

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

630965 HOPEWELL TWP, WASHINGTON COUNTY

HOPEWELL TWP, WASHINGTON County

BALANCE SHEET

December 31, 2016

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		4,992									4,992
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								560,173		560,173
270-289	Fund Balance / Retained Earnings on 12/31	990,626	52,877					128,179			1,171,682
291-299	Other Equity										
Total Fund and Account Group Equity		990,626	52,877					128,179	560,173		1,731,855
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,736,847

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	50,039						50,039
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	2,385						2,385
310.10	Real Estate Transfer Taxes	36,691						36,691
310.20	Earned Income Taxes / Wage Taxes	106,274						106,274
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	3,935						3,935
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		199,324						199,324

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	1,611						1,611
Total Fines and Forfeits		1,611						1,611

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	3,053	303				6,779	10,135
342.00	Rents and Royalties	4,696						4,696
Total Interest, Rents and Royalties		7,749	303				6,779	14,831

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	17,091						17,091
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)	200						200
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		97,620					97,620
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid	3,930						3,930
355.07	Foreign Fire Insurance Tax Distribution	6,270						6,270
355.08	Local Share Assessment/Gaming Proceeds	34,570						34,570
355.09	Marcellus Shale Impact Fee Distribution	491,663						491,663

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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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		553,874	97,620					651,494

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	785						785
362.00	Public Safety	5,135						5,135
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	13,044						13,044
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, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		18,964						18,964

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					4,729		4,729
389.00	All Other Unclassified Operating Revenues	3,509						3,509
Total Unclassified Operating Revenues		3,509				4,729		8,238

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, 2016

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REVENUES

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

TOTAL REVENUES	785,036	97,923					11,508	894,467
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,250						5,250
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	6,200						6,200
403.00	Tax Collection	8,177						8,177
404.00	Solicitor / Legal Services	17,320						17,320
405.00	Secretary / Clerk	13,732						13,732
406.00	Other General Government Administration	18,054						18,054
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	7,278						7,278
Total General Government		76,011						76,011

Public Safety								
410.00	Police							
411.00	Fire	17,656						17,656
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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EXPENDITURES

Public Safety

414.00	Planning and Zoning							
415.00	Emergency Management and Communications	5,154						5,154
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		22,810						22,810

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	84,438						84,438
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		4,635					4,635
433.00	Traffic Control Devices							
434.00	Street Lighting							

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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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	11,429	138					11,567
438.00	Maintenance and Repairs of Roads and Bridges	36,726	69,857					106,583
439.00	Highway Construction and Rebuilding Projects	10,000						10,000
Total Public Works - Highways and Streets		142,593	74,630					217,223

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, 2016

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							
Total Culture and Recreation								

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)	766,849						766,849
472.00	Debt Interest (short-term and long-term)	8,133						8,133
475.00	Fiscal Agent Fees						180	180
Total Debt Service		774,982					180	775,162

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,560						17,560
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	4,749					1,877	6,626

HOPEWELL TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	9,012						9,012
487.00	Other Group Insurance Benefits	23,406						23,406
Total Employer Paid Benefits and Withholding Items		54,727					1,877	56,604

Insurance								
486.00	Insurance, Casualty, and Surety	13,332						13,332
Total Insurance		13,332						13,332

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	1,084,455	74,630					2,057	1,161,142
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-299,419	23,293					9,451	-266,675
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HOPEWELL TWP
December 31, 2016

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	216,849		216,849		0		0
NOTE PAYABLE - WATER LINE PROJECT	Note	2014	2019	1,000,000	550,000		550,000		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

HOPEWELL TWP, WASHINGTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

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	10,000		10,000
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	10,000		10,000

EMPLOYEE COMPENSATION

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

113,510

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

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the HOPEWELL TWP have audited, adjusted and settled the various funds and account groups of the HOPEWELL TWP for the year ended December 31, 2016. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of HOPEWELL TWP for the year ended December 31, 2016, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2016

NOTES / COMMENTS