DCED-CLGS-30 (9-09) , Received by DCED: 03/29/2017 Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor

Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

## 2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

010245 CONEWAGO TWP, ADAMS COUNTY



### **BALANCE SHEET**

DCED-CLGS-30 (09-09)

### CONEWAGO TWP, ADAMS County BALANCE SHEET

					ecemper 31, 20	10					
			Governme	ntal Funds		Proprieta	ary 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
	Assets and Other Debits						_				
100-120	Cash and Investments	4,336,142	243,237					3,120,737	!		7,700,116
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	1									
131-139, 150-159	Other Current Assets							1			
160-169	Fixed Assets										
180-189	Other Debits	88,674									88,674
Tot	al Assets and Other Debits	4,424,816	243,237	_				3,120,737			7,788,790

Lia	abilities and Other Credits						
	Payroll Taxes and Other Payroll Withholdings	15,336	;				15,336
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds						

## CONEWAGO TWP, ADAMS County BALANCE SHEET

			Governme	ntal 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
Liab	bilities and Other Credits		•						•		
260-269 L	Long-Term-Liabilities										
242.050	Current Portion of Long-Term Debt and	299,868									299,868
240-259	Other Credits								· I		
Total L	Liabilities and Other Credits	315,204									315,20
Total L	Liabilities and Other Credits	315,204					<u> </u>				315,204
Total L	The State of the S	315,204									315,204
Fund 281-284	Liabilities and Other Credits  and Account Group Equity	315,204									315,204
Fund 281-284 (290.00	Liabilities and Other Credits  and Account Group Equity  Contributed Capital	315,204 4,109,612	243,237					3,120,737			7,473,586
Fund 281-284 (290.00   270-289	and Account Group Equity  Contributed Capital  Investment in General Fixed Assets  Fund Balance / Retained Earnings on		243,237					3,120,737			,

301.00

305.00

308.00

309.00

310.00

310.10

310.20

310.30

310.40

310.50

310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

#### **CONEWAGO TWP, ADAMS County** STATEMENT OF REVENUES AND EXPENDITURES

		Governmen	ntal Funds		Proprieta	ry 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								
Real Estate Taxes	1,410,468							1,410,46
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								<del></del>
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes	24,011							24,01
Real Estate Transfer Taxes	190,460							190,460
Earned Income Taxes / Wage Taxes	902,980					-		902,980
Business Gross Receipts Taxes					<del>"</del>			
Occupation Taxes (levied under Act 511)						·····		
Local Services Tax **	139,567		-					139,56
Amusement / Admission Taxes								
Mechanical Device Taxes	1,750							1,75
Other Local Tax Enabling Act / Act 511 / Taxes							<del>                                     </del>	
Other:								
Total Taxes	2,669,236							2,669,230
Licenses and Permits	]							
All Other Licenses and Permits								
Cable Television Franchise Fees						·		
Total Licenses and Permits						-		
Fines and Forfeits	1							
Fines and Forfeits	39,984		<u>-</u>					39,98
Total Fines and Forfelts	39,984							39,98

### CONEWAGO TWP, ADAMS County

**Governmental Funds** 

#### **STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2016

**Proprietary Funds** 

Fiduciary Fund

Total

				iitai i uiias			ary r unus	riducialy rund	
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>				<u> </u>		· I		
	Interest, Rents and Royalties								
341.00	Interest Earnings	36,358	304					279,722	316,38
342.00	Rents and Royalties								
and the second second	Total Interest, Rents and Royalties	36,358	304					279,722	316,38
	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								
<u> </u>	State	]							
354.03	Highways and Streets	10,602							10,60
354.09	Community Development								
354.15	Recycling / Act 101	66,072							66,07
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	3,002							3,00
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		214,486						214,48
355.04	Alcoholic Beverage Licenses	400							40
355.05	General Municipal Pension System State Aid	100,617							100,61
355.07	Foreign Fire Insurance Tax Distribution	48,659							48,65
355.08	Local Share Assessment/Gaming Proceeds	4,166							4,16
355.09	Marcellus Shale Impact Fee Distribution								

December 31, 2016

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		- 100 no.				Fiophetaly Fullus		Fluuciary Furiu	
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	REVENUES		<del> </del>	<u></u>	······································		<u> </u>	125	
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	233,518	214,486						448,004
	Local Government Units	]							
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	16,905							16,905
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units	16,905							16,905
	Charges for Service								
361.00	General Government	21,684							21,684
362.00	Public Safety	29,728							29,728
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	26							26
364.30	Solid Waste Collection and Disposal Charge (trash)	1,384							1,384
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		48,910						48,910
368.00	Airports								
•									

369.00

370.00 372.00

373.00

374.00

375.00

377.00

378.00 379.00

383.00 386.00

387.00

388.00

389.00

#### **CONEWAGO TWP, ADAMS County** STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds	ŀ	Proprieta	ry Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<u>REVENUES</u>	The september of the second of the second	<u></u>				<u></u>	<u> </u>	
Charges for Service	]							
Bars								
Cemeteries								_
Electric System			-					
Gas System								
Housing System								
Markets								
Transit Systems								
Water System								
All Other Charges for Service								
Total Charges for Service	52,822	48,910						101,73
	_							
Unclassified Operating Revenues								
Special Assessments								
Escheats (sale of personal property)								
Contributions and Donations from Private Sectors								
Fiduciary Fund Pension Contributions							161,719	161,71
All Other Unclassified Operating Revenues	3,084	21						3,10
otal Unclassified Operating Revenues	3,084	21					161,719	164,82

	Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	16,250				16,250
392.00	Interfund Operating Transfers					
393.00	Proceeds of General Long-Term Debt					
394.00	Proceeds of Short Term-Debt					

### CONEWAGO TWP, ADAMS County

### **STATEMENT OF REVENUES AND EXPENDITURES**

			Governme	ntal Funds		Proprieta	ery Funds	Fiduciary Fund	Total
		and the second s	Special						
		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	72,833						1	72,833
	Total Other Financing Sources	89,083							89,083
	TOTAL REVENUES	3,140,990	263,721					441,441	3,846,152
	EXPENDITURES			•	-	•	·		-
	General Government	]							
400.00	Legislative (Governing) Body	13,286		·					13,286
401.00	Executive (Manager or Mayor)	132,440							132,440
402.00	Auditing Services / Financial Administration	30,583							30,583
403.00	Tax Collection	21,096							21,096
404.00	Solicitor / Legal Services	4,187							4,187
405.00	Secretary / Clerk	107,373							107,373
406.00	Other General Government Administration	1,451							1,451
407.00	IT-Networking Services-Data Processing	7,018							7,018
408.00	Engineering Services	13,502	4,750						18,252
409.00	General Government Buildings and Plant	65,134				-			65,134
	Total General Government	396,070	4,750						400,820
	Public Safety	1							
410.00	Police	1,276,747							1,276,747
411.00	Fire	158,071							158,071
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	83,630							83,630

December 31, 2016

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	internal Service	Trust and Agency	Memorandum Only
	<b>EXPENDITURES</b>								-
	Public Safety								
414.00	Planning and Zoning	14,602							14,602
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	1,533,050							1,533,050
	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	400							400
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation ⊘	400							400
P	ublic Works - Highways and Streets	1					•		
430.00	General Services - Administration	151,878							151,878
	Cleaning of Streets and Gutters			-					
	Winter Maintenance - Snow Removal	27,424	80,223		<del> </del>				107,647
433.00	Traffic Control Devices	7,103							7,103
434.00	Street Lighting	40,273							40,273

Parks

#### **CONEWAGO TWP, ADAMS County** STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds		Proprieta	ary Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>EXPENDITURES</b>					· · · · · · · · · · · · · · · · · · ·		······································	···
Public Works - Highways and Streets								
435.00 Sidewalks and Crosswalks								
436.00 Storm Sewers and Drains	171,997							171,99
437.00 Repairs of Tools and Machinery	16,703							16,70
438.00 Maintenance and Repairs of Roads and Bridges	141,302	85,856						227,15
439.00 Highway Construction and Rebuilding Projects	6,732	251,548						258,28
Total Public Works - Highways and Streets	563,412	417,627						981,03
Other Public Works Enterprises		· · · · · · · · · · · · · · · · · · ·	<del> </del>		<del></del>			
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	1,600							1,60
448.00 Water System	46,324							46,32
449.00 Water Transport and Terminals							·	<del></del>
Total Other Public Works Enterprises	47,924							47,92
Culture and Recreation								
451.00 Culture-Recreation Administration	52,850	50						52,90
452.00 Participant Recreation								
453.00 Spectator Recreation								
454.00 Parks							<u> </u>	<del></del> -

December 31, 2016

**Governmental Funds** 

**Proprietary Funds** 

Fiduciary Fund

**Total** 

							<b>,</b>		
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<b>EXPENDITURES</b>			· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>			
	Culture and Recreation	]							
455.00	Shade Trees								
456.00	Libraries	2,500	<del></del>						2,500
457.00	Civil and Military Celebrations		·						
458.00	Senior Citizens' Centers	3,000							3,000
459.00	All Other Culture and Recreation	9,600							9,600
	Total Culture and Recreation	67,950	50						68,000
	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)		99,974						99,974
472.00	Debt Interest (short-term and long-term)		4,953						4,953
475.00	Fiscal Agent Fees								
	Total Debt Service		104,927						104,927
Emplo	oyer Paid Benefits and Withholding Items	]							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	91,047							91,047
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

		Governmental Funds			Proprieta	ary 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	_							
Emplo	oyer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	48,454							48,45
487.00	Other Group Insurance Benefits								
Total	Employer Paid Benefits and Withholding Items	139,501			<u> </u>				139,50
	Insurance	]							
486.00	Insurance, Casualty, and Surety	66,114				_			66,114
	Total Insurance	66,114							66,114
	Inclassified Operating Expenditures	}							
488.00	Fiduciary Fund Benefits and Refunds Paid							198,566	198,56
489.00	All Other Unclassified Expenditures	6,925	54					16,610	23,589
Total Unclassified Operating Expenditures		6,925	54					215,176	222,15
	Other Financing Uses	1							
491.00	Refund of Prior Year Revenues	276				<del>-</del>			270
492.00	Interfund Operating Transfers			-					
493.00	All Other Financing Uses					<del>- · · · ·</del> ·			
	Total Other Financing Uses	276							270
	TOTAL EXPENDITURES	2,821,622	527,408					215,176	3,564,20
EXCE	ESS/DEFICIT OF REVENUES OVER EXPENDITURES	319,368	-263,687		<u> </u>			226,265	281,94

### CONEWAGO TWP

December 31, 2016

DEBT STATEMENT DEBT STATEMENT											
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding corrections and additions.	bond and note issues ac	cording to our	files, excludi	ng bond issue	es redeemed or ref	ınded and de	feased. Pleas	e show the principal p	payments and make	any other necessa	ary
Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (уууу)	Maturity Year (уууу)	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	C.:										
PIB GON	Note	2013	2018	500,000	304,823		99,974		204,849		204,849
Revenue Bonds and Notes											
Lease Rental Debt											
			·								
Other											
				_							
Southeastem Adams Vol. Ernerg. Ser. Guan. Rev. Note, Series 2008	Note	2008	2034	2,700,000	2,265,602		93,958		2,171,644		2,171,64

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

2,376,493

Capitalized lease obligations

Net debt 2,376,493

### CONEWAGO TWP, ADAMS County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

December 31, 2016							
Category	Capital Purchases	Capital Construction	Total				
Community Development							
Electric							
Fire							
Gas System							
General Government	<u> </u>						
Health	<del></del>		······································				
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)

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

#### SIGNATURE AND VERIFICATION

Signed:

Stambaugh Ness, PC Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2016

#### **NOTES / COMMENTS**

The total amount of payroll per the W-3 includes \$75,214 of Authority wages; therefore, only the Township's portion is included in the Employee Compensation section.

The Township has expenditures for Water Systems (line 448.00); however, they do not collect any related revenues that would be reported in line 378.00

The Township has expenditures for Transit Systems (line 447.00); however, they do not collect any related revenues that would be reported in line 377.00

The Township's Other Debits are amounts for payroll and other expenses due from the Municipal Authority, which are reimbursed to the Township on a quarterly basis, as well as escrow receivables.

The debt reported on the debt statement for the 2008 Series related to the firehouse for S.A.V.E.S. includes amounts required to be paid by three other municipalities. The portion of the debt that Conewago Township is responsible for was \$1,624,000 at the time of the original issue. Theses four municipalities pay their respective amounts to S.A.V.E.S. and then they pay the required debt payments.

**Municipal Statistics** Page 1 of 1



# Municipal Statistics 2016 Annual Financial Report

CONEWAGO TWP - 010245 Current Status: PENDING

Balance Sheet Revenues Expenditures Debt Statement Capital Expenditures Final Review

SUBMISSION DETAILS	
Submission Details	
Your form has been submitted to DCED on 3/29/2017	
The status of your annual financial form is PENDING.	
Click here to print a copy of this page for your records.	
This satisfies your annual financial form filing requirement with DCED.  This copy of the report is for your records only- there is no need to send  DCED a hard copy.	
If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at municipalstatistics@pa.gov.	
Close Download PDF	
14 4 1 of € № №	
DCED-CLGS-30 (9-09)  Department of Community & Ec	
400 N	alth Keystone Building North Street, 4th Floor burg, PA 17120-0225
2016 MUNICIPAL ANNUAL AUDIT FINANCIAL REPORT  010245 CONEWAGO TWP, ADAMS COUNTY	