

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

630965 HOPEWELL TWP, WASHINGTON COUNTY

HOPEWELL TWP, WASHINGTON County

BALANCE SHEET

December 31, 2015

		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									514,888	514,888
240-259	Current Portion of Long-Term Debt and Other Credits									251,961	251,961
Total Liabilities and Other Credits		301								766,849	767,150
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								550,173		550,173
270-289	Fund Balance / Retained Earnings on 12/31	1,290,044	29,584					118,728			1,438,356
291-299	Other Equity										
Total Fund and Account Group Equity		1,290,044	29,584					118,728	550,173		1,988,529
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,755,679

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	46,835						46,835
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	2,398						2,398
310.10	Real Estate Transfer Taxes	25,027						25,027
310.20	Earned Income Taxes / Wage Taxes	105,735						105,735
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	3,596						3,596
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		183,591						183,591

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	1,736						1,736
Total Fines and Forfeits		1,736						1,736

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	2,830	79				6,156	9,065
342.00	Rents and Royalties	8,947						8,947
Total Interest, Rents and Royalties		11,777	79				6,156	18,012

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	21,163						21,163
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		83,642					83,642
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid	3,663						3,663
355.07	Foreign Fire Insurance Tax Distribution	6,209						6,209
355.08	Local Share Assessment/Gaming Proceeds	34,570						34,570
355.09	Marcellus Shale Impact Fee Distribution	636,309						636,309

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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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		702,279	83,642					785,921

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	1,487						1,487
362.00	Public Safety	1,255						1,255
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	52,917						52,917
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, 2015

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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	115						115
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		55,774						55,774

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					1,007		1,007
389.00	All Other Unclassified Operating Revenues	2,299						2,299
Total Unclassified Operating Revenues		2,299				1,007		3,306

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, 2015

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

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

TOTAL REVENUES

	957,461	83,721				7,163	1,048,345
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	4,800						4,800
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	5,800						5,800
403.00	Tax Collection	4,341						4,341
404.00	Solicitor / Legal Services	24,800						24,800
405.00	Secretary / Clerk	15,387						15,387
406.00	Other General Government Administration	15,340						15,340
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	315						315
409.00	General Government Buildings and Plant	10,241						10,241
Total General Government		81,024						81,024

Public Safety

410.00	Police							
411.00	Fire	16,905						16,905
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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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	6,080						6,080
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		22,985						22,985

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	80,159						80,159
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		5,893					5,893
433.00	Traffic Control Devices							
434.00	Street Lighting							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	17,676	514					18,190
438.00	Maintenance and Repairs of Roads and Bridges	72,120	69,092					141,212
439.00	Highway Construction and Rebuilding Projects	117,500						117,500
Total Public Works - Highways and Streets		287,455	75,499					362,954

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, 2015

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	6,500						6,500
Total Culture and Recreation		6,500						6,500

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)	544,926						544,926
472.00	Debt Interest (short-term and long-term)	21,660						21,660
475.00	Fiscal Agent Fees						160	160
Total Debt Service		566,586					160	566,746

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	9,050						9,050
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	1,007						1,007

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	11,228						11,228
487.00	Other Group Insurance Benefits	22,898						22,898
Total Employer Paid Benefits and Withholding Items		44,183						44,183

Insurance								
486.00	Insurance, Casualty, and Surety	9,969						9,969
Total Insurance		9,969						9,969

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

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	1,018,702	75,499					160	1,094,361
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-61,241	8,222					7,003	-46,016
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HOPEWELL TWP
December 31, 2015

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	311,775		94,926		216,849		216,849
NOTE PAYABLE - WATER LINE PROJECT	Note	2014	2019	1,000,000	1,000,000		450,000		550,000		550,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	766,849
Capitalized lease obligations	0
Net debt	766,849

HOPEWELL TWP, WASHINGTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

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	117,500		117,500
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	117,500		117,500

EMPLOYEE COMPENSATION

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

107,386

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: PALERMO/KISSINGER & ASSOCIATES, P.C. Appointed Auditor/CPA

December 31, 2015

NOTES / COMMENTS