

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

BALANCE SHEET

December 31, 2019

		GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTAL
		General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS											
100-120	Cash and Investments	663,749	1,134,061	310,941		2,091,605		13,232,579			17,432,935
140-144	Tax Receivable	144,049									144,049
121-129, 145-149	Accounts Receivable (excluding taxes)		496,596	-		344,594		-			841,190
130	Due From Other Funds	327,835	-	-		613,780		-			941,615
131-139, 150-159	Other Current Assets	230,241		-							230,241
160-169	Fixed Assets										-
180-189	Other Debits									3,013,000	3,013,000
TOTAL ASSETS AND OTHER DEBITS		\$ 1,365,874	\$ 1,630,657	\$ 310,941	\$ -	\$ 3,049,979	\$ -	\$ 13,232,579	\$ -	\$ 3,013,000	\$ 22,603,030
LIABILITIES AND OTHER CREDITS											
210-229	Payroll Taxes & Other Payroll W/H	-		285,537							285,537
200-209, 231-239	All Other Current Liabilities	209,683	534,342			1,024,862		75,434			1,844,321
230	Due to Other Funds	699,444	120,646	22,750		98,775					941,615
260-269	Long Term Liabilities									2,612,000	2,612,000
240-259	Current Portion of LTD & Other Credits									401,000	401,000
TOTAL LIABILITIES AND OTHER CREDITS		\$ 909,127	\$ 654,988	\$ 308,287	\$ -	\$ 1,123,637	\$ -	\$ 75,434	\$ -	\$ 3,013,000	\$ 6,084,473
FUND AND ACCOUNT GROUP EQUITY											
281-284	Contributed Capital										-
290	Investment in General Fixed Assets								-		-
270-289	Fund Balance/Retained Earnings 12/31	456,747	975,669	2,654		1,926,342		13,157,145			16,518,557
291-299	Other Equity										-
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$ 456,747	\$ 975,669	\$ 2,654	\$ -	\$ 1,926,342	\$ -	\$ 13,157,145	\$ -	\$ -	\$ 16,518,557
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											\$ 22,603,030

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

REVENUES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

TAXES									
301.00	Real Estate Taxes	4,832,583							4,832,583
305.00	Occupation Taxes (levied under muni. code)								-
308.00	Residence Taxes (levied by cities of 3rd class)								-
309.00	Regional Asset District Sales Tax								-
310.00	Per Capita Taxes	39,553							39,553
310.10	Real Estate Transfer Taxes	435,415							435,415
310.20	Earned Income Taxes/Wage Taxes	-							-
310.30	Business Gross Receipts Tax	-							-
310.40	Occupation Taxes (levied under Act 511)								-
310.50	Local Services Tax	138,598							138,598
310.60	Amusement/Admission Taxes								-
310.70	Mechanical Device Taxes								-
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								-
									-
TOTAL TAXES		\$ 5,446,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,446,149

LICENSES & PERMITS									
320-322	All Other Licenses and Permits	5,628							5,628
321.80	Cable Television Franchise Fees	297,017							297,017
TOTAL LICENSES & PERMITS		\$ 302,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,645

FINES & FORFEITS									
330-332	Fines and Forfeits	24,610	39,780						64,390
TOTAL FINES & FORFEITS		\$ 24,610	\$ 39,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,390

INTEREST, RENTS & ROYALTIES									
341.00	Interest Earnings	34,136	19,448	6,352		44,137		2,063,249	2,167,322
342.00	Rents and Royalties	25,800	-						25,800
TOTAL INTEREST, RENTS & ROYALTIES		\$ 59,936	\$ 19,448	\$ 6,352	\$ -	\$ 44,137	\$ -	\$ 2,063,249	\$ 2,193,122

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

REVENUES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

CHARGES FOR SERVICE									
361.00	General Government	32,175							32,175
362.00	Public Safety	371,362							371,362
363.20	Parking								-
363.00	All Other Charges for Hwy/Streets Svc								-
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	805		-		2,953,518			2,954,323
364.30	Solid Waste Collection & Disposal Charge (trash)	252,836							252,836
364.60	Host Municipality Fee for Solid Waste								-
364.00	Other Charges for Sanitation Svc								-
365.00	Health								-
366.00	Human Services								-
367.00	Culture and Recreation	56,360							56,360
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	Other Charges for Svc	-							-
TOTAL CHARGES FOR SERVICE		\$ 713,538	\$ -	\$ -	\$ -	\$ 2,953,518	\$ -	\$ -	\$ 3,667,056

UNCLASSIFIED OPERATING REVENUES									
383.00	Special Assessments	-							-
386.00	Escheats (sale of personal property)								-
387.00	Contributions and Donations from Prvt		815,066	250					815,316
388.00	Fiduciary Fund Pension Contributions							965,505	965,505
389.00	All Other Unclassified Operating Revenues	16,131	-	2,526		381			19,038
TOTAL UNCLASSIFIED OPERATING REVENUES		\$ 16,131	\$ 815,066	\$ 2,776	\$ -	\$ 381	\$ -	\$ 965,505	\$ 1,799,859

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

REVENUES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

OTHER FINANCING SOURCES									
391.00	Proceeds of General Fixed Asset Disposition		7,095	10,212					17,307
392.00	Interfund Operating Transfers	425,009	398,494	152,365		3,580			979,448
393.00	Proceeds of Gen. Long Term Debt	-	-	-					-
394.00	Proceeds of Short-Term Debt	-							-
395.00	Refunds of Prior Year Expenditures	122,694	4,574	-					127,268
TOTAL OTHER FINANCING SOURCES		\$ 547,703	\$ 410,163	\$ 162,577	\$ -	\$ 3,580	\$ -	\$ -	\$ 1,124,023
TOTAL REVENUES		\$ 7,534,626	\$ 1,821,646	\$ 281,505	\$ -	\$ 3,001,616	\$ -	\$ 3,028,754	\$ 15,668,147

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

EXPENDITURES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

GENERAL GOVERNMENT									
400.00	Legislative (Governing) Body	20,217							20,217
401.00	Executive (Manager or Mayor)	710,723	-	12,147					722,870
402.00	Auditing Svc/Financial Adm	17,699	-	-					17,699
403.00	Tax Collection	43,501							43,501
404.00	Solicitor/Legal Svc	19,565							19,565
405.00	Secretary/Clerk	-							-
406.00	Other General Gov't Adm	33,441							33,441
407.00	IT-Networking Services - Data Proc.								-
408.00	Engineering Svc	37,542	-	-					37,542
409.00	General Gov't Bldgs & Plant	44,027	-	545					44,572
TOTAL GENERAL GOVERNMENT		\$ 926,715	\$ -	\$ 12,692	\$ -		\$ -	\$ -	\$ 939,407

PUBLIC SAFETY									
410.00	Police	2,706,752	80,404	7,410					2,794,566
411.00	Fire	677,273		-					677,273
412.00	Ambulance/Rescue	-							-
413.00	UCC and Code Enforcement	167,224							167,224
414.00	Planning and Zoning	27,992							27,992
415.00	Emergency Management & Comm.	-		-					-
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		\$ 3,579,241	\$ 80,404	\$ 7,410	\$ -	\$ -	\$ -	\$ -	\$ 3,667,055

HEALTH AND HUMAN SERVICES									
420-425	Health and Human Services	1,138							1,138
TOTAL HEALTH AND HUMAN SERVICES		\$ 1,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,138

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

EXPENDITURES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

CULTURE AND RECREATION									
451.00	Culture-Recreation Administration	6,765	1,100						7,865
452.00	Participant Recreation	41,372	8,753						50,125
453.00	Spectator Recreation	19,770							19,770
454.00	Parks	2,248	1,748	5,347					9,343
455.00	Shade Trees								-
456.00	Libraries	127,500							127,500
457.00	Civil and Military Celebrations	-							-
458.00	Senior Citizen Centers								-
459.00	All Other Culture and Recreation	-							-
TOTAL CULTURE AND RECREATION		\$ 197,655	\$ 11,601	\$ 5,347	\$ -	\$ -	\$ -	\$ -	\$ 214,603

COMMUNITY DEVELOPMENT									
461.00	Conservation of Natural Resources	-							-
462.00	Community Development and Housing								-
463.00	Economic Development	-							-
464.00	Economic Opportunity	74,980	101,170	-					176,150
5.00-469	All Other Community Development								-
TOTAL COMMUNITY DEVELOPMENT		\$ 74,980	\$ 101,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,150

DEBT SERVICE									
471.00	Debt Principal (short-term and long-term)	464,254				21,746			486,000
472.00	Debt Interest (short-term and long-term)	83,978				3,151			87,129
475.00	Fiscal Agent Fees	-		-					-
TOTAL DEBT SERVICE		\$ 548,232	\$ -	\$ -	\$ -	\$ 24,897	\$ -	\$ -	\$ 573,129

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2019

EXPENDITURES

GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EMPLOYER PAID BENEFITS & W/H ITEMS								
481.00	Employer Paid W/H Taxes and UC	-						-
482.00	Judgements and Losses		85,091					85,091
483.00	Pension/Retirement Fund Contributions	853,139						853,139
484.00	Workers Compensation Insurance	114,639						114,639
487.00	Other Group Insurance Benefits							-
TOTAL EMPLOYER PAID BENEFITS & W/H ITEMS		\$ 967,778	\$ 85,091	\$ -	\$ -	\$ -	\$ -	\$ 1,052,869

INSURANCE								
486.00	Insurance, Casualty, and Surety	173,073						173,073
TOTAL INSURANCE		\$ 173,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,073

UNCLASSIFIED OPERATING EXPENDITURES								
488.00	Fiduciary Fund Benefits and Refunds Paid						424,560	424,560
489.00	All Other Unclassified Expenditures	-		-		-	45,206	45,206
TOTAL UNCLASSIFIED OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469,766	\$ 469,766

OTHER FINANCING USES								
491.00	Refund of Prior Year Revenues	-						-
492.00	Interfund Operating Transfers	553,891	2,810	-		422,747		979,448
493.00	Other Financing Uses							-
TOTAL OTHER FINANCING USES		\$ 553,891	\$ 2,810	\$ -	\$ -	\$ 422,747	\$ -	\$ 979,448

TOTAL EXPENDITURES		\$ 8,279,900	\$ 1,483,416	\$ 474,527	\$ -	\$ 2,982,789	\$ -	\$ 469,766	\$ 13,690,398
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ (745,274)	\$ 338,230	\$ (193,022)	\$ -	\$ 18,827	\$ -	\$ 2,558,988	\$ 1,977,749
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NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

December 31, 2019

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 Begining 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											
									-		\$ -
2004 General Obligation	N	2004	2019	1,030,000	88,000		(88,000)		-		\$ -
2006 General Obligation	N	2006	2026	3,772,000	1,876,000		(214,000)		1,662,000		\$ 1,662,000
2009 General Obligation	N	2009	2023	1,310,000	555,000		(104,000)		451,000		\$ 451,000
2011 General Obligation	N	2011	2026	655,000	298,000		(33,000)		265,000		\$ 265,000
2015 General Obligation	N	2015	2030	314,000	259,000		(19,000)		240,000		\$ 240,000
2018 General Obligation	N	2018	2033	320,000	320,000		(17,000)		303,000		\$ 303,000
									-		\$ -
									-		\$ -
Revenue Bonds and Notes											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
Lease Rental Debt											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
Other											
LED Loan	N	2017	2027	113,000	103,000	-	(11,000)		92,000		\$ 92,000
									-		\$ -
									-		\$ -
									-		\$ -
										Total bonds and notes outstanding	\$ 2,921,000
										Capitalized lease obligations	-
										Other debt	92,000
										TOTAL OUTSTANDING DEBT	\$ 3,013,000

(1) - excludes unamortized premium/discount

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Electric			-
Fire	341,366		341,366
Gas System			-
General Government	1,850		1,850
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks	1,748		1,748
Police	54,443		54,443
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	327,344	101,507	428,851
Water			-
Other <i>(Please specify)</i>			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
TOTAL CAPITAL EXPENDITURES	\$ 726,751	\$ 101,507	\$ 828,258

EMPLOYEE COMPENSATION

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

\$ 3,079,526

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

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

December 31, 2019

NOTES / COMMENTS

Details of Miscellaneous Accounts - Fiduciary Funds

Line 489.00 All Other Unclassified Expenditures

Investment Expenses	\$ 32,411
Actuarial Expenses	<u>12,795</u>
	<u>\$ 45,206</u>

Prior Year Adjustment

	General	Special Revenue	Enterprise	Total
Fund balance reported December 31, 2018	1,061,922	796,349	1,858,622	3,716,893
Adjustment for accruals	140,099	(158,910)	48,893	30,082
Restated Fund Balance December 31, 2018	<u>1,202,021</u>	<u>637,439</u>	<u>1,907,515</u>	<u>3,746,975</u>