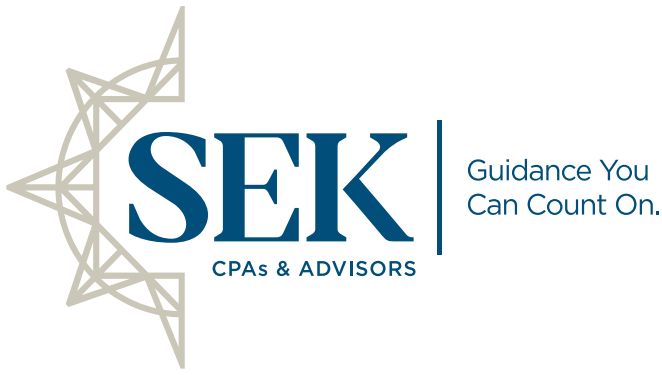


Annual Audit  
and Financial  
Report (DCED-  
CLGS-30)

Year Ended  
December 31,  
2020

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# Mount Joy Township



## INDEPENDENT AUDITOR'S REPORT

Township Supervisors  
Mount Joy Township, Adams County  
Gettysburg, PA 17325

President Judge of the Court of the Common Pleas

Secretary of Community and Economic Development

We have audited the accompanying balance sheet – modified cash basis of Mount Joy Township, Adams County, Pennsylvania, as of December 31, 2020, and the related statement of revenues and expenditures – modified cash basis, debt statement – modified cash basis and statement of capital expenditures – modified cash basis for the year then ended in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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 financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis – financial position of Mount Joy Township, Adams County as of December 31, 2020, and the modified cash basis - revenues, expenditures, and changes in financial position, modified cash basis – debt statement and modified cash basis – capital expenditures for the year then ended in accordance with the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

## ***Emphasis of Matters***

The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The accompanying annual financial report was prepared for the purpose of complying with rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures or government-wide statements and is not intended to be a complete presentation of the Township's assets, liabilities, revenues and expenses. Our opinion is not modified with respect to these matters.

## ***Restriction on Use***

This report is intended solely for the information and use of the Board of Supervisors, President Judge of the Court of the Common Pleas, and the Secretary of Community and Economic Development, and is not intended to be and should not be used by anyone other than these specified parties.

*Amite Elliott Kearns & Company, LLC*

Hanover, Pennsylvania

February 8, 2021

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010755 MT JOY TWP, ADAMS COUNTY**



## MT JOY TWP, ADAMS 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
<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>		35,948									35,948
<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	1,614,410	361,379								1,975,789
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,614,410	361,379								1,975,789
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,011,737

**MT JOY TWP, ADAMS 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	74,558						74,558
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	14,182						14,182
310.10	Real Estate Transfer Taxes	138,232						138,232
310.20	Earned Income Taxes / Wage Taxes	572,180						572,180
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	10,904						10,904
310.60	Amusement / Admission Taxes	112						112
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		810,168						810,168

Licenses and Permits								
320-322	All Other Licenses and Permits	2,322						2,322
321.80	Cable Television Franchise Fees	28,785						28,785
<b>Total Licenses and Permits</b>		31,107						31,107

Fines and Forfeits								
330-332	Fines and Forfeits	5,219						5,219
<b>Total Fines and Forfeits</b>		5,219						5,219

MT JOY TWP, ADAMS 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**

Interest, Rents and Royalties								
341.00	Interest Earnings	25,379	1,285					26,664
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		25,379	1,285					26,664

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		17,557					17,557
355.01	Public Utility Realty Tax (PURTA)	735						735
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		195,416					195,416
355.04	Alcoholic Beverage Licenses	1,000						1,000
355.05	General Municipal Pension System State Aid	2,573						2,573
355.07	Foreign Fire Insurance Tax Distribution	29,124						29,124
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							



MT JOY TWP, ADAMS 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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	12,248						12,248
<b>Total State</b>		45,680	212,973					258,653

Local Government Units								
357.03	Highways and Streets	54,311						54,311
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>		54,311						54,311

Charges for Service								
361.00	General Government	11,120						11,120
362.00	Public Safety	29,324						29,324
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							



MT JOY TWP, ADAMS 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								
395.00	Refunds of Prior Year Expenditures	3,354						3,354
<b>Total Other Financing Sources</b>		37,515						37,515

**TOTAL REVENUES**

1,050,192	215,271							1,265,463
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	9,857						9,857
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	6,600						6,600
403.00	Tax Collection	18,255						18,255
404.00	Solicitor / Legal Services	108,185						108,185
405.00	Secretary / Clerk	33,916						33,916
406.00	Other General Government Administration	33,520						33,520
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	97,664						97,664
409.00	General Government Buildings and Plant	72,551						72,551
<b>Total General Government</b>		380,548						380,548

**Public Safety**

410.00	Police							
411.00	Fire	129,260						129,260
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



MT JOY TWP, ADAMS 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								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	1,629	38,560					40,189
438.00	Maintenance and Repairs of Roads and Bridges	278,106	89,627					367,733
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		690,326	143,940					834,266

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							
<b>Total Other Public Works Enterprises</b>								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	8,000						8,000
453.00	Spectator Recreation	424						424
454.00	Parks							

MT JOY TWP, ADAMS 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								
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							
<b>Total Culture and Recreation</b>		8,424						8,424

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	20,904						20,904
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	8,050						8,050

MT JOY TWP, ADAMS 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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		28,954						28,954

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	32,126						32,126
<b>Total Insurance</b>		32,126						32,126

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>								

<b>TOTAL EXPENDITURES</b>	1,346,403	143,940						1,490,343
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-296,211	71,331						-224,880
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**MT JOY TWP**  
December 31, 2020

<b>DEBT STATEMENT</b>											
<b>OUTSTANDING BONDS AND NOTES</b>											
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



**MT JOY TWP, ADAMS County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		16,760	16,760
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	234,873		234,873
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	234,873	16,760	251,633

**EMPLOYEE COMPENSATION**

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

262,590

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed: Smith Elliott Kearns & Company LLC Appointed Auditor/CPA

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December 31, 2020

**NOTES / COMMENTS**

Line 388 and 488 Fiduciary Fund - The Township has a defined contribution pension plan that is a part of an agent multiple employer plan that is not reported because the Township does not hold the assets in a fiduciary capacity.

Line 426.00 and 364.30 - The Township held an E-recycling day where costs were incurred. The Township did not charge the residents a fee for this service.

Line 429.00 and 364.10 - The Township incurs costs for a sewage enforcement officer. The Township does not charge residents a fee for this service.