

**2012 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

630965 HOPEWELL TWP, WASHINGTON COUNTY

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
Liabilities 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										
Total Fund and Account Group Equity		634,181	29,767					120,214	432,673		1,216,835
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,294,742

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

Governmental 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

REVENUES

Taxes

301.00	Real Estate Taxes	71,079						71,079
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	2,448						2,448
310.10	Real Estate Transfer Taxes	19,919						19,919
310.20	Earned Income Taxes / Wage Taxes	98,239						98,239
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,407						1,407
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		193,092						193,092

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees							
Total Licenses and Permits								

Fines and Forfeits

330-332	Fines and Forfeits	3,592						3,592
Total Fines and Forfeits		3,592						3,592

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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REVENUES

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

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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REVENUES

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							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System	20,000						20,000
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		44,098						44,098

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions					580		580
389.00	All Other Unclassified Operating Revenues	25						25
Total Unclassified Operating Revenues		25				580		605

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources								

TOTAL REVENUES

801,505	71,877					10,545	883,927
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,400						5,400
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	4,000						4,000
403.00	Tax Collection	5,752						5,752
404.00	Solicitor / Legal Services	21,159						21,159
405.00	Secretary / Clerk	7,800						7,800
406.00	Other General Government Administration	15,348						15,348
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	2,923						2,923
409.00	General Government Buildings and Plant	6,818						6,818
Total General Government		69,200						69,200

Public Safety

410.00	Police							
411.00	Fire	12,558						12,558
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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General Fund	Special 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								

Public Works - Highways and Streets								
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							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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EXPENDITURES

Public 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							
Total 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							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

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

Employer 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

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

Governmental 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

EXPENDITURES

Employer 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 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

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						10,113	10,113
489.00	All Other Unclassified Expenditures	13						13
Total Unclassified Operating Expenditures		13					10,113	10,126

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	236,362	78,554					10,233	325,149
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	565,143	-6,677					312	558,778
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HOPEWELL TWP
December 31, 2012

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 Beginning 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											
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	0
Net debt	77,336

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)

91,187

December 31, 2012

NOTES / COMMENTS