DCED-CLGS-30

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

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY BALANCE SHEET December 31, 2015

				GOVERNM	ENTAL	FUNDS		PROPRI	ETA	RY FUNDS	FIDUCIARY FUNDS	ACCOUNT	GROUPS	TOTAL
		Gen	eral Fund	Special Revenue		Capital rojects	Debt Service	Enterprise	e	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
	ASSETS AND OTHER DEBITS													
100-120	Cash and Investments		245,819	769,995		826,228		913,92	24		7,990,747			10,746,713
	Tax Receivable		158,037											158,037
121-129, 145-149	Accounts Receivable (excluding taxes)		-			9,053		58,01	8		3,557			70,628
130	Due From Other Funds		489,431	19,193		375,282		82,67	79		53,343			1,019,928
131-139, 150-159	Other Current Assets		64,703	-		-								64,703
160-169	Fixed Assets											-		-
180-189	Other Debits												4,353,000	4,353,000
тс	TAL ASSETS AND OTHER DEBITS	\$	957,990	\$ 789,188	\$	1,210,563	\$-	\$ 1,054,62	21	\$-	\$ 8,047,647	\$ -	\$ 4,353,000	\$ 16,413,009
L	IABILITIES AND OTHER CREDITS	1												
210-229	Payroll Taxes & Other Payroll W/H		-											-
200-209, 231-239	All Other Current Liabilities		182,041	100		1,225		704,60)3		64,982			952,951
230	Due to Other Funds		498,496	299,538		221,894								1,019,928
260-269	Long Term Liabilities												3,954,000	3,954,000
240-259	Current Portion of LTD & Other Credits												399,000	399,000
тот	AL LIABILITIES AND OTHER CREDITS	\$	680,537	\$ 299,638	\$	223,119	\$-	\$ 704,60	03	\$-	\$ 64,982	\$-	\$ 4,353,000	\$ 6,325,879
FU	ND AND ACCOUNT GROUP EQUITY	1												
281-284	Contributed Capital													-
290	Investment in General Fixed Assets				1							-		-
270-289	Fund Balance/Retained Earnings 12/31		277,453	489,550		987,444		350,01	8					2,104,465
	Other Equity				1	· ·					7,982,665			7,982,665
TOTAL	FUND AND ACCOUNT GROUP EQUITY	\$	277,453	\$ 489,550) \$	987,444	\$-	\$ 350,0	18	\$-	\$ 7,982,665	\$-	\$-	\$ 10,087,130

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

\$ 16,413,009

		GOVERNME	NTAL FUNDS		PROPRIETA	RY FUNDS	FIDUCIARY FUNDS	TOTAL
<u>/ENUES</u>	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

	TAXES								
301.00	Real Estate Taxes	4,278,327							4,278,327
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	38,190							38,190
310.10	Real Estate Transfer Taxes	398,249							398,249
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	119,469							119,469
310.60	Amusement/Admission Taxes								-
310.70	Mechanical Device Taxes								-
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								-
									_
	TOTAL TAXES	\$ 4,834,235	\$-	\$-	\$-	\$-	\$-	\$-	\$ 4,834,235

	LICENSES & PERMITS								
320-322	All Other Licenses and Permits	13,405							13,405
321.80	Cable Television Franchise Fees	300,985							300,985
	TOTAL LICENSES & PERMITS	\$ 314,390	\$-	\$-	\$ -	\$-	\$-	\$ -	\$ 314,390

	FINES & FORFEITS									
330-332	Fines and Forfeits	37,04	6	6,488						43,534
	TOTAL FINES & FORFEITS	\$ 37,04	6 \$	\$ 6,488	\$ 6 -	\$ -	\$ -	\$ -	\$ -	\$ 43,534

	INTEREST, RENTS & ROYALTIES								
341.00	Interest Earnings	165	3,879	791		226		171,805	176,866
342.00	Rents and Royalties	12,650	-	-					12,650
	TOTAL INTEREST, RENTS & ROYALTIES	\$ 12,815	\$ 3,879	\$ 791	\$-	\$ 226	\$-	\$ 171,805	\$ 189,516

		GOVERNMEI	NTAL FUNDS		PROPRIETA	RY FUNDS	FIDUCIARY FUNDS	TOTAL
VENUES	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVE

	FEDERAL								
351.03	Highways and Streets								-
351.09	Community Development			-					-
351.00	All Other Federal Grants	-							-
352.01	National Forest Products								-
352.00	All Other Fed Shared Rev and Entitlmnt								-
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	26,875							26,875
354.00	All Other State Capital and Operating Grants		22,500	88,680					111,180
	Public Utility Realty Tax	5,468							5,468
	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	-	324,840						324,840
355.04	Alcoholic Beverage Licenses	300							300
355.05	General Mun. Pension Sys. State Aid	168,596						168,596	337,192
355.07	Foreign Fire Insurance Tax Distribution	107,816							107,816
355.08	Local Share Assessment / Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								
355.00	All Other Shared Revenues and EntitImn	-							-
356.00	State Payments in Lieu of Taxes								-
	TOTAL STATE	\$ 309,055	\$ 347,340	\$ 88,680	\$-	\$-	\$-	\$ 168,596	\$ 913,671

	LOCAL GOVERNMENT UNITS								
357.03	Highways and Streets	18,968							18,968
357.00	All Other Local Govt Unit Grants								-
358.00	Local Govt Shared Pymt for Contr Intg Svc	35,331							35,331
359.00	Local Governmental Units Pymt in Lieu	-							-
	TOTAL LOCAL GOVERNMENT UNITS	\$ 54,299	\$-	\$ -	\$-	\$ -	\$ -	\$ -	\$ 54,299

	GOVERNME	NTAL FUNDS		PROPRIETA	RY FUNDS	FIDUCIARY FUNDS	TOTAL
General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

	CHARGES FOR SERVICE								
361.00	General Government	229,919							229,919
362.00	Public Safety	339,118							339,118
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.)	400		4,251		2,428,824			2,433,475
	Solid Waste Collection & Disposal Charge (trash)	26,143							26,143
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	48,210							48,210
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	\$ 643,790	\$-	\$ 4,251	\$-	\$ 2,428,824	\$ -	\$-	\$ 3,076,865

	UNCLASSIFIED OPERATING REVENUES											
383.00	Special Assessments	4,02	1								4	4,021
386.00	Escheats (sale of personal property)										L	-
387.00	Contributions and Donations from Prvt			4,924	3,74	2					{	8,666
388.00	Fiduciary Fund Pension Contributions									960,543	960	0,543
389.00	All Other Unclassified Operating Revenues	2,52	4	-	-			189			:	2,713
тот	TAL UNCLASSIFIED OPERATING REVENUES	\$ 6,54	5 5	\$ 4,924	\$ 3,74	2	\$-	\$ 189	\$-	\$ 960,543	\$ 97	75,943

		GOVERNME	NTAL FUNDS		PROPRIETA	ARY FUNDS	FIDUCIARY FUNDS	TOTAL
<u>REVENUES</u>	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			63,187					63,187
392.00	Interfund Operating Transfers	406,884	1,000	172,255					580,139
393.00	Proceeds of Gen. Long Term Debt	-		314,000					314,000
394.00	Proceeds of Short-Term Debt	-							-
395.00	Refunds of Prior Year Expenditures	145,040	4,423	26,036					175,499
	TOTAL OTHER FINANCING SOURCES	\$ 551,924	\$ 5,423	\$ 575,478	\$ -	\$ -	\$ -	\$ -	\$ 1,132,825
	TOTAL REVENUES	\$ 6,764,099	\$ 368,054	\$ 672,942	\$ -	\$ 2,429,239	\$ -	\$ 1,300,944	\$ 11,535,278

		GOVERNME	NTAL FUNDS		PROPRIETA	RY FUNDS	FIDUCIARY FUNDS	TOTAL
PENDITURES	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPE

	GENERAL GOVERNMENT							
400.00	Legislative (Governing) Body	17,594						17,594
401.00	Executive (Manager or Mayor)	537,477		2,792				540,269
402.00	Auditing Svc/Financial Adm	13,274	-	92				13,366
403.00	Tax Collection	28,209						28,209
404.00	Solicitor/Legal Svc	20,328						20,328
405.00	Secretary/Clerk	-						-
406.00	Other General Gov't Adm	35,003						35,003
407.00	IT-Networking Services - Data Proc.							-
408.00	Engineering Svc	15,922	7,711	12,523				36,156
409.00	General Gov't Bldgs & Plant	90,932		839				91,771
	TOTAL GENERAL GOVERNMENT	\$ 758,739	\$ 7,711	\$ 16,246	\$-	\$-	\$-	\$ 782,696

	PUBLIC SAFETY								
410.00	Police	2,210,915	7,179	59,948					2,278,042
411.00	Fire	537,804		310,832					848,636
412.00	Ambulance/Rescue	-							-
413.00	UCC and Code Enforcement	143,031							143,031
414.00	Planning and Zoning	44,914							44,914
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	\$ 2,936,664	\$ 7,179	\$ 370,780	\$ -	\$ -	\$ -	\$ -	\$ 3,314,623

HEALTH AND HUMAN SERVICES								
420-425 Health and Human Services	1,095							1,095
TOTAL HEALTH AND HUMAN SERVICES	\$ 1,095	\$-	\$-	\$-	\$-	\$-	\$-	\$ 1,095

		GOVERNMEN	NTAL FUNDS		PROPRIETA	ARY FUNDS	FIDUCIARY FUNDS	TOTAL
EXPENDITURES	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	PUBLIC WORKS - SANITATION								
426.00	Recycling Collection and Disposal	203,593							203,593
427.00	Solid Waste Collection and Disposal	5,429		-					5,429
428.00	Weed Control								-
429.00	Wastewater / Sewage Treatment and Collection	-				2,140,383			2,140,383
	TOTAL PUBLIC WORKS - SANITATION	\$ 209,022	\$-	\$-	\$-	\$ 2,140,383	\$-	\$-	\$ 2,349,405

P	UBLIC WORKS - HIGHWAYS & STREETS							
430.00	General Services - Administration	842,334	15,500					857,834
431.00	Cleaning of Streets and Gutters	4,707		47,156				51,863
432.00	Winter Maintenance - Snow Removal	4,249	44,642					48,891
433.00	Traffic Control Devices	7,016	13,291					20,307
434.00	Street Lighting	14,541	34,844					49,385
435.00	Sidewalks and Crosswalks							-
436.00	Storm Sewers and Drains	2,323	-	7,803				10,126
437.00	Repairs of Tools and Machinery	2,992	-					2,992
438.00	Maintenance & Repairs of Roads & Bridges	92,237	180,006	16,170				288,413
439.00	Highway Construction and Rebuilding Projects	-		-				-
ΤΟΤΑ	L PUBLIC WORKS - HIGHWAYS & STREETS	\$ 970,399	\$ 288,283	\$ 71,129	\$-	\$-	\$-	\$ 1,329,811

C	THER 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								-
тот	AL OTHER PUBLIC WORKS ENTERPRISES	\$-	\$-	\$-	\$-	\$-	\$ -	\$-	\$ -

		GOVERNME	NTAL FUNDS		PROPRIETA	RY FUNDS	FIDUCIARY FUNDS	TOTAL
EXPENDITURES	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXF

	CULTURE AND RECREATION								
451.00	Culture-Recreation Administration	3,880	625						4,505
452.00	Participant Recreation	55,447	6,290						61,737
453.00	Spectator Recreation	18,895							18,895
454.00	Parks	4,913	66,590						71,503
455.00	Shade Trees								-
456.00	Libraries	100,000							100,000
457.00	Civil and Military Celebrations	-							-
458.00	Senior Citizen Centers								-
459.00	All Other Culture and Recreation	-							-
	TOTAL CULTURE AND RECREATION	\$ 183,135	\$ 73,505	\$-	\$-	\$-	\$-	\$-	\$ 256,640

	COMMUNITY DEVELOPMENT								
461.00	Conservation of Natural Resources	-							-
462.00	Community Development and Housing								-
463.00	Economic Development	2,603							2,603
464.00	Economic Opportunity			100					100
5.00-469.	All Other Community Development								-
	TOTAL COMMUNITY DEVELOPMENT	\$ 2,603	\$-	\$ 100	\$-	\$-	\$-	\$-	\$ 2,703

	DEBT SERVICE								
471.00	Debt Principal (short-term and long-term)	348,763				19,237			368,000
472.00	Debt Interest (short-term and long-term)	133,756				5,743			139,499
475.00	Fiscal Agent Fees			1,806					1,806
	TOTAL DEBT SERVICE	\$ 482,519	\$-	\$ 1,806	\$-	\$ 24,980	\$-	\$-	\$ 509,305

		GOVERNME	NTAL FUNDS		PROPRIETA	ARY FUNDS	FIDUCIARY FUNDS	TOTAL
EXPENDITURES	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	-							-

481.00	Employer Paid W/H Taxes and UC	-							-
482.00	Judgements and Losses							208,529	208,529
483.00	Pension/Retirement Fund Contributions	1,032,586							1,032,586
484.00	Workers Compensation Insurance	173,797							173,797
487.00	Other Group Insurance Benefits								-
ΤΟΤΑ	L EMPLOYER PAID BENEFITS & W/H ITEMS	\$ 1,206,383	\$-	\$-	\$-	\$-	\$ -	\$ 208,529	\$ 1,414,912

	INSURANCE									
486.00	Insurance, Casualty, and Surety	131,8	18							131,818
	TOTAL INSURANCE	\$ 131,8	18	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,818

UNCLA	SSIFIED OPERATING EXPENDITURES								
488.00	Fiduciary Fund Benefits and Refunds Paid							388,928	388,928
489.00	All Other Unclassified Expenditures	-						32,041	32,041
TOTAL	UNCLASSIFIED OPERATING EXPENDITURES	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,969	\$ 420,969

	OTHER FINANCING USES								
491.00	Refund of Prior Year Revenues	24,690							24,690
492.00	Interfund Operating Transfers	103,255	-	226,884		250,000			580,139
493.00	Other Financing Uses								-
	TOTAL OTHER FINANCING USES	\$ 127,945	\$ -	\$ 226,884	\$ -	\$ 250,000	\$ -	\$ -	\$ 604,829
	TOTAL EXPENDITURES	\$ 7,010,322	\$ 376,678	\$ 686,945	\$ -	\$ 2,415,363	\$ -	\$ 629,498	\$ 11,118,806
E	EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ (246,223)	\$ (8,624)	\$ (14,003)	\$ _	\$ 13,876	\$ -	\$ 671,446	\$ 416,472

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Begiing 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)	Tota	al Balance
eneral Obligation Bonds and Notes												
									-		\$	-
2004 General Obligation	N	2004	2019	1,030,000	410,000		(76,000)		334,000		\$	334,000
2006 General Obligation	N	2006	2026	3,772,000	2,637,000		(171,000)		2,466,000		\$2	2,466,00
2009 General Obligation	N	2009	2023	1,310,000	941,000		(92,000)		849,000		\$	849,000
2011 General Obligation	N	2011	2026	655,000	419,000		(29,000)		390,000		\$	390,000
2015 General Obligation	N	2015	2030	314,000		314,000			314,000		\$	314,000
									-		\$	-
									-		\$	-
									-		\$	-
evenue Bonds and Notes									-			
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	<u>a</u>			Total banda an	d potos outotosdis					¢		4,353,00
					d notes outstandir	iy i				\$		4,353,00
 excludes unamortized premium/dis 	scount			Capitalized leas	se obligations							-
				Other debt								
										h		

DEBT STATEMENT

Category	Capital Purchases	Capital Construction	Total
Electric			-
Fire	510,832		510,832
Gas System			-
General Government	-	-	-
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks	50,096	-	50,096
Police	67,495		67,495
Recreation			-
Sewer		7,803	7,803
Solid Waste			-
Streets/Highways	47,156	-	47,156
Water			-
Other (Please specify)			-
	-		-
			-
			-
			-
			-
			-
			-
			-
			-
TOTAL CAPITAL EXPENDITURES	\$ 675,579	\$ 7,803	\$ 683,382

EMPLOYEE COMPENSATION

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

\$ 2,517,702

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

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY December 31, 2015

NOTES / COMMENTS

Details of Miscellaneous Accounts - Fiduciary Funds

Line 489.00 All Other Unclassified Expenditures

Investment Expenses	\$ 21,266
Actuarial Expenses	 10,775
	\$ 32,041