

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230874 NETHER PROVIDENCE TWP, DELAWARE COUNTY

NETHER PROVIDENCE TWP, DELAWARE County

BALANCE SHEET

December 31, 2017

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									3,195,000	3,195,000
240-259	Current Portion of Long-Term Debt and Other Credits									439,000	439,000
Total Liabilities and Other Credits		818,008	277,838	68,968		758,191		74,911		3,634,000	5,631,916
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	406,446	223,365	111,252		1,511,107		10,769,698			13,021,868
291-299	Other Equity										
Total Fund and Account Group Equity		406,446	223,365	111,252		1,511,107		10,769,698			13,021,868
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											18,653,784

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	4,483,618						4,483,618
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	38,604						38,604
310.10	Real Estate Transfer Taxes	506,601						506,601
310.20	Earned Income Taxes / Wage Taxes							
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	129,995						129,995
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		5,158,818						5,158,818

Licenses and Permits

320-322	All Other Licenses and Permits	12,333						12,333
321.80	Cable Television Franchise Fees	327,170						327,170
Total Licenses and Permits		339,503						339,503

Fines and Forfeits

330-332	Fines and Forfeits	31,011	132,362					163,373
Total Fines and Forfeits		31,011	132,362					163,373

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		482,738	396,895	9,123				888,756

Local Government Units								
357.03	Highways and Streets	410,739						410,739
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	41,900						41,900
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		452,639						452,639

Charges for Service								
361.00	General Government	15,175						15,175
362.00	Public Safety	298,568						298,568
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	975			2,743,882			2,744,857
364.30	Solid Waste Collection and Disposal Charge (trash)	245,664						245,664
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	50,840						50,840
368.00	Airports							

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Charges for Service

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		611,222			2,743,882			3,355,104

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		39,150	500				39,650
388.00	Fiduciary Fund Pension Contributions					891,761		891,761
389.00	All Other Unclassified Operating Revenues	13,434		1,284	228			14,946
Total Unclassified Operating Revenues		13,434	39,150	1,784	228	891,761		946,357

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition			28,868				28,868
392.00	Interfund Operating Transfers	347,234	50,973	120,500		445,465		964,172
393.00	Proceeds of General Long-Term Debt		113,000					113,000
394.00	Proceeds of Short Term-Debt							

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	389,104	1,200	1,380				391,684
Total Other Financing Sources		736,338	165,173	150,748		445,465		1,497,724

TOTAL REVENUES

		7,870,541	735,858	163,624		3,203,107		2,214,172	14,187,302
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	16,530						16,530
401.00	Executive (Manager or Mayor)	633,000	1,079	9,642				643,721
402.00	Auditing Services / Financial Administration	10,449						10,449
403.00	Tax Collection	25,966						25,966
404.00	Solicitor / Legal Services	21,011						21,011
405.00	Secretary / Clerk							
406.00	Other General Government Administration	31,914						31,914
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	28,776						28,776
409.00	General Government Buildings and Plant	50,025	7,908					57,933
Total General Government		817,671	8,987	9,642				836,300

Public Safety

410.00	Police	2,449,441	41,270	58,054				2,548,765
411.00	Fire	339,108		1,383				340,491
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	164,049						164,049

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning	49,047						49,047
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		3,001,645	41,270	59,437				3,102,352

Health and Human Services

420.00-425.00	Health and Human Services	1,114						1,114
Total Health and Human Services		1,114						1,114

Public Works - Sanitation

426.00	Recycling Collection and Disposal	174,965		35,008				209,973
427.00	Solid Waste Collection and Disposal (garbage)	5,452		50				5,502
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				2,180,356			2,180,356
Total Public Works - Sanitation		180,417		35,058	2,180,356			2,395,831

Public Works - Highways and Streets

430.00	General Services - Administration	874,685	175,412	38,941				1,089,038
431.00	Cleaning of Streets and Gutters	5,152						5,152
432.00	Winter Maintenance – Snow Removal	8,020	23,637					31,657
433.00	Traffic Control Devices	2,221	25,914	3,223				31,358
434.00	Street Lighting		128,162					128,162

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	2,231						2,231
437.00	Repairs of Tools and Machinery	1,705	146	299				2,150
438.00	Maintenance and Repairs of Roads and Bridges	510,764	208,565	102,299				821,628
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,404,778	561,836	144,762				2,111,376

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration	3,858	700					4,558
452.00	Participant Recreation	47,366	7,479					54,845
453.00	Spectator Recreation	19,770						19,770
454.00	Parks	2,326	30,231	9,221				41,778

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	110,000						110,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		183,320	38,410	9,221				230,951

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	190						190
464.00	Economic Opportunity	94,702						94,702
465-469	All Other Community Development							
Total Community Development		94,892						94,892

Debt Service								
471.00	Debt Principal (short-term and long-term)	409,881			21,119			431,000
472.00	Debt Interest (short-term and long-term)	95,236			3,886			99,122
475.00	Fiscal Agent Fees							
Total Debt Service		505,117			25,005			530,122

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	786,052						786,052

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	121,517						121,517
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		907,569						907,569

Insurance								
486.00	Insurance, Casualty, and Surety	121,258						121,258
Total Insurance		121,258						121,258

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						425,093	425,093
489.00	All Other Unclassified Expenditures						40,773	40,773
Total Unclassified Operating Expenditures							465,866	465,866

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	106,883			857,289			964,172
493.00	All Other Financing Uses							
Total Other Financing Uses		106,883			857,289			964,172

TOTAL EXPENDITURES	7,324,664	650,503	258,120		3,062,650		465,866	11,761,803
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	545,877	85,355	-94,496		140,457		1,748,306	2,425,499
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NETHER PROVIDENCE TWP

December 31, 2017

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
2011 General Onligation	Note	2011	2026	655,000	360,000		30,000		330,000		330,000
2004 General Obligation	Note	2004	2019	1,030,000	255,000		82,000		173,000		173,000
2006 General Obligation	Note	2006	2026	3,772,000	2,287,000		203,000		2,084,000		2,084,000
General Obligation	Note	2009	2023	1,310,000	754,000		98,000		656,000		656,000
2015 General Obligation	Note	2015	2030	314,000	296,000		18,000		278,000		278,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
2017 General Obligation	Note	2017	2027	113,000	113,000				113,000		113,000

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 3,634,000

Capitalized lease obligations 0

Net debt 3,634,000

NETHER PROVIDENCE TWP, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	1,743	7,908	9,651
Health			
Housing			
Libraries			
Mass Transit			
Parks		30,231	30,231
Police	75,035		75,035
Recreation			
Sewer	2,779		2,779
Solid Waste			
Streets / Highways	178,726	127,665	306,391
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	258,283	165,804	424,087

EMPLOYEE COMPENSATION

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

2,764,226

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Jennifer McHugh Appointed Auditor/CPA

December 31, 2017

NOTES / COMMENTS