Other Credits</b>		62,222				1,418,564					1,480,786
<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	580,808	609,550	697,798		1,652,123		4,571,774			8,112,053
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		580,808	609,550	697,798		1,652,123		4,571,774			8,112,053
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											9,592,839

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	1,044,959			208,992			1,253,951
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	61,104						61,104
310.20	Earned Income Taxes / Wage Taxes	501,110						501,110
310.30	Business Gross Receipts Taxes	100,106						100,106
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	42,273						42,273
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,749,552			208,992			1,958,544

**Licenses and Permits**

320-322	All Other Licenses and Permits	10,444						10,444
321.80	Cable Television Franchise Fees	52,562						52,562
<b>Total Licenses and Permits</b>		63,006						63,006

**Fines and Forfeits**

330-332	Fines and Forfeits	30,355	161					30,516
<b>Total Fines and Forfeits</b>		30,355	161					30,516



**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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>		124,938	105,568					230,506

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	7,698						7,698
362.00	Public Safety	22,760						22,760
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.)	5,269			859,740			865,009
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							

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	45						45
<b>Total Charges for Service</b>		35,772				859,740		895,512

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		5,728					5,728
388.00	Fiduciary Fund Pension Contributions						49,173	49,173
389.00	All Other Unclassified Operating Revenues	2,974		85				3,059
<b>Total Unclassified Operating Revenues</b>		2,974	5,728	85			49,173	57,960

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	569,257		147,000				716,257
393.00	Proceeds of General Long-Term Debt			101,081				101,081
394.00	Proceeds of Short Term-Debt							

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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	34,779						34,779
<b>Total Other Financing Sources</b>		604,036		248,081				852,117
<b>TOTAL REVENUES</b>		2,620,290	276,261	267,965	208,992	875,244	160,552	4,409,304

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	62,365						62,365
401.00	Executive (Manager or Mayor)	75,000						75,000
402.00	Auditing Services / Financial Administration	8,185						8,185
403.00	Tax Collection	21,560						21,560
404.00	Solicitor / Legal Services	19,401			1,280			20,681
405.00	Secretary / Clerk	30,776						30,776
406.00	Other General Government Administration	27,309	37		3,835			31,181
407.00	IT-Networking Services-Data Processing	5,184						5,184
408.00	Engineering Services	27,337	170,741		10,531			208,609
409.00	General Government Buildings and Plant	19,256						19,256
<b>Total General Government</b>		296,373	170,778		15,646			482,797

Public Safety								
410.00	Police	748,056						748,056
411.00	Fire	138,205						138,205
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	9,482						9,482



**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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 Safety</b>								
414.00	Planning and Zoning	20,227						20,227
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>		915,970						915,970

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

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal	1,630						1,630
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				802,129			802,129
<b>Total Public Works - Sanitation</b>		1,630			802,129			803,759

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	459,578	8,695	51,160				519,433
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		41,706					41,706
433.00	Traffic Control Devices							
434.00	Street Lighting		55,997					55,997

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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		1,825					1,825
437.00	Repairs of Tools and Machinery	17,256						17,256
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects	10,168						10,168
<b>Total Public Works - Highways and Streets</b>		487,002	108,223	51,160				646,385

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

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	4,078						4,078

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	100						100
457.00	Civil and Military Celebrations	525						525
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	487						487
<b>Total Culture and Recreation</b>		5,190						5,190

<b>Community Development</b>								
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>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	169,505	16,100					185,605
472.00	Debt Interest (short-term and long-term)	54,757	2,746		57,303			114,806
475.00	Fiscal Agent Fees	970						970
<b>Total Debt Service</b>		225,232	18,846		57,303			301,381

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	74,847						74,847
482.00	Judgments and Losses						932,658	932,658
483.00	Pension / Retirement Fund Contributions	990						990

**HARMONY TWP, BEAVER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

484.00	Worker Compensation Insurance	51,713						51,713
487.00	Other Group Insurance Benefits	355,305						355,305
<b>Total Employer Paid Benefits and Withholding Items</b>		482,855					932,658	1,415,513

**Insurance**

486.00	Insurance, Casualty, and Surety	9,999						9,999
<b>Total Insurance</b>		9,999						9,999

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid						263,764	263,764
489.00	All Other Unclassified Expenditures	9,938					50,077	60,015
<b>Total Unclassified Operating Expenditures</b>		9,938					313,841	323,779

**Other Financing Uses**

491.00	Refund of Prior Year Revenues	22,602				315		22,917
492.00	Interfund Operating Transfers	142,500	78,021	145,782	208,992	140,962		716,257
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		165,102	78,021	145,782	208,992	141,277		739,174

**TOTAL EXPENDITURES**

		2,599,291	205,090	367,720	208,992	1,016,355		1,246,499	5,643,947
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		20,999	71,171	-99,755		-141,111		-1,085,947	-1,234,643
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**HARMONY TWP**  
December 31, 2022

**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>											
Series of 2018	Note	2018	2032	2,185,000	1,775,000		145,000		1,630,000		1,630,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
2019 F350 TRUCK	Note	2019	2022	41,674	6,077		6,077		0		0
2019 FORD POLICE INTERCEPTOR	Note	2019	2022	34,914	4,086		4,086		0		0
FNB Maintenance Tractor	Note	2020	2027	117,761	92,211		16,100		76,111		76,111
FNB PW TRUCK	Note	2022	2027	51,302	0	51,302	7,253		44,049		44,049
FNB POLICE INTERCEPTOR	Note	2022	2027	50,138	0	50,138	7,089		43,049		43,049
<b>Other</b>											
USDA Loan	Bond	2008	2048	1,509,000	1,279,577		25,149		1,254,428		1,254,428

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	3,047,637
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	3,047,637

**HARMONY TWP, BEAVER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	103,591		103,591
Recreation			
Sewer			
Solid Waste			
Streets / Highways	89,196	168,251	257,447
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	192,787	168,251	361,038

**EMPLOYEE COMPENSATION**

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

912,594

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

Signed: Mark C. Turnley CPA Appointed Auditor/CPA

December 31, 2022

**NOTES / COMMENTS**

Principal payments on the USDA loan are reflected as a reduction in the loan balance on the balance sheet in the enterprise fund column and not reflected in the expenditures.