DCED-CLGS-30 (9-09) Received by DCED: 05/06/2013 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

2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

630965 HOPEWELL TWP, WASHINGTON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

HOPEWELL TWP, WASHINGTON County BALANCE SHEET

December 31, 2012												
			Governme	ntal Funds		Proprieta	ry 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	
	Assets and Other Debits											
100-120	Cash and Investments	634,752	29,767					120,214			784,733	
140-144	Tax Receivable											
121-129, 145-149	Accounts Receivable (excluding taxes)											
130.00	Due From Other Funds											
131-139, 150-159	Other Current Assets											
160-169	Fixed Assets								432,673		432,673	
180-189	Other Debits									77,336	77,336	
Tot	al Assets and Other Debits	634,752	29,767					120,214	432,673	77,336	1,294,742	
			-									
1.14	Lightliting and Other Cradita											

Lia	abilities and Other Credits						
	Payroll Taxes and Other Payroll Withholdings	571					571
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds						

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

HOPEWELL TWP, WASHINGTON County BALANCE SHEET

December 31, 2012

			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
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities									66,923	66,923
240-259	Current Portion of Long-Term Debt and Other Credits									10,413	10,413
Total	Liabilities and Other Credits	571								77,336	77,907
					•						
Fund	and Account Group Equity										
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								432,673		432,673
270-289	Fund Balance / Retained Earnings on 12/31	634,181	29,767					120,214			784,162
291-299	Other Equity										
Tota	Il Fund and Account Group Equity	634,181	29,767					120,214	432,673		1,216,835

1,294,742

Total Fines and Forfeits

3,592

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

HOPEWELL TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

		Governme	ntal 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
<u>REVENUES</u>			,	•	-	•	-	
Taxes								
Real Estate Taxes	71,079							71,079
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes	2,448							2,448
Real Estate Transfer Taxes	19,919							19,919
Earned Income Taxes / Wage Taxes	98,239							98,239
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **	1,407							1,407
Amusement / Admission Taxes								
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	193,092							193,092
	_							
Licenses and Permits								
All Other Licenses and Permits								
Cable Television Franchise Fees								
Total Licenses and Permits								
	_							
Fines and Forfeits								
Fines and Forfeits	3,592							3,592
Tatal Elman and English	0.500				l			0.500

3,592

December 31, 2012

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Interest, Rents and Royalties								
341.00	Interest Earnings	329	127					9,965	10,421
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	329	127					9,965	10,421
	Federal								
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants								
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes								
	Total Federal								
									_
	State								
354.03	Highways and Streets	16,303							16,303
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	250							250
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		71,750						71,750
355.04	Alcoholic Beverage Licenses	300							300
355.05	General Municipal Pension System State Aid	3,366							3,366
355.07	Foreign Fire Insurance Tax Distribution	5,575							5,575
355.08	Local Share Assessment/Gaming Proceeds	34,570							34,570
355.09	Marcellus Shale Impact Fee Distribution	500,000							500,000

December 31, 2012

Governmental Funds

Proprietary Funds

Fiduciary Fund

Total

							-		<u> </u>
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	560,364	71,750						632,114
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	5							5
	Total Local Government Units	5							5
	Charges for Service		_				_	_	
361.00	General Government	3,770							3,770
362.00	Public Safety	2,349							2,349
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	17,979							17,979
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)								
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								
368.00	Airports								

REVENUES

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

Water System

All Other Charges for Service

Special Assessments

Total Charges for Service

Unclassified Operating Revenues

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

Charges for Service

HOPEWELL TWP, WASHINGTON County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

	Governme	ental Funds		Proprieta	ary Funds	Fiduciary Fund	Total	
General Fund Special Revenue (Including State Liqu Fuels)		Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
1								
20,000							20,000	
44,098							44,098	
						580	580	
25							25	
25						580	605	
1								
		<u> </u>	1					

December 31, 2012

				Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
Other Financing Sources			General Fund	Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise			
Refunds of Prior Year Expenditures		<u>REVENUES</u>								_
Total Other Financing Sources		Other Financing Sources								
TOTAL REVENUES 801,505 71,877 10,545 883,927	395.00	Refunds of Prior Year Expenditures								
Septemblitures Septemblitures Septembliture Septemblit		Total Other Financing Sources								
Septemblitures Septemblitures Septembliture Septemblit										
General Government General		TOTAL REVENUES	801,505	71,877					10,545	883,927
A00.00 Legislative (Governing) Body 5,400 5,400 5,400 6,40		EXPENDITURES							•	
Auditing Services / Financial Administration 4,000		General Government								
Auditing Services / Financial Administration Auditing Services / Financial Administration Auditing Services / Financial Administration Auditing Services Substitute Substitute	400.00	Legislative (Governing) Body	5,400							5,400
A03.00 Tax Collection 5,752	401.00	Executive (Manager or Mayor)								
404.00 Solicitor / Legal Services 21,159 21,159 21,159	402.00	Auditing Services / Financial Administration	4,000							4,000
405.00 Secretary / Clerk	403.00	Tax Collection	5,752							5,752
406.00 Other General Government Administration 15,348 15,348 15,348 16,000 IT-Networking Services-Data Processing 16,000 17,000	404.00	Solicitor / Legal Services	21,159							21,159
407.00 IT-Networking Services-Data Processing	405.00	Secretary / Clerk	7,800							7,800
408.00 Engineering Services 2,923 2,92	406.00	Other General Government Administration	15,348							15,348
409.00 General Government Buildings and Plant 6,818 6,818 69,200 69,200 69,200	407.00	IT-Networking Services-Data Processing								
Total General Government 69,200 69,200 69,200	408.00	Engineering Services	2,923							2,923
Public Safety 410.00 Police 12,558 12,558 412.00 Ambulance / Rescue 12,558 12,558	409.00	General Government Buildings and Plant	6,818							6,818
410.00 Police 12,558 12,558 412.00 Ambulance / Rescue 12,558 12,558		Total General Government	69,200							69,200
410.00 Police 12,558 12,558 412.00 Ambulance / Rescue 12,558 12,558	,									_
411.00 Fire 12,558 12,558 412.00 Ambulance / Rescue 12,558		Public Safety								
412.00 Ambulance / Rescue	410.00	Police								
	411.00	Fire	12,558							12,558
413.00 UCC and Code Enforcement	412.00	Ambulance / Rescue								
	413.00	UCC and Code Enforcement								

December 31, 2012

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		General Fund	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	3,801							3,801
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	16,359							16,359
		_		•	•			•	
	Health and Human Services			_	_			_	
420.00- 425.00	Health and Human Services								
	Total Health and Human Services								
		_							
	Public Works - Sanitation								
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation								
		-							
P	Public Works - Highways and Streets			1	T		.	1	
430.00	General Services - Administration	74,222							74,222
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	78							78
433.00	Traffic Control Devices								
434.00	Street Lighting								

December 31, 2012

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES							•	
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	414	11,538						11,952
438.00	Maintenance and Repairs of Roads and Bridges	15,561	67,016						82,577
439.00	Highway Construction and Rebuilding Projects								
Tota	l Public Works - Highways and Streets	90,275	78,554						168,829
							-	-	
	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								
Т	otal Other Public Works Enterprises								
		<u></u>							
	Culture and Recreation								
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks								

December 31, 2012

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries	1,000							1,000
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation	1,000							1,000
	Community Development								
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
	Total Community Development								
		•							
	Debt Service							-	
471.00	Debt Principal (short-term and long-term)	15,378							15,378
472.00	Debt Interest (short-term and long-term)	3,959							3,959
475.00	Fiscal Agent Fees							120	120
	Total Debt Service	19,337						120	19,457
		•							
Emplo	yer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	8,733							8,733
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	974							974

December 31, 2012

		2						1	
			Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	4,647							4,647
487.00	Other Group Insurance Benefits	19,295							19,295
Total I	Employer Paid Benefits and Withholding Items	33,649							33,649
	Insurance								
486.00	Insurance, Casualty, and Surety	6,529							6,529
	Total Insurance	6,529							6,529
ι	Inclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							10,113	10,113
489.00	All Other Unclassified Expenditures	13							13
Tota	I Unclassified Operating Expenditures	13						10,113	10,126
	Other Financian Head								
404.00	Other Financing Uses							1 1	
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
	Total Other Financing Uses								
	TOTAL EVENING								
	TOTAL EXPENDITURES	236,362	78,554					10,233	325,149
=\/-		505 440	0.077		 			1 040	550 770
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	565,143	-6,677					312	558,778

HOPEWELL TWP

December 31, 2012

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)

Total

Balance

0

77,336

Plus (less)

Unamortized

Premium

(Discount)

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Purpose

General Obligation Bonds and Notes

Bond (B)

Capital Lease (C) Lease Rental (L)

Note (N)

Issue Year

(уууу)

Maturity

Year

(уууу)

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.

Original

Amount of

Issue

Truck Purchase	Note	2010	2020	110,000	92,716	15,380	77,336	77,336
Revenue Bonds and Notes								
Lease Rental Debt								
Other								
(1) - excludes unamortized premium/discount Total bonds and notes outstanding						77,336		

Capitalized lease obligations

Net debt

HOPEWELL TWP, WASHINGTON County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

Signed:

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:	Governing Body of the Municipality				
	President Judge of the Court of Common Pleas				
	Secretary of the Department of Community & Economic Development				
adjusted and sisettlement was (PLEA). This municipalities a liability is incuthis municipality. These financia.	rsigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the HOPEWELL TWP have audited, ettled the various funds and account groups of the HOPEWELL TWP for the year ended December 31, 2012. My/Our audit, adjustment and made in accordance with law rather than with generally accepted auditing standards SE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) ty's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when curred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of y in conformity with generally accepted accounting principles. I statements do not include all of the disclosures required by generally accepted accounting principles. On, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of WP for the year ended December 31, 2012, and the results of operations of such funds in accordance with the law.				
	SIGNATURE AND VERIFICATION				
GIONATORE AND VERNI IDATION					
	Signed: Palermo/Kissinger & Assoc. , P.C. Appointed Auditor/CPA				
Subscribed and	d sworn to before me this 19 day of June, 2013.				
	(SEAL)				

Witness (Controller)/Auditor (Auditors)

December 31, 2012

NOTES / COMMENTS