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 DCED-CLGS-30 (09-15)



2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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

City of:	County:
Borough of:	County:
Township of:	County: York
Municipality of:	County:

BALANCE SHEET

December 31, 2015

		GOVERNMENTAL FUNDS					
ASSETS AN	D OTHER DEBITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service		
100-120 Ca	sh and Investments	219,349	271,796				
140-144 Ta: 121-129	x Receivable						
145-149 Acc	count Receivable (excluding taxes)						
130 Du 131-139	e From Other Funds	-					
150-159 Oth	ner Current Assets						
160-169 Fix	ed Assets						
80-189 Oth	ner Debits						
TOTAL ASSE	TS AND OTHER DEBITS	\$ 219.349	\$ 271,796	•	Control of the second		

LIABILIT	IES AND OTHER CREDITS			
210-229 200-209	Payroll Taxes and Other Payroll Withholdings	7,182		
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 LI	ABILITIES AND OTHER CREDITS	\$ 262,580	\$	\$ - \$ -

FUND A	ND 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		<u> </u>		
TOTAL F	JND 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	PROPRIETARY FUNDS		RY FUNDS FIDUCIARY		ACCOUNT GROUPS		TOTAL	
ASSETS AND OTHER DEBITS	Enterprise	Internal Service	FUND Trust & Agency	General Fixed Assets	General Long- Term Debt	Memorandum Only			
100-120 Cash and Investments	217,661		4,271,658			4,980,464			
140-144 Tax Receivable						-			
130 Due From Other Funds	200,000					200,000			
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			

	Payroll Taxes and Other Payroll Withholdings					7,1
200-209 231-239	All Other Current Liabilities					55,3
230	Due To Other Funds	-				200,0
260-269	Long-Term Liabilities	6,433,444			3,416,132	9,849,5
240-259	Current Portion of Long-Term Debt & Other Credits	318,333			786,297	1,104,6
TOTAL L	IABILITIES AND OTHER CREDITS	\$ 6,751,777	\$ -	\$ \$ 54	\$ 4,202,429	\$ 11,216,7

FUND AN	ND 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 F	UND 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

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		GOVERNMEN	TAL FUNDS	
TAXES		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Servic
301.00	Real Estate Taxes			T	
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				
310.20	Earned Income Taxes/Wage Taxes				
310.30	Business Gross Receipts Taxes				1
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax**		***************************************		
310.60	Amusement/Admission Taxes				1
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511/Taxes				
TOTAL TAXES		\$ 3,080,712	\$ 4.	\$	\$
LICENSES & P	ERMITS				
320-322	All Other Licenses and Permits	3,740			T
321.80	Cable Television Franchise Fees				
TOTAL LICENSE	ES & PERMITS		\$	\$ -	\$ -
FINES & FORFE	EITS				
330-332	Fines and Forfeits	49,810			1
TOTAL FINES &	FORFEITS		Š	\$ -	\$ -
NTEREST, REN	ITS, & ROYALTIES				
341.00	Interest Earnings	4			
	Rents and Royalties		278		
3/2 DD		22,378			1
342.00 Total interes	T, RENTS, & ROYALTIES		\$ 278		\$ -

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

	REVENUES	PROPRIETAR	Y FUNDS	FIDUCIARY FUND	TOTAL
TAXES	· -	Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00	Real Estate Taxes		T		1,772,334
305.00	Occupation Taxes (levied under municipal code)				-
308.00	Residence Taxes (levied by cities of the 3rd Class)		1		-
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		1,080,148
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)	.,	1		-
310.50	Local Services Tax**		7		-
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				_
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
					-
					-
					-
TOTAL TAXES		\$	\$ 3 6.	\$	\$ 3,080,712
LICENSES & PI	ERMITS				
320-322	All Other Licenses and Permits				3,740
321.80	Cable Television Franchise Fees				55,091
TOTAL LICENSE	ES & PERMITS	š	,\$	\$	\$ '58,831.
FINES & FORFE	EITS				
330-332	Fines and Forfeits				49,810
TOTAL FINES &	FORFEITS	\$ -	\$:	\$	\$ 49,810
INTEREST, REN	ITS, & ROYALTIES				
341.00	Interest Earnings	502			2,425
342.00	Rents and Royalties				22,378
TOTAL INTERES	T, RENTS, & ROYALTIES		\$ - 5	5 2 3	24,803

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

	INTERGOVERNMENTAL REVENUES		GOVERNMENT	AL FUNDS	14.3 11.1
FEDERAL		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets		T T		
351. 0 9	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 FEDER	RAL	\$	\$ 250	Š.	ř.

TOTAL STATE	· · · · · · · · · · · · · · · · · · ·	\$ 173,495	\$ 319,972	r a Careera in the Walley	\$ -
356,00	State Payments in Lieu of Taxes			<u> </u>	
355.00	All Other State Shared Revenues & Entitlements				1
355.09	Marcellus Shale Impact Fee Distribution**				
55.08	Local Share Assessment/Gaming Proceeds				
355.07	Foreign Fire Insurance Distribution	56,537			
55.05	General Municipal Pension System State Aid	101,942			
55.04	Alcoholic Beverage Licenses				
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback		319,972		
355.01	Public Utility Realty Tax (PURTA)	3,434			
354.00	All Other State Capital and Operating Grants				
354.15	Recycling/Act 101				
354.09	Community Development				
354.03	Highways and Streets				

357.03	Highways and Streets			
357.00	All Other Local Government Units Capital and Operating Grants			
58.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services			
59.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes			
OTAL LOC	AL GOVERNMENT UNITS	\$ -	s .	\$ _

^{**} New line item in 2012

	INTERGOVERNMENTAL REVENUES	PROPRIETAR	Y 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				-
53.00	Federal Payments in Lieu of Taxes				_
OTAL FEDER	&L	\$ -	is -	\$ -	\$ 250

STATE				-
354.03	Highways and Streets			-
354.09	Community Development			-
354.15	Recycling/Act 101			11,58
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		\$ - \$	- \$	- \$ 493,467

					
357.03	Highways and Streets				
357.00	All Other Local Government Units Capital				
	and Operating Grants				<u>-</u>
358.00	Local Government Unit Shared Payments for				
	Contracted Intergovernmental Services		.1		-
359.00	Local Governmental Units, Authorities				
	Payments and Payments in Lieu of Taxes		.]		_
TOTAL LOC	CAL GOVERNMENT UNITS	3	ls -	\$ -	s -

TOTAL INTERGOVERNMENTAL REVENUES

^{**} New line item in 2012

	REVENÜES		GOVERNMENT	AL FUNDS	
CHARGES	FOR SERVICE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Servic
361.00	General Government	15,964	24,000		T T
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 CHA	RGES FOR SERVICE	\$ 127,367	\$ 29.686	\$	S (4)

UNCLASSI	FIED OPERATING REVENUES				
383.00	Assessments			T	
386.00	Escheats (sale of personal property)				1
387.00	Contributions & Donations from Private Sectors		1,548		1
388.00	Fiduciary Fund Pension Contributions	\sim			
389.00	All Other Unclassified Operating Revenues***		-		
TOTAL UNC	LASSIFIED OPERATING REVENUES		\$ 1,548	\$ -	Ś .
			The second second second second second second	The second second second second second second	The Authority and the Control of the

IANCING SOURCES				
Proceeds of General Fixed Asset Disposition		T		
	116,000			<u> </u>
	263,000			
				*
	91,675			
IER FINANCING SOURCES	470,675	\$ -	1s -	\$
	Proceeds of General Fixed Asset Disposition			

TOTAL REVENUES	3,984,913 \$ 351,734 \$ - \$ -

^{***} 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.

	REVENUES	PROPRIETARY	'FUNDS	FIDUCIARY FUND	TOTAL
CHARGES FO	PR SERVICE	Enterprise	Internal Service		Memorandum Only
361.00	General Government	7.067		J :	47,03
362.00	Public Safety		j	-	104,45
363.20	Parking				-
363.00	All Other Charges for Highway & Street Services				4
364.10	Wastewater/Sewage Charges	1,661,960			1,661,96
364.30	Solid Waste Collection & Disposal Charge (trash)				6,91
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				5,68
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 CHARGE	ES FOR SERVICE	\$ 1,669,027	\$\ / -	\$	\$ 1,826,080

UNCLASSI	FIED OPERATING REVENUES				
383.00	Assessments				-
386.00	Escheats (sale of personal property)				<u>-</u>
387.00	Contributions & Donations from Private Sectors				1,548
388.00	Fiduciary Fund Pension Contributions	> <	$\geq \leq$	462,377	462,377
389.00	All Other Unclassified Operating Revenues***	268			268
TOTAL UNC	LASSIFIED OPERATING REVENUES	\$ 268	\$ -	\$ 462,377	\$ 464,193

NCING SOURCES				
Proceeds of General Fixed Asset Disposition				-
Interfund Operating Transfers**	100,000			216,000
Proceeds of General Long-Term Debt				263,000
Proceeds of Short-Term Debt				_
Refunds of Prior Year Expenditures				91,675
FINANCING SOURCES	\$ 100,000	\$ -	\$.	\$ 570,675
	Interfund Operating Transfers** Proceeds of General Long-Term Debt Proceeds of Short-Term Debt Refunds of Prior Year Expenditures	Proceeds of General Long-Term Debt	Interfund Operating Transfers**	Interfund Operating Transfers**

TOTAL REVENUES	\$ 1.769.767 \$ 2 \$ 462.977 \$ -6.566.821

^{**} 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.

TOTAL PUBLIC SAFETY.....

GENERAL G	GOVERNMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00	Legislative (Governing) Body	10,273	I		
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				
407.00	IT-Networking Services - Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant				
TOTAL GENE	RAL GOVERNMENT		\$ -	\$ -	Š .
PUBLIC SAF	ETY Police	775,657			
111.00	Fire	56,537			
112.00	Ambulance/Rescue				
13.00	UCC and Code Enforcement	80,108			
14.00	Planning and Zoning	4,001			
15.00	Emergency Management & Communications	24,577			
16.00	Militia & Armories				
	· · · · · · · · · · · · · · · · · · ·				
17.00	Examination of Licensed Occupations		ŧ	l	
17.00 18.00	Examination of Licensed Occupations Public Scales (weights and measures)				

HEALTH AND HUMAN SERVICES	
420.00 - 425.00 Health and Human Services	

.. \$ 1,107,144 \$

PUBLIC WO	DRKS - SANITATION				
426.00	Recycling Collection and Disposal	7,424		1	
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control			<u> </u>	
429,00	Wastewater/Sewage Collection & Treatment	27,158			
TOTAL PUB	LIC WORKS - SANITATION\$	37,515	\$ -	\$ -	\$

	EXPENDITURES	PROPRIETAR	Y FUNDS	FIDUCIARY FUND	TOTAL
		=	Internal	Trust &	Memorandum
GENERAL G	OVERNMENT	Enterprise	Service	Agency	Only
400.00	Legislative (Governing) Body		T		10,2
401.00	Executive (Manager or Mayor)				83,14
402.00	Auditing Services/Financial Administration				86,46
403.00	Tax Collection				27,92
404.00	Solicitor/Legal Services				24,23
405.00	Secretary/Clerk				53,68
406.00	Other General Government Administration				35,21
407.00	IT-Networking Services - Data Processing				13,80
408,00	Engineering Services				21,24
409.00	General Government Buildings and Plant				53,47
TOTAL GENER	RAL GOVERNMENT	\$	\$ -	\$ -	\$ 409,47
413.00 414.00 415.00 416.00 417.00 418.00 419.00	UCC and Code Enforcement				80,10 4,00 24,57 - -
TOTAL PUBLIC	SAFETY		\$ -	\$ -]	\$ 1,107,144
IEALTH AND	HUMAN SERVICES				
		1			2,933
20.00 - 425.00	Health and Human Services				
	Health and Human Services				
PUBLIC WORK					7,424
PUBLIC WORK	S - SANITATION				7,424
PUBLIC WORK 126,00 127,00	S - SANITATION Recycling Collection and Disposal				
420.00 - 425.00 PUBLIC WORK 426.00 427.00 428.00 429.00	S - SANITATION Recycling Collection and Disposal Solid Waste Collection and Disposal (trash)				

A COMMISSION OF THE COMMISSION			Special Revenue		
PUBLIC W	ORKS - HIGHWAYS AND STREETS	General Fund	(Including State Liquid Fuels)	Capital Projects	Debt Service
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		
133.00	Traffic Control Devices	380	2.461		
34.00	Street Lighting				
135.00	Sidewalks and Crosswalks				
136.00	Storm Sewers and Drains				
137.00	Repairs of Tools and Machinery		6,114		
138.00	Maintenance & Repairs of Roads & Bridges		29,144		
39.00	Highway Construction and Rebuilding Projects				
TOTAL PUB	BLIC WORKS - HIGHWAYS AND STREETS		\$ 165.707	S -	S

440.00	Airports	1,908			
441.00	Cemeteries		T	<u> </u>	<u> </u>
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	1		
449.00	Water Transport and Terminals				
TOTAL PUB	BLIC WORKS - OTHER SERVICES	\$ 55,061	·s ************************************	¢	of the feature of the contract of the contrac

455.00 Shade Trees	451.00	Culture - Recreation Administration	6,000			The same to same have
453.00 Spectator Recreation	452.00	Participant Recreation				<u> </u>
454.00 Parks	453.00	Spectator Recreation				
455.00 Shade Trees	454.00	Parks	-	8.71	2	
456.00 Libraries	455.00	Shade Trees				
157.00 Civil and Military Celebrations	156.00					
58.00 Senior Citizens' Centers	57.00	Civil and Military Celebrations				
	58.00	Senior Citizens' Centers				
	50.00	All Other Culture and Recreation			<u> </u>	

COMMUNITY D	EVELOPMENT				
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 COMMU	NITY DEVELOPMENT	.	\$ -	Ś -	4
		1	To be a second of the second o	*	Y

PUBLIC W	ORKS - HIGHWAYS AND STREETS	Enterprise	Internal Service	Trust & Agency	Memorandum Only
430.00	General Services - Administration		T		333,573
431.00	Cleaning of Streets and Gutters				14,984
32.00	Winter Maintenance - Snow Removal				71,01
33.00	Traffic Control Devices				2,84
34.00	Street Lighting				9,859
35.00	Sidewalks and Crosswalks				
36.00	Storm Sewers and Drains				-
7.00	Repairs of Tools and Machinery				6,114
8.00	Maintenance & Repairs of Roads & Bridges				73,983
39.00	Highway Construction and Rebuilding Projects				-
OTAL PUB	ILIC WORKS - HIGHWAYS AND STREETS	\$ 1.50 - 1.50	\$ -	\$ -	\$ 512,366

440.00	Airports		1,90
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 PUB	LIC WORKS - OTHER SERVICES	- \$ - \$ -	- \$ 55,06

452.00			 6,00
	Participant Recreation	 l	<u> </u>
453.00	Spectator Recreation		
454.00	Parks		8,71
455.00	Shade Trees		
1 56.00	Libraries		
157.00	Civil and Military Celebrations		-
158.00	Senior Citizens' Centers		
150.00	All Other Culture and Recreation		-

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources				-
462.00	Community Development and Housing				-
463.00	Economic Development				
4 64.00	Economic Opportunity			-	
	All Other Community Development				-
TOTAL COMMU	NITY DEVELOPMENT	\$ -~ <u>} -</u>	\$ -	\$.	\$,- ×

	EXPENDITURES		GOVERNMENT	AL FUNDS	
			Special Revenue (Including State	Capital	
DEBT SERV	/ICE	General Fund	Liquid Fuels)	Projects	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				
TOTAL DEB	T SERVICE	\$ 1,165,940	\$.	\$ -	\$ -
EMPLOYER	PAID BENEFITS & WITHHOLDING ITEMS	Marian Association and Associa			
481.00	Employer Paid Withholding Taxes		** 		T
401.00	and Unemployment Compensation	400.070			
482.00	Judgments and Losses	120,070		.,	
483.00	Pension/Retirement Fund Contributions				
484.00					
487.00	Workers Compensation Insurance				1
	OYER PAID BENEFITS & WITHHOLDING ITEMS		· Versense statisti	\$.
		**************************************		<u>**</u>	19
INSURANCE				William Reserve	
486.00	Insurance, Casualty, and Surety	71,338		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	T
UNCLASSIF	ED OPERATING EXPENDITURES				
488.00	Fiduciary Fund Benefits and Refunds Paid				
489,00	All Other Unclassified Expenditures***	2,645	_		
TOTAL UNCL	ASSIFIED OPERATING EXPENDITURES		\$ 14 75 6 1 1 1 1 1 1 1	\$ -	\$ -
OTHER FINA	NCING USES			***************************************	
491.00	Refund of Prior Year Revenues			······································	l
492.00	Interfund Operating Transfers**		200,000		ļ
493.00	All Other Financing Uses				
TOTAL OTHE	R FINANCING USES	\$ -	\$ 200,000	\$ -	\$ -
Accessed to the second					
TOTAL EXPE	NDITURES		\$ 374,419	5 -	. -
XCESS/DEFI	CIT OF REVENUES				
OVER EXPEN	DITURES	\$ (247,211)	\$ /22.6851	\$ +	Š -

[`]This amount cannot be greater than 1% of "TOTAL EXPENDITURES' in each of the funds.

	EXPENDITURES		PROPRIETARY	FUNDS	FIDUCIARY FUND	TOTAL
				Internal	Trust &	Memorandum
DEBT SEF	RVICE		Enterprise	Service	Agency	Only
471.00	Debt Principal (short-term and long-term)		-			1,032,84
472.00	Debt Interest (short-term and long-term)		211,682			343,99
475.00	Fiscal Agent Fees	-	780			1,56
TOTAL DE	BT SERVICE		\$ 202,462	\$ -	\$ -	\$ 1,378,40
EMPLOYE	R PAID BENEFITS & WITHHOLDING ITEMS					
481.00						· · · · · · · · · · · · · · · · · · ·
461.00	Employer Paid Withholding Taxes and Unemployment Compensation					120,67
482.00	Judgments and Losses				352,619	352,61
483.00	Pension/Retirement Fund Contributions				002,070	357,02
484.00	Workers Compensation Insurance					179,62
487.00	Group Insurance & Other Benefits	1				373,02
	PLOYER PAID BENEFITS & WITHHOLDING ITEMS		š -	\$ -	\$ 352,619	\$ 1,382,96
486.00	Insurance, Casualty, and Surety					71,33
TINCI ASSI						
DITOLAGGI	FIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid	r		<u> </u>	179,032	
488.00 489.00	Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures***				44,928	47,57
488.00 489.00	Fiduciary Fund Benefits and Refunds Paid		\$	\$		47,57
488.00 489.00 TOTAL UNC	Fiduciary Fund Benefits and Refunds Paid		\$	\$,	44,928	47,57
488.00 489.00 TOTAL UNC	Fiduciary Fund Benefits and Refunds Paid		\$	\$	44,928	47,57
488.00 489.00 TOTAL UNC OTHER FIN 491.00	Fiduciary Fund Benefits and Refunds Paid			\$	44,928	47,57 \$ 297,94
488.00 489.00 TOTAL UNC	Fiduciary Fund Benefits and Refunds Paid		16,000	\$ -5	44,928	47,57 \$ 297,94
488.00 489.00 TOTAL UNC OTHER FIN 491.00 492.00 493.00	Fiduciary Fund Benefits and Refunds Paid		16,000		44,928 \$ 223,960	47,57 \$ 297,94 - - 216,000
488.00 489.00 TOTAL UNC OTHER FIN 491.00 492.00 493.00 TOTAL OTH	Fiduciary Fund Benefits and Refunds Paid		16,000 \$ 16,000	\$	44,928 \$ 223,960	216,000 - \$ 216,000
488.00 489.00 TOTAL UNC OTHER FIN 491.00 492.00 493.00 TOTAL OTH	Fiduciary Fund Benefits and Refunds Paid		16,000	\$	44,928 \$ 223,960	47,57: \$ 297,94: - - 216,000
488.00 489.00 TOTAL UNC OTHER FIN 491.00 492.00 493.00 TOTAL OTH	Fiduciary Fund Benefits and Refunds Paid		16,000 \$ 16,000	\$	44,928 \$ 223,960	47,57 \$, 297,94 - 216,000 - \$ 216,000

^{**} 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.

Total Balance

DEBT STATEMENT

Bond (B) Issue Date Maturity Original Amount Note (N) (year) Date of Issue (year)

GENERAL OBLIGATION BONDS AND NOTES

Purpose

Outstanding Beginning of Year

Principal Incurred This Year (Additions)

Principal Paid This Year

Plus (less) Unamortized Premium (Discounts) Outstanding

d Current Year
Accretion of
Compound Interest
Bonds

4,240,000 5,485,000 230,000 255,000 4,495,000 5,715,000

1,229,206 10,954,206 4,240,000 5,485,000 ↔ ↔ ↔ Total bonds and notes outstanding 1,229,206 263,000 599,843 263,000 1,829,049 3,000,000 750,000 5,555,000 5,930,000 2015 2034 2034 2017 2010 2013 2014 2012 z z Ω m LEASE RENTAL DEBT/GENERAL LEASES Pennsylvania Infrastructure Bank Loan General Obligation Bond 2010 General Obligation Bond 2013 REVENUE BONDS AND NOTES Tax Anticipation Note

OTHER

10,954,206

Capitalized lease obligations

Other debt TOTAL OUTSTANDING DEBT

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total	
Electric	\$	 	- \$ -	
Fire			-	
Gas System		_	-	
General Government			-	
Health		·		
Housing			-	
Libraries			-	
Mass Transit			-	
Parks			_	
Police			-	
Recreation			-	
Sewer			-	
Solid Waste			-	
Streets/Highways	24,840		24,840	
Water			-	
Other (Please Specify)			-	
			-	
			-	
			-	
***************************************			-	
			_	
			-	
			-	
			-	
			-	
			-	
OTAL CAPITAL EXPENDITURES*.			\$ 24,840	

^{*} Capital expenditures are generally considered to be those which result in additions to the value of fixed assets (land, buildings and other structures, machinery and equipment).

EMPLOYEE COMPENSATION

^{**} Use income from box 16 of the W-3 Statement

NOTES/COMMENTS

The Township had expenses in the Water System line (448.00); however, they had no related revenues
that would be recorded in line 378.00.
The Township had expenses in the health and human services line (420.00 - 425.00); however, they had
no related revenues that would be recorded in line 365.00 - 366.00.
The total reported in the General Fixed Asset Account Group of \$8,095,519, includes \$1,608,829 arrived at
by using insurance replacement costs.
Under the Trust and Agency Fund, line 489.00 All Other Unclassified Expenditures has an amount that is
greater than 1% of the fund's total expenditures; however, this amount of \$44,928 is for pension fund
management fees, which according to the instructions, is prescribed to go on this line.
A prior period adjustment as of 1/1/15 was made in order to correct for several transfers recorded in prior years as
amounts owed to other funds, but were not intended to be paid back. This adjustment decreased the General Fund fund
balance by \$171,471, increased the Sewer Fund fund balance by \$171,370 and increased the Recreation Fund fund
balance by \$26.