

West Manheim Township

Commonwealth Of Pennsylvania's
Municipal Annual Audit And Financial
Report

December 31, 2016

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, 2016.

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.

Auditors' 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 auditors' 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, 2016 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, 2016 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 30, 2017



2016 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, 2016

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		General Fund	Special Revenue		Debt Service
			(Including State Liquid Fuels)	Capital Projects	
100-120	Cash and Investments.....	553,842	353,597		
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.....		\$ 553,842	\$ 353,597	\$ -	\$ -

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	7,789			
200-209					
231-239	All Other Current Liabilities.....	24,884			
230	Due To Other Funds.....	-	-		
260-269	Long-Term Liabilities.....				
240-259	Current Portion of Long-Term Debt & Other Credits.....				
TOTAL LIABILITIES AND OTHER CREDITS.....		\$ 32,673	\$ -	\$ -	\$ -

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....				
290	Investment in General Fixed Assets.....				
270-289	Fund Balance/Retained Earnings on 12/31.....	521,169	353,597		
291-299	Other Equity.....				
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		\$ 521,169	\$ 353,597	\$ -	\$ -

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.....	667,706		5,036,205			6,611,350
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.....	8,579,993			8,208,196		16,788,189
180-189 Other Debits.....	-				3,527,000	3,527,000
TOTAL ASSETS AND OTHER DEBITS.....	\$ 9,247,699	\$ -	\$ 5,036,205	\$ 8,208,196	\$ 3,527,000	\$ 26,926,539

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....						7,789
200-209						
231-239 All Other Current Liabilities.....						24,884
230 Due To Other Funds.....						-
260-269 Long-Term Liabilities.....	6,860,000				3,051,000	9,911,000
240-259 Current Portion of Long-Term Debt & Other Credits.....	275,000				476,000	751,000
TOTAL LIABILITIES AND OTHER CREDITS.....	\$ 7,135,000	\$ -	\$ -	\$ -	\$ 3,527,000	\$ 10,694,673

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....						-
290 Investment in General Fixed Assets.....				8,208,196		8,208,196
270-289 Fund Balance/Retained Earnings on 12/31.....	2,112,699		5,036,205			8,023,670
291-299 Other Equity.....						-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	\$ 2,112,699	\$ -	\$ 5,036,205	\$ 8,208,196	\$ -	\$ 16,231,866

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY.....						\$ 26,926,539
---	--	--	--	--	--	----------------------

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, 2016

REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
TAXES					
301.00	Real Estate Taxes.....	2,109,008			
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.....	52,302			
310.10	Real Estate Transfer Taxes.....	209,428			
310.20	Earned Income Taxes/Wage Taxes.....	1,061,201			
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.....	\$ 3,431,939	\$ -	\$ -	\$ -

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	4,861			
321.80	Cable Television Franchise Fees.....	57,631			
	TOTAL LICENSES & PERMITS.....	\$ 62,492	\$ -	\$ -	\$ -

FINES & FORFEITS					
330-332	Fines and Forfeits.....	60,918			
	TOTAL FINES & FORFEITS.....	\$ 60,918	\$ -	\$ -	\$ -

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	1,626	364		
342.00	Rents and Royalties.....	21,703			
	TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 23,329	\$ 364	\$ -	\$ -

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

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00	Real Estate Taxes.....				2,109,008
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.....				52,302
310.10	Real Estate Transfer Taxes.....				209,428
310.20	Earned Income Taxes/Wage Taxes.....				1,061,201
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.....	\$ -	\$ -	\$ -	\$ 3,431,939

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....				4,861
321.80	Cable Television Franchise Fees.....				57,631
	TOTAL LICENSES & PERMITS.....	\$ -	\$ -	\$ -	\$ 62,492

FINES & FORFEITS					
330-332	Fines and Forfeits.....				60,918
	TOTAL FINES & FORFEITS.....	\$ -	\$ -	\$ -	\$ 60,918

INTEREST, RENTS, & ROYALTIES					
341.00	Interest Earnings.....	608		413,504	416,102
342.00	Rents and Royalties.....				21,703
	TOTAL INTEREST, RENTS, & ROYALTIES.....	\$ 608	\$ -	\$ 413,504	\$ 437,805

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

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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 & Entitlements.....				
353.00	Federal Payments in Lieu of Taxes.....				
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ -

STATE		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highways and Streets.....				
354.09	Community Development.....				
354.15	Recycling/Act 101.....	13,149			
354.00	All Other State Capital and Operating Grants.....	25,977			
355.01	Public Utility Realty Tax (PURTA).....	3,460			
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....		361,157		
355.04	Alcoholic Beverage Licenses.....				
355.05	General Municipal Pension System State Aid.....	122,490			
355.07	Foreign Fire Insurance Distribution.....	56,449			
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		\$ 221,525	\$ 361,157	\$ -	\$ -

LOCAL GOVERNMENT UNITS		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
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 & Entitlements.....				-
353.00	Federal Payments in Lieu of Taxes.....				-
TOTAL FEDERAL		\$ -	\$ -	\$ -	\$ -

STATE					
354.03	Highways and Streets.....				-
354.09	Community Development.....				-
354.15	Recycling/Act 101.....				13,149
354.00	All Other State Capital and Operating Grants.....				25,977
355.01	Public Utility Realty Tax (PURTA).....				3,460
355.02 - 355.03	Motor Vehicle Tax (Liquid Fuels Tax) and State Road Turnback.....				361,157
355.04	Alcoholic Beverage Licenses.....				-
355.05	General Municipal Pension System State Aid.....				122,490
355.07	Foreign Fire Insurance Distribution.....				56,449
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		\$ -	\$ -	\$ -	\$ 582,682

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

TOTAL INTERGOVERNMENTAL REVENUES					\$ 582,682
---	--	--	--	--	------------

** 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.....	7,332	25,200		
362.00	Public Safety.....	155,523			
363.20	Parking.....				
363.00	All Other Charges for Highway & Street Services.....	277			
364.10	Wastewater/Sewage Charges.....				
364.30	Solid Waste Collection & Disposal Charge (trash).....	999			
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....				
364.00	All Other Charges for Sanitation Services.....	441			
365.00	Health.....				
366.00	Human Services.....				
367.00	Culture and Recreation.....		3,286		
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.....		\$ 164,572	\$ 28,486	\$ -	\$ -

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....				
386.00	Escheats (sale of personal property).....				
387.00	Contributions & Donations from Private Sectors.....		28,759		
388.00	Fiduciary Fund Pension Contributions.....	 	 	 	
389.00	All Other Unclassified Operating Revenues***.....	8,257	250		
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ 8,257	\$ 29,009	\$ -	\$ -

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	8,594			
392.00	Interfund Operating Transfers**.....	496,798	-		
393.00	Proceeds of General Long-Term Debt.....	3,770,000			
394.00	Proceeds of Short-Term Debt.....	100,000			
395.00	Refunds of Prior Year Expenditures.....	74,949			
TOTAL OTHER FINANCING SOURCES.....		\$ 4,450,341	\$ -	\$ -	\$ -

TOTAL REVENUES.....		\$ 8,423,373	\$ 419,016	\$ -	\$ -
----------------------------	--	---------------------	-------------------	-------------	-------------

** 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.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE		Enterprise	Internal Service	Trust & Agency	Memorandum Only
361.00	General Government.....	6,865			39,397
362.00	Public Safety.....				155,523
363.20	Parking.....				-
363.00	All Other Charges for Highway & Street Services.....				277
364.10	Wastewater/Sewage Charges.....	1,694,731			1,694,731
364.30	Solid Waste Collection & Disposal Charge (trash).....				999
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....				-
364.00	All Other Charges for Sanitation Services.....				441
365.00	Health.....				-
366.00	Human Services.....				-
367.00	Culture and Recreation.....				3,286
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.....		\$ 1,701,596	\$ -	\$ -	\$ 1,894,654

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....				-
386.00	Escheats (sale of personal property).....				-
387.00	Contributions & Donations from Private Sectors.....				28,759
388.00	Fiduciary Fund Pension Contributions.....			567,962	567,962
389.00	All Other Unclassified Operating Revenues***.....	-			8,507
TOTAL UNCLASSIFIED OPERATING REVENUES.....		\$ -	\$ -	\$ 567,962	\$ 605,228

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....				8,594
392.00	Interfund Operating Transfers**.....	-			496,798
393.00	Proceeds of General Long-Term Debt.....	-			3,770,000
394.00	Proceeds of Short-Term Debt.....				100,000
395.00	Refunds of Prior Year Expenditures.....				74,949
TOTAL OTHER FINANCING SOURCES.....		\$ -	\$ -	\$ -	\$ 4,450,341

TOTAL REVENUES.....	\$ 1,702,204	\$ -	\$ 981,466	\$ 11,526,059
----------------------------	---------------------	-------------	-------------------	----------------------

** 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.

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....	12,559			
401.00	Executive (Manager or Mayor).....	91,932			
402.00	Auditing Services/Financial Administration.....	50,513			
403.00	Tax Collection.....	27,852			
404.00	Solicitor/Legal Services.....	40,919			
405.00	Secretary/Clerk.....	66,534			
406.00	Other General Government Administration.....	33,697			
407.00	IT-Networking Services - Data Processing.....	15,623			
408.00	Engineering Services.....	24,428			
409.00	General Government Buildings and Plant.....	91,050			
TOTAL GENERAL GOVERNMENT.....		\$ 455,107	\$ -	\$ -	\$ -

PUBLIC SAFETY					
410.00	Police.....	808,701			
411.00	Fire	56,449			
412.00	Ambulance/Rescue.....	164,601			
413.00	UCC and Code Enforcement.....	95,407			
414.00	Planning and Zoning.....	6,669			
415.00	Emergency Management & Communications.....	24,899			
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.....		\$ 1,156,726	\$ -	\$ -	\$ -

HEALTH AND HUMAN SERVICES					
420.00 - 425.00	Health and Human Services.....	6,699			

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....	544			
427.00	Solid Waste Collection and Disposal (trash).....				
428.00	Weed Control.....				
429.00	Wastewater/Sewage Collection & Treatment.....	25,234			
TOTAL PUBLIC WORKS - SANITATION.....		\$ 32,477	\$ -	\$ -	\$ -

2016 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.....				12,559
401.00	Executive (Manager or Mayor).....				91,932
402.00	Auditing Services/Financial Administration.....				50,513
403.00	Tax Collection.....				27,852
404.00	Solicitor/Legal Services.....				40,919
405.00	Secretary/Clerk.....				66,534
406.00	Other General Government Administration.....				33,697
407.00	IT-Networking Services - Data Processing.....				15,623
408.00	Engineering Services.....				24,428
409.00	General Government Buildings and Plant.....				91,050
TOTAL GENERAL GOVERNMENT.....		\$ -	\$ -	\$ -	\$ 455,107

PUBLIC SAFETY					
410.00	Police.....				808,701
411.00	Fire				56,449
412.00	Ambulance/Rescue.....				164,601
413.00	UCC and Code Enforcement.....				95,407
414.00	Planning and Zoning.....				6,669
415.00	Emergency Management & Communications.....				24,899
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.....		\$ -	\$ -	\$ -	\$ 1,156,726

HEALTH AND HUMAN SERVICES					
420.00 - 425.00	Health and Human Services.....				6,699

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....				544
427.00	Solid Waste Collection and Disposal (trash).....				-
428.00	Weed Control.....				-
429.00	Wastewater/Sewage Collection & Treatment.....	1,046,195			1,071,429
TOTAL PUBLIC WORKS - SANITATION.....		\$ 1,046,195	\$ -	\$ -	\$ 1,078,672

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS AND STREETS					
430.00	General Services - Administration.....	268,489	42,591		
431.00	Cleaning of Streets and Gutters.....	11,335	-		
432.00	Winter Maintenance - Snow Removal.....	-	20,550		
433.00	Traffic Control Devices.....	1,540	31,804		
434.00	Street Lighting.....	10,100			
435.00	Sidewalks and Crosswalks.....				
436.00	Storm Sewers and Drains.....		4,859		
437.00	Repairs of Tools and Machinery.....		13,138		
438.00	Maintenance & Repairs of Roads & Bridges	20,750	5,234		
439.00	Highway Construction and Rebuilding Projects.....	-	183,215		
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ 312,214	\$ 301,391	\$ -	\$ -

PUBLIC WORKS - OTHER SERVICES					
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.....	55,369			
449.00	Water Transport and Terminals.....				
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ 55,369	\$ -	\$ -	\$ -

CULTURE AND RECREATION					
451.00	Culture - Recreation Administration.....	6,100			
452.00	Participant Recreation.....	2,683			
453.00	Spectator Recreation.....				
454.00	Parks.....	-	35,683		
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.....		\$ 8,783	\$ 35,683	\$ -	\$ -

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.....		\$ -	\$ -	\$ -	\$ -

2016 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.....				311,080
431.00	Cleaning of Streets and Gutters.....				11,335
432.00	Winter Maintenance - Snow Removal.....				20,550
433.00	Traffic Control Devices.....				33,344
434.00	Street Lighting.....				10,100
435.00	Sidewalks and Crosswalks.....				-
436.00	Storm Sewers and Drains.....				4,859
437.00	Repairs of Tools and Machinery.....				13,138
438.00	Maintenance & Repairs of Roads & Bridges.....				25,984
439.00	Highway Construction and Rebuilding Projects.....				183,215
TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....		\$ -	\$ -	\$ -	\$ 613,605

PUBLIC WORKS - OTHER SERVICES					
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.....				55,369
449.00	Water Transport and Terminals.....				-
TOTAL PUBLIC WORKS - OTHER SERVICES.....		\$ -	\$ -	\$ -	\$ 55,369

CULTURE AND RECREATION					
451.00	Culture - Recreation Administration.....				6,100
452.00	Participant Recreation.....				2,683
453.00	Spectator Recreation.....				-
454.00	Parks.....				35,683
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.....		\$ -	\$ -	\$ -	\$ 44,466

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.....		\$ -	\$ -	\$ -	\$ -

2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
DEBT SERVICE					
471.00	Debt Principal (short-term and long-term).....	4,545,429			
472.00	Debt Interest (short-term and long-term).....	45,253			
475.00	Fiscal Agent Fees.....	74,150			
TOTAL DEBT SERVICE		\$ 4,664,832	\$ -	\$ -	\$ -

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation.....	123,582			
482.00	Judgments and Losses.....				
483.00	Pension/Retirement Fund Contributions.....	461,931			
484.00	Workers Compensation Insurance.....	117,323			
487.00	Group Insurance & Other Benefits.....	422,284			
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS		\$ 1,125,120	\$ -	\$ -	\$ -

INSURANCE					
486.00	Insurance, Casualty, and Surety.....	44,803			

UNCLASSIFIED OPERATING EXPENDITURES					
488.00	Fiduciary Fund Benefits and Refunds Paid.....				
489.00	All Other Unclassified Expenditures***.....	3,592	141		
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ 48,395	\$ 141	\$ -	\$ -

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

TOTAL EXPENDITURES		\$ 7,859,023	\$ 337,215	\$ -	\$ -
---------------------------------	--	---------------------	-------------------	-------------	-------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 564,350	\$ 81,801	\$ -	\$ -
---	--	-------------------	------------------	-------------	-------------

** 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.

2016 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).....	-			4,545,429
472.00 Debt Interest (short-term and long-term).....	242,755			288,008
475.00 Fiscal Agent Fees.....	49,448			123,598
TOTAL DEBT SERVICE.....	\$ 292,203	\$ -	\$ -	\$ 4,957,035

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....				123,582
482.00 Judgments and Losses.....			-	-
483.00 Pension/Retirement Fund Contributions.....				461,931
484.00 Workers Compensation Insurance.....				117,323
487.00 Group Insurance & Other Benefits.....				422,284
TOTAL EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	\$ -	\$ -	\$ -	\$ 1,125,120

INSURANCE				
486.00 Insurance, Casualty, and Surety.....				44,803

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	186	186	175,856	175,856
489.00 All Other Unclassified Expenditures***.....	186		41,063	44,982
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	\$ 186	\$ -	\$ 216,919	\$ 265,641

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....				-
492.00 Interfund Operating Transfers**.....	496,798			496,798
493.00 All Other Financing Uses.....				-
TOTAL OTHER FINANCING USES.....	\$ 496,798	\$ -	\$ -	\$ 496,798

TOTAL EXPENDITURES.....	\$ 1,835,382	\$ -	\$ 216,919	\$ 10,248,539
--------------------------------	---------------------	-------------	-------------------	----------------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES.....				
	\$ (133,178)	\$ -	\$ 764,547	\$ 1,277,520

** 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.

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 Year End	Plus (less) Unamortized Premium (Discounts)	Total Balance
GENERAL OBLIGATION BONDS AND NOTES											
General Obligation Bond 2010	B	2010	2034	5,555,000	4,240,000		4,240,000		-		\$ -
General Obligation Bond 2013	B	2013	2034	5,930,000	5,485,000		230,000		5,255,000		\$ 5,255,000
Pennsylvania Infrastructure Bank Loan	N	2012	2017	3,000,000	1,229,207		1,229,207		-		\$ -
PIB 2016	B	2016	2021	1,230,000		1,230,000	123,000		1,107,000		\$ 1,107,000
GOB 2016A	B	2016	2034	4,420,000		4,420,000	120,000		4,300,000		\$ 4,300,000
									-		\$ -
									-		\$ -
REVENUE BONDS AND NOTES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
LEASE RENTAL DEBT/GENERAL LEASES											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
OTHER											
Tax Anticipation Note	N	2016	2016	100,000	-	100,000	100,000		-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									Total bonds and notes outstanding		\$ 10,662,000
									Capitalized lease obligations		-
									Other debt		-
									TOTAL OUTSTANDING DEBT		\$ 10,662,000

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric.....	\$ -	\$ -	\$ -
Fire.....			-
Gas System.....			-
General Government.....	3,043		3,043
Health.....			-
Housing.....			-
Libraries.....			-
Mass Transit.....			-
Parks.....	22,730		22,730
Police.....			-
Recreation.....			-
Sewer.....			-
Solid Waste.....			-
Streets/Highways.....	106,249		106,249
Water.....			-
Other (Please Specify)			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
.....			-
TOTAL CAPITAL EXPENDITURES*			\$ 132,022

* 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

Total salaries, wages, commissions, etc. paid this year **\$ 1,481,102**
 (including all employees and elected officials)**

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

