

WEST MANHEIM TOWNSHIP

COMMONWEALTH OF PENNSYLVANIA'S

MUNICIPAL ANNUAL AUDIT

AND

FINANCIAL REPORT

DECEMBER 31, 2015

INDEPENDENT AUDITORS' REPORT

Board of Supervisors
West Manheim Township
Hanover, Pennsylvania

We have audited the accompanying Commonwealth of Pennsylvania's Annual Audit and Financial Report (Form DCED-CLGS-30) of West Manheim Township as of, and for the year ended, December 31, 2015.

Management's Responsibility for the Commonwealth of Pennsylvania's Annual Audit and Financial Report (Form DCED-CLGS-30)

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development and the related accounting practices permitted by the Commonwealth of Pennsylvania's 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 a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial report 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 report is free from material misstatement.

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

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

INDEPENDENT AUDITORS' REPORT - continued

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

West Manheim Township has prepared this financial report in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania's Department of Community and Economic Development, which is a reporting format other than that required by accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Pennsylvania's Department of Community and Economic Development. The effects on the financial report of the variances between the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development 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 matters discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of West Manheim Township as of December 31, 2015 and the respective changes in financial position for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

Management has elected not to depreciate their sewer fund fixed assets for financial reporting purposes. Accounting principles generally accepted in the United States of America, as applied to the Township's modified cash basis of accounting, require that depreciation for sewer fund assets be included in the financial report. The amount by which this departure would affect the assets, net assets and expenses of the Township is not reasonably determinable.

Opinion on Regulatory Basis of Accounting

In our opinion, except for the matters discussed in the Basis for Qualified Opinion on Regulatory Basis of Accounting, the financial report referred to in the first paragraph presents fairly, in all material respects, the financial position of West Manheim Township as of December 31, 2015 and the respective changes in financial position for the year then ended, in conformity with the financial reporting provisions prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development in accordance with permitted accounting practices as described below.

INDEPENDENT AUDITORS' REPORT - continued

Basis of Accounting

West Manheim Township's policy is to prepare its financial report on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred.

Stambaugh Ness, PC

York, Pennsylvania
March 31, 2016



2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: _____ County: _____

Borough of: _____ County: _____

Township of: West Manheim County: York

Municipality of: _____ County: _____

BALANCE SHEET

December 31, 2015

		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
ASSETS AND OTHER DEBITS		General Fund			
100-120	Cash and Investments.....	219,349	271,796		
140-144	Tax Receivable.....				
121-129					
145-149	Account Receivable (excluding taxes).....				
130	Due From Other Funds.....	-			
131-139					
150-159	Other Current Assets.....				
160-169	Fixed Assets.....				
180-189	Other Debits.....				
TOTAL ASSETS AND OTHER DEBITS.....		\$ 219,349	\$ 271,796	\$ -	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	7,182			
200-209					
231-239	All Other Current Liabilities.....	55,348			
230	Due To Other Funds.....	200,000	-		
260-269	Long-Term Liabilities.....				
240-259	Current Portion of Long-Term Debt & Other Credits.....				
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 262,530	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....				
290	Investment in General Fixed Assets.....				
270-289	Fund Balance/Retained Earnings on 12/31.....	(43,181)	271,796		
291-299	Other Equity.....				
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ (43,181)	\$ 271,796	\$ -	\$ -

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments.....	217,661		4,271,658			4,980,464
140-144 Tax Receivable.....						-
121-129						
145-149 Account Receivable (excluding taxes).....						-
130 Due From Other Funds.....	200,000					200,000
131-139						
150-159 Other Current Assets.....						-
160-169 Fixed Assets.....	8,579,993			8,089,296		16,669,289
180-189 Other Debits.....					4,202,429	4,202,429
TOTAL ASSETS AND OTHER DEBITS.....	\$ 8,997,654	\$ -	\$ 4,271,658	\$ 8,089,296	\$ 4,202,429	\$ 26,052,182

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....						7,182
200-209						
231-239 All Other Current Liabilities.....						55,348
230 Due To Other Funds.....	-					200,000
260-269 Long-Term Liabilities.....	6,433,444				3,416,132	9,849,576
240-259 Current Portion of Long-Term Debt & Other Credits.....	318,333				786,297	1,104,630
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 6,751,777	\$ -	\$ -	\$ -	\$ 4,202,429	\$ 11,216,736

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....						-
290 Investment in General Fixed Assets.....				8,089,296		8,089,296
270-289 Fund Balance/Retained Earnings on 12/31.....	2,245,877		4,271,658			6,746,150
291-299 Other Equity.....						-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 2,245,877	\$ -	\$ 4,271,658	\$ 8,089,296	\$ -	\$ 14,835,446

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....						\$ 26,052,182
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Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
		General Fund			
TAXES					
301.00	Real Estate Taxes.....	1,772,334			
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.....	50,424			
310.10	Real Estate Transfer Taxes.....	177,806			
310.20	Earned Income Taxes/Wage Taxes.....	1,080,148			
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 Local Tax Enabling Act/Act511/Taxes.....				
				
				
				
TOTAL TAXES		\$ 3,080,712	\$ -	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	3,740			
321.80	Cable Television Franchise Fees.....	55,091			
TOTAL LICENSES & PERMITS		\$ 58,831	\$ -	\$ -	\$ -

FINES & FORFEITS					
330-332	Fines and Forfeits.....	49,810			
TOTAL FINES & FORFEITS		\$ 49,810	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	1,645	278		
342.00	Rents and Royalties.....	22,378			
TOTAL INTEREST, RENTS, & ROYALTIES		\$ 24,023	\$ 278	\$ -	\$ -

** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets.....				
351.09	Community Development.....				
351.00	All Other Federal Capital and Operating Grants.....		250		
352.01	National Forest.....				
352.00	All Other Federal Shared Revenue & Entitlements.....				
353.00	Federal Payments in Lieu of Taxes.....				
TOTAL FEDERAL.....		\$ -	\$ 250	\$ -	\$ -

STATE					
354.03	Highways and Streets.....				
354.09	Community Development.....				
354.15	Recycling/Act 101.....	11,582			
354.00	All Other State Capital and Operating Grants.....				
355.01	Public Utility Realty Tax (PURTA).....	3,434			
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Tumback.....		319,972		
355.04	Alcoholic Beverage Licenses.....				
355.05	General Municipal Pension System State Aid.....	101,942			
355.07	Foreign Fire Insurance Distribution.....	56,537			
355.08	Local Share Assessment/Gaming Proceeds.....				
355.09	Marcellus Shale Impact Fee Distribution**.....				
355.00	All Other State Shared Revenues & Entitlements.....				
356.00	State Payments in Lieu of Taxes.....				
TOTAL STATE.....		\$ 173,495	\$ 319,972	\$ -	\$ -

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....				
357.00	All Other Local Government Units Capital and Operating Grants.....				
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....				
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....				
TOTAL LOCAL GOVERNMENT UNITS.....		\$ -	\$ -	\$ -	\$ -

** New line item in 2012

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
FEDERAL		Enterprise	Internal Service	Trust & Agency	Memorandum Only
351.03	Highways and Streets.....				-
351.09	Community Development.....				-
351.00	All Other Federal Capital and Operating Grants.....				250
352.01	National Forest.....				-
352.00	All Other Federal Shared Revenue & Entitlements.....				-
353.00	Federal Payments in Lieu of Taxes.....				-
TOTAL FEDERAL.....		\$ -	\$ -	\$ -	\$ 250

STATE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
354.03	Highways and Streets.....				-
354.09	Community Development.....				-
354.15	Recycling/Act 101.....				11,582
354.00	All Other State Capital and Operating Grants.....				-
355.01	Public Utility Realty Tax (PURTA).....				3,434
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....				319,972
355.04	Alcoholic Beverage Licenses.....				-
355.05	General Municipal Pension System State Aid.....				101,942
355.07	Foreign Fire Insurance Distribution.....				56,537
355.08	Local Share Assessment/Gaming Proceeds.....	-			-
355.09	Marcellus Shale Impact Fee Distribution**.....				-
355.00	All Other State Shared Revenues & Entitlements.....				-
356.00	State Payments in Lieu of Taxes.....				-
TOTAL STATE.....		\$ -	\$ -	\$ -	\$ 493,467

LOCAL GOVERNMENT UNITS		Enterprise	Internal Service	Trust & Agency	Memorandum Only
357.03	Highways and Streets.....				-
357.00	All Other Local Government Units Capital and Operating Grants.....				-
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....				-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....				-
TOTAL LOCAL GOVERNMENT UNITS.....		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES.....	\$ 493,717
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** New line item in 2012

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
CHARGES FOR SERVICE		General Fund			
361.00	General Government.....	15,964	24,000		
362.00	Public Safety.....	104,453			
363.20	Parking.....				
363.00	All Other Charges for Highway & Street Services.....	40			
364.10	Wastewater/Sewage Charges.....				
364.30	Solid Waste Collection & Disposal Charge (trash).....	6,910			
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.....		5,686		
368.00	Airports.....				
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.....		\$ 127,367	\$ 29,686	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....				
386.00	Escheats (sale of personal property).....				
387.00	Contributions & Donations from Private Sectors.....		1,548		
388.00	Fiduciary Fund Pension Contributions.....				
389.00	All Other Unclassified Operating Revenues***.....				
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ -	\$ 1,548	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-			
392.00	Interfund Operating Transfers**.....	116,000	-		
393.00	Proceeds of General Long-Term Debt.....	263,000			
394.00	Proceeds of Short-Term Debt.....				
395.00	Refunds of Prior Year Expenditures.....	91,675			
TOTAL OTHER FINANCING SOURCES.....		\$ 470,675	\$ -	\$ -	\$ -

TOTAL REVENUES.....	\$ 3,984,913	\$ 351,734	\$ -	\$ -
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** The total of line 392.00 must match the total of line 492.00.

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government.....	7,067			47,031
362.00	Public Safety.....				104,453
363.20	Parking.....				-
363.00	All Other Charges for Highway & Street Services.....				40
364.10	Wastewater/Sewage Charges.....	1,661,960			1,661,960
364.30	Solid Waste Collection & Disposal Charge (trash).....				6,910
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.....				5,686
368.00	Airports.....				-
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.....		\$ 1,669,027	\$ -	\$ -	\$ 1,826,080

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....				-
386.00	Escheats (sale of personal property).....				-
387.00	Contributions & Donations from Private Sectors.....				1,548
388.00	Fiduciary Fund Pension Contributions.....			462,377	462,377
389.00	All Other Unclassified Operating Revenues***.....	268			268
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ 268	\$ -	\$ 462,377	\$ 464,193

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....				-
392.00	Interfund Operating Transfers**.....	100,000			216,000
393.00	Proceeds of General Long-Term Debt.....				263,000
394.00	Proceeds of Short-Term Debt.....				-
395.00	Refunds of Prior Year Expenditures.....				91,675
TOTAL OTHER FINANCING SOURCES.....		\$ 100,000	\$ -	\$ -	\$ 570,675

TOTAL REVENUES.....	\$ 1,769,797	\$ -	\$ 462,377	\$ 6,568,821
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** The total of line 392.00 must match the total of line 492.00.

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital	Debt Service
			(Including State Liquid Fuels)	Projects	
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....	10,273			
401.00	Executive (Manager or Mayor).....	83,144			
402.00	Auditing Services/Financial Administration.....	86,469			
403.00	Tax Collection.....	27,929			
404.00	Solicitor/Legal Services.....	24,233			
405.00	Secretary/Clerk.....	53,688			
406.00	Other General Government Administration.....	35,219			
407.00	IT-Networking Services - Data Processing.....	13,801			
408.00	Engineering Services.....	21,247			
409.00	General Government Buildings and Plant.....	53,473			
TOTAL GENERAL GOVERNMENT.....		\$ 409,476	\$ -	\$ -	\$ -

PUBLIC SAFETY					
410.00	Police.....	775,657			
411.00	Fire.....	56,537			
412.00	Ambulance/Rescue.....	166,264			
413.00	UCC and Code Enforcement.....	80,108			
414.00	Planning and Zoning.....	4,001			
415.00	Emergency Management & Communications.....	24,577			
416.00	Militia & Armories.....				
417.00	Examination of Licensed Occupations.....				
418.00	Public Scales (weights and measures).....				
419.00	Other Public Safety.....				
TOTAL PUBLIC SAFETY.....		\$ 1,107,144	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES					
420.00 - 425.00	Health and Human Services.....	2,933			

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....	7,424			
427.00	Solid Waste Collection and Disposal (trash).....				
428.00	Weed Control.....				
429.00	Wastewater/Sewage Collection & Treatment.....	27,158			
TOTAL PUBLIC WORKS - SANITATION.....		\$ 37,515	\$ -	\$ -	\$ -

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....				10,273
401.00	Executive (Manager or Mayor).....				83,144
402.00	Auditing Services/Financial Administration.....				86,469
403.00	Tax Collection.....				27,929
404.00	Solicitor/Legal Services.....				24,233
405.00	Secretary/Clerk.....				53,688
406.00	Other General Government Administration.....				35,219
407.00	IT-Networking Services - Data Processing.....				13,801
408.00	Engineering Services.....				21,247
409.00	General Government Buildings and Plant.....				53,473
TOTAL GENERAL GOVERNMENT.....		\$ -	\$ -	\$ -	\$ 409,476

PUBLIC SAFETY					
410.00	Police.....				775,657
411.00	Fire				56,537
412.00	Ambulance/Rescue.....				166,264
413.00	UCC and Code Enforcement.....				80,108
414.00	Planning and Zoning.....				4,001
415.00	Emergency Management & Communications.....				24,577
416.00	Militia & Armories.....				-
417.00	Examination of Licensed Occupations.....				-
418.00	Public Scales (weights and measures).....				-
419.00	Other Public Safety.....				-
TOTAL PUBLIC SAFETY.....		\$ -	\$ -	\$ -	\$ 1,107,144

HEALTH AND HUMAN SERVICES					
420.00 - 425.00	Health and Human Services.....				2,933

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....				7,424
427.00	Solid Waste Collection and Disposal (trash).....				-
428.00	Weed Control.....				-
429.00	Wastewater/Sewage Collection & Treatment.....	1,081,860			1,109,018
TOTAL PUBLIC WORKS - SANITATION.....		\$ 1,081,860	\$ -	\$ -	\$ 1,119,375

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00	General Services - Administration.....	286,597	46,976		
431.00	Cleaning of Streets and Gutters.....	4,984	10,000		
432.00	Winter Maintenance - Snow Removal.....	-	71,012		
433.00	Traffic Control Devices.....	380	2,461		
434.00	Street Lighting.....	9,859			
435.00	Sidewalks and Crosswalks.....				
436.00	Storm Sewers and Drains.....				
437.00	Repairs of Tools and Machinery.....		6,114		
438.00	Maintenance & Repairs of Roads & Bridges	44,839	29,144		
439.00	Highway Construction and Rebuilding Projects.....	-			
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ 346,659	\$ 165,707	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports.....	1,908			
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.....	53,153			
449.00	Water Transport and Terminals.....				
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ 55,061	\$ -	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture - Recreation Administration.....	6,000			
452.00	Participant Recreation.....				
453.00	Spectator Recreation.....				
454.00	Parks.....	-	8,712		
455.00	Shade Trees.....				
456.00	Libraries.....				
457.00	Civil and Military Celebrations.....				
458.00	Senior Citizens' Centers.....				
450.00	All Other Culture and Recreation.....				
TOTAL CULTURE AND RECREATION.....		\$ 6,000	\$ 8,712	\$ -	\$ -

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources.....				
462.00	Community Development and Housing.....				
463.00	Economic Development				
464.00	Economic Opportunity.....				
465.00 - 469.00	All Other Community Development.....				
TOTAL COMMUNITY DEVELOPMENT.....		\$ -	\$ -	\$ -	\$ -

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00	General Services - Administration.....				333,573
431.00	Cleaning of Streets and Gutters.....				14,984
432.00	Winter Maintenance - Snow Removal.....				71,012
433.00	Traffic Control Devices.....				2,841
434.00	Street Lighting.....				9,859
435.00	Sidewalks and Crosswalks.....				-
436.00	Storm Sewers and Drains.....				-
437.00	Repairs of Tools and Machinery.....				6,114
438.00	Maintenance & Repairs of Roads & Bridges.....				73,983
439.00	Highway Construction and Rebuilding Projects.....				-
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ -	\$ -	\$ -	\$ 512,366

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports.....				1,908
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.....				53,153
449.00	Water Transport and Terminals.....				-
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ -	\$ -	\$ -	\$ 55,061

CULTURE AND RECREATION					
451.00	Culture - Recreation Administration.....				6,000
452.00	Participant Recreation.....				-
453.00	Spectator Recreation.....				-
454.00	Parks.....				8,712
455.00	Shade Trees.....				-
456.00	Libraries.....				-
457.00	Civil and Military Celebrations.....				-
458.00	Senior Citizens' Centers.....				-
450.00	All Other Culture and Recreation.....				-
TOTAL CULTURE AND RECREATION.....		\$ -	\$ -	\$ -	\$ 14,712

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources.....				-
462.00	Community Development and Housing.....				-
463.00	Economic Development.....				-
464.00	Economic Opportunity.....				-
465.00 - 469.00	All Other Community Development.....				-
TOTAL COMMUNITY DEVELOPMENT.....		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term).....	1,032,843			
472.00	Debt Interest (short-term and long-term).....	132,317			
475.00	Fiscal Agent Fees.....	780			
TOTAL DEBT SERVICE		\$ 1,165,940	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation.....	120,678			
482.00	Judgments and Losses.....				
483.00	Pension/Retirement Fund Contributions.....	357,026			
484.00	Workers Compensation Insurance.....	179,622			
487.00	Group Insurance & Other Benefits.....	373,020			
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ 1,030,346	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety.....	71,338			

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....				
489.00	All Other Unclassified Expenditures***.....	2,645	-		
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ 73,983	\$ -	\$ -	\$ -

OTHER FINANCING USES					
491.00	Refund of Prior Year Revenues.....				
492.00	Interfund Operating Transfers**.....	-	200,000		
493.00	All Other Financing Uses.....				
TOTAL OTHER FINANCING USES		\$ -	\$ 200,000	\$ -	\$ -

TOTAL EXPENDITURES		\$ 4,232,124	\$ 374,419	\$ -	\$ -
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ (247,211)	\$ (22,685)	\$ -	\$ -
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** The total of line 492.00 must match the total of line 392.00.

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	-			1,032,843
472.00 Debt Interest (short-term and long-term).....	211,682			343,999
475.00 Fiscal Agent Fees.....	780			1,560
TOTAL DEBT SERVICE.....	\$ 212,462	\$ -	\$ -	\$ 1,378,402

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....				120,678
482.00 Judgments and Losses.....			352,619	352,619
483.00 Pension/Retirement Fund Contributions.....				357,026
484.00 Workers Compensation Insurance.....				179,622
487.00 Group Insurance & Other Benefits.....				373,020
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ 352,619	\$ 1,382,965

INSURANCE				
486.00 Insurance, Casualty, and Surety.....				71,338

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....			179,032	179,032
489.00 All Other Unclassified Expenditures***.....			44,928	47,573
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ -	\$ -	\$ 223,960	\$ 287,943

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....				-
492.00 Interfund Operating Transfers**.....	16,000			216,000
493.00 All Other Financing Uses.....				-
TOTAL OTHER FINANCING USES.....	\$ 16,000	\$ -	\$ -	\$ 216,000

TOTAL EXPENDITURES.....	\$ 1,910,922	\$ -	\$ 576,579	\$ 6,493,414
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....	\$ 459,475	\$ -	\$ (114,202)	\$ 75,377
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** The total of line 492.00 must match the total of line 392.00.

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | DEBT STATEMENT

DEBT STATEMENT

Purpose	Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding	Plus (less) Unamortized Premium (Discounts)	Total Balance
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GENERAL OBLIGATION BONDS AND NOTES

General Obligation Bond 2010	B	2010	2034	5,555,000	4,495,000		255,000		4,240,000		\$ 4,240,000
General Obligation Bond 2013	B	2013	2034	5,930,000	5,715,000		230,000		5,485,000		\$ 5,485,000
Pennsylvania Infrastructure Bank Loan	N	2012	2017	3,000,000	1,829,049		599,843		1,229,206		\$ 1,229,206
											\$ -
											\$ -
											\$ -
											\$ -

REVENUE BONDS AND NOTES

											\$ -
											\$ -
											\$ -
											\$ -

LEASE RENTAL DEBT/GENERAL LEASES

											\$ -
											\$ -
											\$ -
											\$ -

OTHER

Tax Anticipation Note	N	2014	2015	750,000		263,000	263,000				\$ -
											\$ -
											\$ -
											\$ -

Total bonds and notes outstanding	\$	10,954,206
Capitalized lease obligations		-
Other debt		-
TOTAL OUTSTANDING DEBT	\$	10,954,206

