

**2014 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

630965 HOPEWELL TWP, WASHINGTON COUNTY

HOPEWELL TWP, WASHINGTON County

BALANCE SHEET

December 31, 2014

		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									1,067,296	1,067,296
240-259	Current Portion of Long-Term Debt and Other Credits									244,479	244,479
Total Liabilities and Other Credits		3,762								1,311,775	1,315,537
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								869,175		869,175
270-289	Fund Balance / Retained Earnings on 12/31	1,351,285	21,362					111,725			1,484,372
291-299	Other Equity										
Total Fund and Account Group Equity		1,351,285	21,362					111,725	869,175		2,353,547
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,669,084

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	47,635						47,635
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	2,592						2,592
310.10	Real Estate Transfer Taxes	34,435						34,435
310.20	Earned Income Taxes / Wage Taxes	101,848						101,848
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	3,751						3,751
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		190,261						190,261

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	1,921						1,921
Total Fines and Forfeits		1,921						1,921

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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

Interest, Rents and Royalties								
341.00	Interest Earnings	2,229	102				4,685	7,016
342.00	Rents and Royalties	23,912						23,912
Total Interest, Rents and Royalties		26,141	102				4,685	30,928

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	23,549						23,549
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)	215						215
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		75,976					75,976
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	2,708						2,708
355.07	Foreign Fire Insurance Tax Distribution	6,318						6,318
355.08	Local Share Assessment/Gaming Proceeds	34,570						34,570
355.09	Marcellus Shale Impact Fee Distribution	515,100						515,100

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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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		582,460	75,976					658,436

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	250,000						250,000
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		250,005						250,005

Charges for Service								
361.00	General Government	1,750						1,750
362.00	Public Safety	51,015						51,015
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	8,291						8,291
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, 2014

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							
Total Charges for Service		61,056						61,056

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					3,559		3,559
389.00	All Other Unclassified Operating Revenues	2,585						2,585
Total Unclassified Operating Revenues		2,585				3,559		6,144

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	6,600						6,600
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt	1,330,000						1,330,000
394.00	Proceeds of Short Term-Debt							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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							
Total Other Financing Sources		1,336,600						1,336,600
TOTAL REVENUES		2,451,029	76,078				8,244	2,535,351

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	6,150						6,150
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	5,300						5,300
403.00	Tax Collection	4,636						4,636
404.00	Solicitor / Legal Services	19,427						19,427
405.00	Secretary / Clerk	12,904						12,904
406.00	Other General Government Administration	20,099						20,099
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,890						1,890
409.00	General Government Buildings and Plant	13,342						13,342
Total General Government		83,748						83,748

Public Safety								
410.00	Police							
411.00	Fire	380,009						380,009
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	5,282						5,282
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		385,291						385,291

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	79,127						79,127
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		3,720					3,720
433.00	Traffic Control Devices							
434.00	Street Lighting							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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 Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	23,192	2,975					26,167
438.00	Maintenance and Repairs of Roads and Bridges	92,361	125,985					218,346
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		194,680	132,680					327,360

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	1,418,207						1,418,207
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		1,418,207						1,418,207

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, 2014

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

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)	18,225						18,225
472.00	Debt Interest (short-term and long-term)	12,309						12,309
475.00	Fiscal Agent Fees							
Total Debt Service		30,534						30,534

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	10,002						10,002
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	2,184						2,184

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	10,458						10,458
487.00	Other Group Insurance Benefits	22,158						22,158
Total Employer Paid Benefits and Withholding Items		44,802						44,802

Insurance								
486.00	Insurance, Casualty, and Surety	7,808						7,808
Total Insurance		7,808						7,808

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						2,371	2,371
489.00	All Other Unclassified Expenditures						140	140
Total Unclassified Operating Expenditures							2,511	2,511

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	2,166,070	132,680					2,511	2,301,261
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	284,959	-56,602					5,733	234,090
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HOPEWELL TWP
December 31, 2014

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											
NOTE PAYABLE - TRUCK PURCHASE	Note	2014	2021	330,000	330,000		18,225		311,775		311,775
NOTE PAYABLE - WATER LINE PROJECT	Note	2014	2019	1,000,000	1,000,000				1,000,000		1,000,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	1,311,775
Capitalized lease obligations	0
Net debt	1,311,775

HOPEWELL TWP, WASHINGTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2014

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	366,632		366,632
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	76,470		76,470
Water		1,418,207	1,418,207
Other: _____			
TOTAL CAPITAL EXPENDITURES	443,102	1,418,207	1,861,309

EMPLOYEE COMPENSATION

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

105,783

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

Signed: Gary Kissinger Appointed Auditor/CPA

December 31, 2014

NOTES / COMMENTS