

**2013 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**630965 HOPEWELL TWP, WASHINGTON COUNTY**



## HOPEWELL TWP, WASHINGTON County

## BALANCE SHEET

December 31, 2013

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		3,510									3,510
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								432,673		432,673
270-289	Fund Balance / Retained Earnings on 12/31	1,066,326	77,965					105,992			1,250,283
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,066,326	77,965					105,992	432,673		1,682,956
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,686,466

**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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	46,758						46,758
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	2,765						2,765
310.10	Real Estate Transfer Taxes	10,731						10,731
310.20	Earned Income Taxes / Wage Taxes	103,842						103,842
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	4,921						4,921
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		169,017						169,017

Licenses and Permits								
320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees							
<b>Total Licenses and Permits</b>								

Fines and Forfeits								
330-332	Fines and Forfeits	2,658						2,658
<b>Total Fines and Forfeits</b>		2,658						2,658

**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	1,010	75				6,591	7,676
342.00	Rents and Royalties	21,652						21,652
<b>Total Interest, Rents and Royalties</b>		22,662	75				6,591	29,328

<b>Federal</b>								
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							
<b>Total Federal</b>								

<b>State</b>								
354.03	Highways and Streets	19,852						19,852
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)	244						244
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		70,552					70,552
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid	3,711						3,711
355.07	Foreign Fire Insurance Tax Distribution	6,638						6,638
355.08	Local Share Assessment/Gaming Proceeds	34,569						34,569
355.09	Marcellus Shale Impact Fee Distribution	509,000						509,000

**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		574,164	70,552					644,716

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
<b>Total Local Government Units</b>		5						5

Charges for Service								
361.00	General Government	1,470						1,470
362.00	Public Safety	60,914						60,914
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	3,800						3,800
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, 2013

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**

Charges for Service								
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	All Other Charges for Service							
<b>Total Charges for Service</b>		66,184						66,184

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					2,572		2,572
389.00	All Other Unclassified Operating Revenues	112						112
<b>Total Unclassified Operating Revenues</b>		112				2,572		2,684

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, 2013

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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
<b>Total Other Financing Sources</b>								

**TOTAL REVENUES**

834,802	70,627					9,163	914,592
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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	4,150						4,150
403.00	Tax Collection	4,637						4,637
404.00	Solicitor / Legal Services	19,399						19,399
405.00	Secretary / Clerk	15,436						15,436
406.00	Other General Government Administration	12,693						12,693
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,070						1,070
409.00	General Government Buildings and Plant	9,079						9,079
<b>Total General Government</b>		71,864						71,864

**Public Safety**

410.00	Police							
411.00	Fire	13,661						13,661
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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**

**Public Safety**

414.00	Planning and Zoning	3,643						3,643
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							
<b>Total Public Safety</b>		17,304						17,304

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**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							
<b>Total Public Works - Sanitation</b>								

**Public Works - Highways and Streets**

430.00	General Services - Administration	68,469						68,469
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	105						105
433.00	Traffic Control Devices							
434.00	Street Lighting							

**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	14,409	4,655					19,064
438.00	Maintenance and Repairs of Roads and Bridges	54,427	17,774					72,201
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		137,410	22,429					159,839

<b>Other Public Works Enterprises</b>								
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	46,400						46,400
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		46,400						46,400

<b>Culture and Recreation</b>								
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, 2013

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**

<b>Culture and Recreation</b>								
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							
<b>Total Culture and Recreation</b>		1,000						1,000

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	77,336						77,336
472.00	Debt Interest (short-term and long-term)	901						901
475.00	Fiscal Agent Fees						160	160
<b>Total Debt Service</b>		78,237					160	78,397

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	8,742						8,742
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	7,263						7,263

HOPEWELL TWP, WASHINGTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	7,732						7,732
487.00	Other Group Insurance Benefits	19,873						19,873
<b>Total Employer Paid Benefits and Withholding Items</b>		43,610						43,610

Insurance								
486.00	Insurance, Casualty, and Surety	6,833						6,833
<b>Total Insurance</b>		6,833						6,833

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						23,224	23,224
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>							23,224	23,224

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

<b>TOTAL EXPENDITURES</b>	402,658	22,429					23,384	448,471
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	432,144	48,198					-14,221	466,121
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**HOPEWELL TWP**  
December 31, 2013

**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
<b>General Obligation Bonds and Notes</b>											
Truck Purchase	Note	2010	2020	110,000	77,336		77,336		0		0
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	0

**HOPEWELL TWP, WASHINGTON County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2013

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		46,400	46,400
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>		46,400	46,400

**EMPLOYEE COMPENSATION**

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

93,251

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: Palermo/Kissinger Appointed Auditor/CPA

December 31, 2013

**NOTES / COMMENTS**