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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY

BALANCE SHEET

December 31, 2018

			GOVERNME	NTAL FUNDS		PROPRIETARY FUNDS		FIDUCIARY FUNDS	ACCOUNT	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	1,496,579	593,635	264,345		1,946,121		10,665,878			14,966,558
140-144	Tax Receivable	77,081									77,081
121-129, 145-149	Accounts Receivable (excluding taxes)			8,377		228,398		3,557			240,332
130	Due From Other Funds	261,820	-	-		623,811		-			885,631
131-139, 150-159	Other Current Assets	117,855	268,584	-							386,439
160-169	Fixed Assets										-
180-189	Other Debits									3,499,000	3,499,000
то	TAL ASSETS AND OTHER DEBITS	\$ 1,953,335	\$ 862,219	\$ 272,722	\$ -	\$ 2,798,330	\$ -	\$ 10,669,435	\$ -	\$ 3,499,000	\$ 20,055,041
	Payroll Taxes & Other Payroll W/H	-		95							95
200-209, 231-239	All Other Current Liabilities	267,602				820,709		71,278			1,159,589
230	Due to Other Funds	623,811	65,870	76,951		118,999					885,631
260-269	Long Term Liabilities									3,499,000	3,499,000
240-259	Current Portion of LTD & Other Credits									-	-
TOTA	AL LIABILITIES AND OTHER CREDITS	\$ 891,413	\$ 65,870	\$ 77,046	\$ -	\$ 939,708	\$ -	\$ 71,278	\$ -	\$ 3,499,000	\$ 5,544,315
FUI	ND AND ACCOUNT GROUP EQUITY	1									
281-284	Contributed Capital										-
290	Investment in General Fixed Assets								-		-
270-289	Fund Balance/Retained Earnings 12/31	1,061,922	796,349	195,676		1,858,622		10,598,157			14,510,726
291-299	Other Equity										-
TOTAL	FUND AND ACCOUNT GROUP EQUITY	¢ 1.061.022	\$ 796,349	\$ 195,676	s -	\$ 1,858,622	\$ -	\$ 10,598,157	\$ -	\$ -	\$ 14,510,726

\$ 20,055,041

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

		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
	7							
TAXES			1	<u> </u>		<u> </u>	1	
301.00 Real Estate Taxes	4,664,749							4,664,749
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	27.404							- 27.404
310.00 Per Capita Taxes 310.10 Real Estate Transfer Taxes	37,191 411,729							37,191 411,729
310.20 Earned Income Taxes/Wage Taxes	411,729							411,729
310.30 Business Gross Receipts Tax	-							-
310.40 Occupation Taxes (levied under Act 511)	-							-
310.50 Local Services Tax	133,138							133,138
310.60 Amusement/Admission Taxes	133,130							-
310.70 Mechanical Device Taxes								
310.90 Other Local Tax Enabling Act / Act 511 / Taxes								_
OTO.00 Othor Edda Fax Emabling Not / Not OTT / Taxoo								_
TOTAL TAXES	\$ 5,246,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,246,807
		•						
LICENSES & PERMITS	7							
320-322 All Other Licenses and Permits	9,085							9,085
321.80 Cable Television Franchise Fees	303,307							303,307
TOTAL LICENSES & PERMITS	\$ 312,392		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,392
FINES & FORFEITS								
330-332 Fines and Forfeits	26,160	330,843						357,003
TOTAL FINES & FORFEITS	\$ 26,160	· · · · · · · · · · · · · · · · · · ·	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357,003
			•	•	•		•	
INTEREST, RENTS & ROYALTIES								
341.00 Interest Earnings	20,339	8,241	4,594		31,777		260,825	325,776
342.00 Rents and Royalties	43,854		,		,		,-	43,854
TOTAL INTEREST, RENTS & ROYALTIES	\$ 64,193		\$ 4,594	\$ -	\$ 31,777	\$ -	\$ 260,825	

		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
	7							
FEDERAL		1	I		Ī		1	
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		•	T	Ī	1	Ī	1	
354.03 Highways and Streets	127,949				-			127,949
354.09 Community Development								-
354.15 Recycling/Act 101	46,186				-			46,186
354.00 All Other State Capital and Operating Grants	307,454	2,500	8,377		312,219			630,550
355.01 Public Utility Realty Tax	5,285							5,285
355.02- Motor Vehicle Fuel Tax (Liquid Fuels Tax) and 355.03 State Road Turnback		440,400						440,400
	-	416,160						416,160
355.04 Alcoholic Beverage Licenses	- 240.707							240.707
355.05 General Mun. Pension Sys. State Aid	210,797							210,797
355.07 Foreign Fire Insurance Tax Distribution	87,896							87,896
355.08 Local Share Assessment / Gaming Proceeds								+
355.09 Marcellus Shale Impact Fee Distribution								
355.00 All Other Shared Revenues and Entitlmn	-							-
356.00 State Payments in Lieu of Taxes				_				-
TOTAL STATE	\$ 785,567	\$ 418,660	\$ 8,377	\$ -	\$ 312,219	\$ -	\$ -	\$ 1,524,823
LOCAL GOVERNMENT UNITS	7							
357.03 Highways and Streets	38,140							38,140
	36,140							36,140
357.00 All Other Local Govt Unit Grants	44.000							44.000
358.00 Local Govt Shared Pymt for Contr Intg Svc	41,900							41,900
359.00 Local Governmental Units Pymt in Lieu								-
TOTAL LOCAL GOVERNMENT UNITS	\$ 80,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,040

			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
	CHARGES FOR SERVICE		I		<u> </u>	I		<u> </u>	
361.00	General Government	20,533							20,533
362.00	Public Safety	318,259							318,259
	Parking								-
	All Other Charges for Hwy/Streets Svc Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	800		-		2,768,400			2,769,200
	Solid Waste Collection & Disposal Charge (trash)	243,952							243,952
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	50,340							50,340
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	\$ 633,884	\$ -	\$ -	\$ -	\$ 2,768,400	\$ -	\$ -	\$ 3,402,284
1	UNCLASSIFIED OPERATING REVENUES								
383.00	Special Assessments	496							496
386.00	Escheats (sale of personal property)	.00							-
387.00	Contributions and Donations from Prvt		500,351	300					500,651
	Fiduciary Fund Pension Contributions							868,829	868,829
	All Other Unclassified Operating Revenues	20,381	-	1,194		337			21,912
	AL UNCLASSIFIED OPERATING REVENUES	\$ 20,877	\$ 500,351	\$ 1,494	\$ -	\$ 337	\$ -	\$ 868,829	•

			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	1							
391.00	Proceeds of General Fixed Asset Disposition			18,253					18,253
392.00	Interfund Operating Transfers	351,665	296,000	111,000		271,818			1,030,483
393.00	Proceeds of Gen. Long Term Debt	320,000	-	-					320,000
394.00	Proceeds of Short-Term Debt	-							-
395.00	Refunds of Prior Year Expenditures	143,262	5,130	37,710					186,102
	TOTAL OTHER FINANCING SOURCES	\$ 814,927	\$ 301,130	\$ 166,963	\$ -	\$ 271,818	\$ -	\$ -	\$ 1,554,838
	TOTAL REVENUES	\$ 7,984,847	\$ 1,559,225	\$ 181,428	\$ -	\$ 3,384,551	\$ -	\$ 1,129,654	\$ 14,239,705

		GOVERNMENTAL FUNDS				ARY FUNDS	FIDUCIARY FUNDS	TOTAL
<u>EXPENDITURES</u>	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	_							
GENERAL GOVERNMENT				1	1			
400.00 Legislative (Governing) Body	19,998							19,998
401.00 Executive (Manager or Mayor)	656,770	-	3,694					660,464
402.00 Auditing Svc/Financial Adm	12,699	-	-					12,699
403.00 Tax Collection	26,207							26,207
404.00 Solicitor/Legal Svc	18,075							18,075
405.00 Secretary/Clerk	-							-
406.00 Other General Gov't Adm	25,033							25,033
407.00 IT-Networking Services - Data Proc.								-
408.00 Engineering Svc	12,805	-	190					12,995
409.00 General Gov't Bldgs & Plant	61,751	2,723	2,679					67,153
TOTAL GENERAL GOVERNMENT	\$ 833,338	\$ 2,723	\$ 6,563	\$ -		\$ -	\$ -	\$ 842,624
PUBLIC SAFETY								
410.00 Police	2,522,218	138,269	58,266					2,718,753
411.00 Fire	328,599		-					328,599
412.00 Ambulance/Rescue	-							-
413.00 UCC and Code Enforcement	133,430							133,430
414.00 Planning and Zoning	33,452							33,452
415.00 Emergency Management & Comm.	-		7,983					7,983
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	\$ 3,017,699	\$ 138,269	\$ 66,249	\$ -	\$ -	\$ -	\$ -	\$ 3,222,217
	-							
HEALTH AND HUMAN SERVICES	7							
420-425 Health and Human Services	1,076							1,076
TOTAL HEALTH AND HUMAN SERVICES	\$ 1,076		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076

		GOVERNMEI	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
<u> LAPENDITORES</u>								
PUBLIC WORKS - SANITATION								
426.00 Recycling Collection and Disposal	210,171		-					210,171
427.00 Solid Waste Collection and Disposal	9,459		50					9,509
428.00 Weed Control								-
Wastewater / Sewage Treatment and 429.00 Collection	_		_		2,340,826			2,340,826
TOTAL PUBLIC WORKS - SANITATION	\$ 219,630	\$ -	\$ 50	\$ -	\$ 2,340,826	\$ -	\$ -	\$ 2,560,506
	•							
PUBLIC WORKS - HIGHWAYS & STREETS						_		_
430.00 General Services - Administration	937,337	-	5,156					942,493
431.00 Cleaning of Streets and Gutters	3,126		7,516					10,642
432.00 Winter Maintenance - Snow Removal	-	56,747						56,747
433.00 Traffic Control Devices	912	20,986	-					21,898
434.00 Street Lighting	-	55,866						55,866
435.00 Sidewalks and Crosswalks								-
436.00 Storm Sewers and Drains	10,300	-	-					10,300
437.00 Repairs of Tools and Machinery	2,636	890	4,278					7,804
438.00 Maintenance & Repairs of Roads & Bridges	237,840	361,058	2,280					601,178
439.00 Highway Construction and Rebuilding Projects	-		-					-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS	\$ 1,192,151	\$ 495,547	\$ 19,230	\$ -		\$ -	\$ -	\$ 1,706,928
	1							
OTHER PUBLIC WORKS ENTERPRISES				I	1			1
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

		GOVERNME	NTAL FUNDS		PROPRIET	ARY FUNDS	FIDUCIARY FUNDS	TOTAL
<u>EXPENDITURES</u>	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	_							
CULTURE AND RECREATION		1	T	T	1	T	T.	T
451.00 Culture-Recreation Administration	6,344	-						6,344
452.00 Participant Recreation	41,419	6,068						47,487
453.00 Spectator Recreation	19,770							19,770
454.00 Parks	2,811	4,750	4,912					12,473
455.00 Shade Trees								-
456.00 Libraries	166,500							166,500
457.00 Civil and Military Celebrations	-							-
458.00 Senior Citizen Centers								-
459.00 All Other Culture and Recreation	-							-
TOTAL CULTURE AND RECREATION	\$ 236,844	\$ 10,818	\$ 4,912	\$ -	\$ -	\$ -	\$ -	\$ 252,574
COMMUNITY DEVELOPMENT								
461.00 Conservation of Natural Resources	-							-
462.00 Community Development and Housing								-
463.00 Economic Development	61							61
464.00 Economic Opportunity	256,688		-					256,688
5.00-469 All Other Community Development								-
TOTAL COMMUNITY DEVELOPMENT	\$ 256,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,749
	<u></u>							
DEBT SERVICE								
471.00 Debt Principal (short-term and long-term)	434,508				20,492			455,000
472.00 Debt Interest (short-term and long-term)	86,043				4,525			90,568
475.00 Fiscal Agent Fees	1,840		-					1,840
TOTAL DEBT SERVICE	\$ 522,391	\$ -	\$ -	\$ -	\$ 25,017	\$ -	\$ -	\$ 547,408

			GOVERI	MEN	ITAL FUNDS			PROPRIET	ARY FUNDS	FIDUCIARY FUNDS		TOTAL
<u>EXPENDITURES</u>	Ger	neral Fund	Special Reve	nue	Capital Projects	Debt Service	е	Enterprise	Internal Service	Trust and Agency	Mer	norandum Only
	•											
EMPLOYER PAID BENEFITS & W/H ITEMS			1									
481.00 Employer Paid W/H Taxes and UC		-										-
482.00 Judgements and Losses			6,	304						837,580		843,884
483.00 Pension/Retirement Fund Contributions		761,076										761,076
484.00 Workers Compensation Insurance		103,459										103,459
487.00 Other Group Insurance Benefits												-
TOTAL EMPLOYER PAID BENEFITS & W/H ITEMS	\$	864,535	\$ 6,	304	\$ -	\$ -		\$ -	\$ -	\$ 837,580	\$	1,708,419
	_											
INSURANCE												
486.00 Insurance, Casualty, and Surety		152,200										152,200
TOTAL INSURANCE	\$	152,200	\$	-	\$ -	\$ -		\$ -	\$ -	\$ -	\$	152,200
												-
UNCLASSIFIED OPERATING EXPENDITURES												
488.00 Fiduciary Fund Benefits and Refunds Paid										420,244		420,244
489.00 All Other Unclassified Expenditures		-			-			6,000		43,371		49,371
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	\$	-	\$	-	\$ -	\$ -		\$ 6,000	\$ -	\$ 463,615	\$	469,615
	8											
OTHER FINANCING USES	1											
491.00 Refund of Prior Year Revenues		48										48
492.00 Interfund Operating Transfers		327,710	37.	580	-			665,193				1,030,483
493.00 Other Financing Uses		- ,						/				-
TOTAL OTHER FINANCING USES	\$	327,758	\$ 37,	580	\$ -	\$ -		\$ 665,193	\$ -	\$ -	\$	1,030,531
	-	, -						,	•	•		
TOTAL EXPENDITURES	\$	7,624,371	\$ 691.	241	\$ 97,004	\$ -		\$ 3,037,036	\$ -	\$ 1,301,195	\$	12,750,847
	*	,,	, 30.,		, 21,001	*		,,000	1 *	.,,	Ť	,,- 11
EXCESS/DEFICIT OF REVENUES OVER												
EXPENDITURES	\$	360,476	\$ 867,	984	\$ 84,424	\$ -		\$ 347,515	\$ -	\$ (171,541)	\$	1,488,858

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY December 31, 2018

DEBT STATEMENT

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)		al Balance
General Obligation Bonds and Notes												
									-		\$	-
2004 General Obligation	N	2004	2019	1,030,000	173,000		(85,000)		88,000		\$	88,000
2006 General Obligation	N	2006	2026	3,772,000	2,084,000		(208,000)		1,876,000		\$	1,876,000
2009 General Obligation	N	2009	2023	1,310,000	656,000		(101,000)		555,000		\$	555,000
2011 General Obligation	N	2011	2026	655,000	330,000		(32,000)		298,000		\$	298,000
2015 General Obligation	N	2015	2030	314,000	278,000		(19,000)		259,000		\$	259,000
2018 General Obligation	N	2018	2033	320,000	-	320,000	-		320,000		\$	320,000
									-		\$	-
									-		\$	-
Revenue Bonds and Notes												
									-		\$	-
									-		\$	-
									-		\$	-
									-		\$	-
									-		\$	-
ease Rental Debt		•							•	•		
									_		\$	-
									_		\$	
									-		\$	
									_		\$	
									-		\$	-
Other		ļ	!!						<u> </u>	ļ	· ·	
LED Loan	N	2017	2027	113,000	113,000	_	(10,000)		103,000		\$	103,000
LED LOAN	IN	2017	2021	113,000	113,000		(10,000)		103,000		\$	100,000
									-		\$	
									-		\$	
	1	ı		Total bands an	d notes outstandir				1	\$, ,	3,396,000
						ıy				Ф		3,390,000
 excludes unamortized premium/dis 	scount			Capitalized leas	se obligations							-
				Other debt								103,000
				TOTAL OLI	TSTANDING DE	· T				\$		3,499,000

Category	Сарі	tal Purchases	Capital Construction	Total
Electric				-
Fire				-
Gas System				-
General Government		1,799	2,723	4,522
Health				-
Housing				-
Libraries				-
Mass Transit				-
Parks			4,750	4,750
Police		90,949		90,949
Recreation				-
Sewer				-
Solid Waste				-
Streets/Highways			7,120	7,120
Water				-
Other (Please specify)				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL CAPITAL EXPENDITURES	\$	92,748	\$ 14,593	\$ 107,341

EMPLOYEE COMPENSATION

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

\$ 2,813,264

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

NETHER PROVIDENCE TOWNSHIP, DELAWARE COUNTY December 31, 2018

NOTES / COMMENTS

Details of Miscellaneous Accounts - Fiduciary Funds

Line 489.00 All Other Unclassified Expenditures

Investment Expenses	\$ 36,221
Actuarial Expenses	 7,150
	\$ 43,371