

**2016 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

**BALANCE SHEET**

December 31, 2016

		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
<b>ASSETS AND OTHER DEBITS</b>											
100-120	Cash and Investments	289,035	106,520	277,903		1,485,142		9,077,310			11,235,910
140-144	Tax Receivable	124,684									124,684
121-129, 145-149	Accounts Receivable (excluding taxes)			-		70,068		3,557			73,625
130	Due From Other Funds	88,643	44,084	-		430,408		7,500			570,635
131-139, 150-159	Other Current Assets	255,398	217	185							255,800
160-169	Fixed Assets										-
180-189	Other Debits									3,952,000	3,952,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 757,760</b>	<b>\$ 150,821</b>	<b>\$ 278,088</b>	<b>\$ -</b>	<b>\$ 1,985,618</b>	<b>\$ -</b>	<b>\$ 9,088,367</b>	<b>\$ -</b>	<b>\$ 3,952,000</b>	<b>\$ 16,212,654</b>
<b>LIABILITIES AND OTHER CREDITS</b>											
210-229	Payroll Taxes & Other Payroll W/H	-									-
200-209, 231-239	All Other Current Liabilities	411,708				614,968		66,975			1,093,651
230	Due to Other Funds	190,483	307,811	72,340							570,634
260-269	Long Term Liabilities									3,539,000	3,539,000
240-259	Current Portion of LTD & Other Credits									413,000	413,000
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$ 602,191</b>	<b>\$ 307,811</b>	<b>\$ 72,340</b>	<b>\$ -</b>	<b>\$ 614,968</b>	<b>\$ -</b>	<b>\$ 66,975</b>	<b>\$ -</b>	<b>\$ 3,952,000</b>	<b>\$ 5,616,285</b>
<b>FUND AND ACCOUNT GROUP EQUITY</b>											
281-284	Contributed Capital										-
290	Investment in General Fixed Assets								-		-
270-289	Fund Balance/Retained Earnings 12/31	155,569	(156,990)	205,748		1,370,650		9,021,392			10,596,369
291-299	Other Equity										-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>		<b>\$ 155,569</b>	<b>\$ (156,990)</b>	<b>\$ 205,748</b>	<b>\$ -</b>	<b>\$ 1,370,650</b>	<b>\$ -</b>	<b>\$ 9,021,392</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,596,369</b>
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											<b>\$ 16,212,654</b>

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2016

**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	4,345,757							4,345,757
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	36,087							36,087
310.10	Real Estate Transfer Taxes	408,773							408,773
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	123,912							123,912
310.60	Amusement/Admission Taxes								-
310.70	Mechanical Device Taxes								-
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								-
									-
<b>TOTAL TAXES</b>		\$ 4,914,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,914,529

LICENSES & PERMITS									
320-322	All Other Licenses and Permits	5,835							5,835
321.80	Cable Television Franchise Fees	312,011							312,011
<b>TOTAL LICENSES &amp; PERMITS</b>		\$ 317,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,846

FINES & FORFEITS									
330-332	Fines and Forfeits	38,231	49,427						87,658
<b>TOTAL FINES &amp; FORFEITS</b>		\$ 38,231	\$ 49,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,658

INTEREST, RENTS & ROYALTIES									
341.00	Interest Earnings	2,168	1,014	795		2,347		611,718	618,042
342.00	Rents and Royalties	12,984	-						12,984
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES</b>		\$ 15,152	\$ 1,014	\$ 795	\$ -	\$ 2,347	\$ -	\$ 611,718	\$ 631,026



NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2016

**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	10,965							10,965
362.00	Public Safety	285,987							285,987
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.)	2,200		-		2,537,211			2,539,411
364.30	Solid Waste Collection & Disposal Charge (trash)	245,756							245,756
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	43,458							43,458
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	-							-
<b>TOTAL CHARGES FOR SERVICE</b>		\$ 588,366	\$ -	\$ -	\$ -	\$ 2,537,211	\$ -	\$ -	\$ 3,125,577

UNCLASSIFIED OPERATING REVENUES									
383.00	Special Assessments	-							-
386.00	Escheats (sale of personal property)								-
387.00	Contributions and Donations from Prvt		4,822	550					5,372
388.00	Fiduciary Fund Pension Contributions							869,779	869,779
389.00	All Other Unclassified Operating Revenues	11,615	-	-		254			11,869
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		\$ 11,615	\$ 4,822	\$ 550	\$ -	\$ 254	\$ -	\$ 869,779	\$ 887,020

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2016

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			28,523					28,523
392.00	Interfund Operating Transfers	840,643	1,000	80,479		893,646			1,815,768
393.00	Proceeds of Gen. Long Term Debt	-		-					-
394.00	Proceeds of Short-Term Debt	-							-
395.00	Refunds of Prior Year Expenditures	344,683	3,508	2,183					350,374
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>\$ 1,185,326</b>	<b>\$ 4,508</b>	<b>\$ 111,185</b>	<b>\$ -</b>	<b>\$ 893,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,194,665</b>
<b>TOTAL REVENUES</b>		<b>\$ 7,774,734</b>	<b>\$ 439,054</b>	<b>\$ 292,150</b>	<b>\$ -</b>	<b>\$ 3,433,458</b>	<b>\$ -</b>	<b>\$ 1,481,497</b>	<b>\$ 13,420,893</b>

**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

**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	17,718							17,718
401.00	Executive (Manager or Mayor)	607,979		6,216					614,195
402.00	Auditing Svc/Financial Adm	11,874	-	-					11,874
403.00	Tax Collection	26,334							26,334
404.00	Solicitor/Legal Svc	19,363							19,363
405.00	Secretary/Clerk	-							-
406.00	Other General Gov't Adm	24,276							24,276
407.00	IT-Networking Services - Data Proc.								-
408.00	Engineering Svc	55,654	-	-					55,654
409.00	General Gov't Bldgs & Plant	912,761	97,074	-					1,009,835
<b>TOTAL GENERAL GOVERNMENT</b>		\$ 1,675,959	\$ 97,074	\$ 6,216	\$ -		\$ -	\$ -	\$ 1,779,249

PUBLIC SAFETY									
410.00	Police	2,364,648	796	97,573					2,463,017
411.00	Fire	347,141		-					347,141
412.00	Ambulance/Rescue	-							-
413.00	UCC and Code Enforcement	148,634							148,634
414.00	Planning and Zoning	45,278							45,278
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	-							-
<b>TOTAL PUBLIC SAFETY</b>		\$ 2,905,701	\$ 796	\$ 97,573	\$ -	\$ -	\$ -	\$ -	\$ 3,004,070

HEALTH AND HUMAN SERVICES									
420-425	Health and Human Services	1,114							1,114
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		\$ 1,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114





NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2016

**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	3,863	750						4,613
452.00	Participant Recreation	44,447	6,888						51,335
453.00	Spectator Recreation	19,270							19,270
454.00	Parks	5,537	10,605	42,767					58,909
455.00	Shade Trees								-
456.00	Libraries	105,000							105,000
457.00	Civil and Military Celebrations	-							-
458.00	Senior Citizen Centers								-
459.00	All Other Culture and Recreation	-							-
<b>TOTAL CULTURE AND RECREATION</b>		\$ 178,117	\$ 18,243	\$ 42,767	\$ -	\$ -	\$ -	\$ -	\$ 239,127

COMMUNITY DEVELOPMENT									
461.00	Conservation of Natural Resources	7,538							7,538
462.00	Community Development and Housing								-
463.00	Economic Development	19							19
464.00	Economic Opportunity			-					-
5.00-469	All Other Community Development								-
<b>TOTAL COMMUNITY DEVELOPMENT</b>		\$ 7,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,557

DEBT SERVICE									
471.00	Debt Principal (short-term and long-term)	381,135				19,865			401,000
472.00	Debt Interest (short-term and long-term)	112,994				5,144			118,138
475.00	Fiscal Agent Fees			84					84
<b>TOTAL DEBT SERVICE</b>		\$ 494,129	\$ -	\$ 84	\$ -	\$ 25,009	\$ -	\$ -	\$ 519,222

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2016

**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							-
483.00	Pension/Retirement Fund Contributions	768,875						768,875
484.00	Workers Compensation Insurance	123,788						123,788
487.00	Other Group Insurance Benefits							-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; W/H ITEMS</b>		\$ 892,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,663

INSURANCE								
486.00	Insurance, Casualty, and Surety	112,297						112,297
<b>TOTAL INSURANCE</b>		\$ 112,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,297

UNCLASSIFIED OPERATING EXPENDITURES								
488.00	Fiduciary Fund Benefits and Refunds Paid						415,786	415,786
489.00	All Other Unclassified Expenditures	-	-		1,304		26,984	28,288
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ 1,304	\$ -	\$ 442,770	\$ 444,074

OTHER FINANCING USES								
491.00	Refund of Prior Year Revenues	33,000						33,000
492.00	Interfund Operating Transfers	93,822	528,300	663,179		530,467		1,815,768
493.00	Other Financing Uses							-
<b>TOTAL OTHER FINANCING USES</b>		\$ 126,822	\$ 528,300	\$ 663,179	\$ -	\$ 530,467	\$ -	\$ 1,848,768

<b>TOTAL EXPENDITURES</b>		\$ 7,896,618	\$ 1,085,594	\$ 1,073,846	\$ -	\$ 2,412,826	\$ -	\$ 442,770	\$ 12,911,654
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		\$ (121,884)	\$ (646,540)	\$ (781,696)	\$ -	\$ 1,020,632	\$ -	\$ 1,038,727	\$ 509,239
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**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**

**December 31, 2016**

**DEBT STATEMENT**

<b>OUTSTANDING BONDS AND NOTES</b>											
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
<b>General Obligation Bonds and Notes</b>											
									-		\$ -
2004 General Obligation	N	2004	2019	1,030,000	334,000		(79,000)		255,000		\$ 255,000
2006 General Obligation	N	2006	2026	3,772,000	2,466,000		(179,000)		2,287,000		\$ 2,287,000
2009 General Obligation	N	2009	2023	1,310,000	849,000		(95,000)		754,000		\$ 754,000
2011 General Obligation	N	2011	2026	655,000	390,000		(30,000)		360,000		\$ 360,000
2015 General Obligation	N	2015	2030	314,000	314,000		(18,000)		296,000		\$ 296,000
									-		\$ -
									-		\$ -
									-		\$ -
<b>Revenue Bonds and Notes</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>Lease Rental Debt</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
<b>Other</b>											
									-		\$ -
									-		\$ -
									-		\$ -
									-		\$ -
										Total bonds and notes outstanding	\$ 3,952,000
										Capitalized lease obligations	-
										Other debt	-
										<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 3,952,000</b>

(1) - excludes unamortized premium/discount

**NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY**  
**STATEMENT OF CAPITAL EXPENDITURES**  
**December 31, 2016**

Category	Capital Purchases	Capital Construction	Total
Electric			-
Fire			-
Gas System			-
General Government	858,338	96,184	954,522
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks	9,845	760	10,605
Police	74,901		74,901
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways	307,960	6,953	314,913
Water			-
Other ( <i>Please specify</i> )			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 1,251,044</b>	<b>\$ 103,897</b>	<b>\$ 1,354,941</b>

**EMPLOYEE COMPENSATION**

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

**\$ 2,709,630**

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

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NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

December 31, 2016

NOTES / COMMENTS

Details of Miscellaneous Accounts - Fiduciary Funds

Line 489.00 All Other Unclassified Expenditures

Investment Expenses	\$	22,033
Actuarial Expenses		<u>4,951</u>
	\$	<u>26,984</u>