



# Municipal Statistics

2020 Annual Financial Report

MARSHALL TWP  
- 021955  
Current Status:  
PENDING

- Balance Sheet
- Revenues
- Expenditures
- Debt Statement
- Capital Expenditures
- Final Review**

**SUBMISSION DETAILS**

Submission Details

Your form has been submitted to DCED on 3/26/2021

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

This satisfies your annual financial form filing requirement with DCED.  
This copy of the report is for your records only- there is no need to send DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at [municipalstatistics@pa.gov](mailto:municipalstatistics@pa.gov).

of 6

DCED-CLGS-30 (9-09)

Received by DCED: 03/26/2021  
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

## 2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

021955 MARSHALL TWP, ALLEGHENY COUNTY

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**021955 MARSHALL TWP, ALLEGHENY COUNTY**

## Independent Auditor's Report

**Board of Supervisors  
Marshall Township, Pennsylvania**

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statements of Capital Expenditures and Employee

Compensation - regulatory basis (Schedules) included in the 2020 Municipal Annual Audit and Financial Report of Marshall Township (Township), Pennsylvania.

### **Management's Responsibility for the Schedules**

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the Commonwealth of Pennsylvania Department of Community and Economic Development (DCED) to meet filing requirements in Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these Schedules 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 Schedules are free from material misstatement.

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

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

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by the Township on the basis of the instructions provided by DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without financial statement disclosures, without cash flows, without component unit financial information, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons and historical pension information, and require all funds to be aggregated by fund type on the Schedules.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2020 and the results of its operations for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of the Township as of December 31, 2020 and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by DCED.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
March 23, 2021



## MARSHALL TWP, ALLEGHENY 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									3,207,071	3,207,071
240-259	Current Portion of Long-Term Debt and Other Credits	388,590								245,000	633,590
<b>Total Liabilities and Other Credits</b>		565,877	3,920	64,774				375		3,452,071	4,087,017
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								20,923,985		20,923,985
270-289	Fund Balance / Retained Earnings on 12/31	4,991,424	882,867	1,715,981				5,480,459			13,070,731
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		4,991,424	882,867	1,715,981				5,480,459	20,923,985		33,994,716
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											38,081,733

**MARSHALL TWP, ALLEGHENY 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	2,015,243	342,642					2,357,885
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)	96,136						96,136
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	720,115						720,115
310.20	Earned Income Taxes / Wage Taxes	3,593,120						3,593,120
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	471,015						471,015
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		6,895,629	342,642					7,238,271

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees							
<b>Total Licenses and Permits</b>								

**Fines and Forfeits**

330-332	Fines and Forfeits	14,999						14,999
<b>Total Fines and Forfeits</b>		14,999						14,999

**MARSHALL TWP, ALLEGHENY 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	68,373	4,185	9,557			516,282	598,397
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		68,373	4,185	9,557			516,282	598,397

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	48,141						48,141
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	42,573						42,573
355.01	Public Utility Realty Tax (PURTA)	7,132						7,132
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		313,622					313,622
355.04	Alcoholic Beverage Licenses	2,850						2,850
355.05	General Municipal Pension System State Aid	113,248						113,248
355.07	Foreign Fire Insurance Tax Distribution	81,200						81,200
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution		6,084					6,084



**MARSHALL TWP, ALLEGHENY 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								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	1,257						1,257
<b>Total State</b>		296,401	319,706					616,107

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	2,117,682						2,117,682
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>		2,117,682						2,117,682

Charges for Service								
361.00	General Government	150,527						150,527
362.00	Public Safety	364,410						364,410
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	6,730						6,730
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	1,123						1,123
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	4,121						4,121
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation		77,567					77,567
368.00	Airports							

**MARSHALL TWP, ALLEGHENY 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**

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							
<b>Total Charges for Service</b>		526,911	77,567					604,478

**Unclassified Operating Revenues**

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	3,578	42,745	74,029				120,352
388.00	Fiduciary Fund Pension Contributions					240,292		240,292
389.00	All Other Unclassified Operating Revenues	5,444	13,501			2		18,947
<b>Total Unclassified Operating Revenues</b>		9,022	56,246	74,029		240,294		379,591

**Other Financing Sources**

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,248		57,000				58,248
392.00	Interfund Operating Transfers	315,000	550,439	566,083				1,431,522
393.00	Proceeds of General Long-Term Debt	3,464,077						3,464,077
394.00	Proceeds of Short Term-Debt							

**MARSHALL TWP, ALLEGHENY 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							
<b>Total Other Financing Sources</b>		3,780,325	550,439	623,083				4,953,847
<b>TOTAL REVENUES</b>		13,709,342	1,350,785	706,669			756,576	16,523,372

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	160,614						160,614
401.00	Executive (Manager or Mayor)	100,490						100,490
402.00	Auditing Services / Financial Administration	168,854						168,854
403.00	Tax Collection	131,050						131,050
404.00	Solicitor / Legal Services	119,012						119,012
405.00	Secretary / Clerk	46,253						46,253
406.00	Other General Government Administration	42,399						42,399
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	223,119						223,119
409.00	General Government Buildings and Plant	54,677		45,030				99,707
<b>Total General Government</b>		1,046,468		45,030				1,091,498

Public Safety								
410.00	Police	1,388,948						1,388,948
411.00	Fire	185,844	342,642					528,486
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	112,752						112,752

**MARSHALL TWP, ALLEGHENY 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 Safety**

414.00	Planning and Zoning	137,986						137,986
415.00	Emergency Management and Communications	29,885						29,885
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>		1,855,415	342,642					2,198,057

**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	34,809						34,809
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		34,809						34,809

**Public Works - Highways and Streets**

430.00	General Services - Administration	36,408						36,408
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	230,888						230,888
433.00	Traffic Control Devices	133,614		91,013				224,627
434.00	Street Lighting	8,107						8,107

**MARSHALL TWP, ALLEGHENY 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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	69,773						69,773
437.00	Repairs of Tools and Machinery	95,677		258,670				354,347
438.00	Maintenance and Repairs of Roads and Bridges	885,141						885,141
439.00	Highway Construction and Rebuilding Projects	1,213,373		533,860				1,747,233
<b>Total Public Works - Highways and Streets</b>		2,672,981		883,543				3,556,524

<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	500						500
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		500						500

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation		375					375
454.00	Parks		310,471	191,051				501,522

**MARSHALL TWP, ALLEGHENY 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>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	209,855						209,855
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		209,855	310,846	191,051				711,752

<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)	5,235,000						5,235,000
472.00	Debt Interest (short-term and long-term)	129,439						129,439
475.00	Fiscal Agent Fees	64,526						64,526
<b>Total Debt Service</b>		5,428,965						5,428,965

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	108,056	11,002					119,058
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	228,566						228,566

**MARSHALL TWP, ALLEGHENY 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	121,019	33,270					154,289
<b>Total Employer Paid Benefits and Withholding Items</b>		457,641	44,272					501,913

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	367,028						367,028
<b>Total Insurance</b>		367,028						367,028

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						207,812	207,812
489.00	All Other Unclassified Expenditures	3,321	1,480				7,144	11,945
<b>Total Unclassified Operating Expenditures</b>		3,321	1,480				214,956	219,757

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,116,083	315,439					1,431,522
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,116,083	315,439					1,431,522

<b>TOTAL EXPENDITURES</b>	13,193,066	1,014,679	1,119,624				214,956	15,542,325
---------------------------	------------	-----------	-----------	--	--	--	---------	------------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	516,276	336,106	-412,955				541,620	981,047
---	---------	---------	----------	--	--	--	---------	---------

**MARSHALL 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
<b>General Obligation Bonds and Notes</b>											
General Obligation Bonds, Series of 2012	Bond	2012	2032	4,650,000	3,360,000		3,360,000		0		0
General Obligation Bonds, Series A of 2012	Bond	2012	2026	3,320,000	1,875,000		1,875,000		0		0
General Obligation Bonds, Series of 2020	Bond	2020	2032	3,320,000	0	3,320,000	0		3,320,000	132,071	3,452,071
<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>	3,452,071
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	3,452,071



**MARSHALL TWP, ALLEGHENY County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	14,492	13,958	28,450
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	85,166	207,897	293,063
Sewer			
Solid Waste			
Streets / Highways	292,404	578,890	871,294
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	392,062	800,745	1,192,807

**EMPLOYEE COMPENSATION**

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

1,513,849

---

---

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

**SIGNATURE AND VERIFICATION**

Signed:

See Attached Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**

\$125,000 of CARES revenue passed through from Allegheny County is recorded as revenue on line 357.00

During 2020, the Marshall Township Municipal Sanitary Authority transferred \$1,915,987 to the Township for the payment of the General Obligation Bonds, Series A of 2012, which is recorded in 357.00.