

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010245 CONEWAGO TWP, ADAMS COUNTY

CONEWAGO TWP, ADAMS 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	299,868									299,868
Total Liabilities and Other Credits		315,204									315,204
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	4,109,612	243,237					3,120,737			7,473,586
291-299	Other Equity										
Total Fund and Account Group Equity		4,109,612	243,237					3,120,737			7,473,586
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											7,788,790

CONEWAGO TWP, ADAMS 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

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							

CONEWAGO TWP, ADAMS 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

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		52,822	48,910					101,732

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					161,719		161,719
389.00	All Other Unclassified Operating Revenues	3,084	21					3,105
Total Unclassified Operating Revenues		3,084	21			161,719		164,824

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

December 31, 2016

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REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	72,833					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							
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

CONEWAGO TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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EXPENDITURES

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

Public Works - Highways and Streets								
430.00	General Services - Administration	151,878						151,878
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	27,424	80,223					107,647
433.00	Traffic Control Devices	7,103						7,103
434.00	Street Lighting	40,273						40,273

CONEWAGO TWP, ADAMS 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

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	171,997					171,997
437.00	Repairs of Tools and Machinery	16,703					16,703
438.00	Maintenance and Repairs of Roads and Bridges	141,302	85,856				227,158
439.00	Highway Construction and Rebuilding Projects	6,732	251,548				258,280
Total Public Works - Highways and Streets		563,412	417,627				981,039

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	1,600					1,600
448.00	Water System	46,324					46,324
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		47,924					47,924

Culture and Recreation							
451.00	Culture-Recreation Administration	52,850	50				52,900
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

CONEWAGO TWP, ADAMS 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	2,500						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

Employer 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							

CONEWAGO TWP, ADAMS 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	48,454					48,454
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		139,501					139,501

Insurance							
486.00	Insurance, Casualty, and Surety	66,114					66,114
Total Insurance		66,114					66,114

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					198,566	198,566
489.00	All Other Unclassified Expenditures	6,925	54			16,610	23,589
Total Unclassified Operating Expenditures		6,925	54			215,176	222,155

Other Financing Uses							
491.00	Refund of Prior Year Revenues	276					276
492.00	Interfund Operating Transfers						
493.00	All Other Financing Uses						
Total Other Financing Uses		276					276

TOTAL EXPENDITURES		2,821,622	527,408				215,176	3,564,206
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		319,368	-263,687				226,265	281,946
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CONEWAGO 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											
PIB GON	Note	2013	2018	500,000	304,823		99,974		204,849		204,849
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Southeastern Adams Vol. Emerg. Ser. Guan. Rev. Note, Series 2008	Note	2008	2034	2,700,000	2,265,602		93,958		2,171,644		2,171,644

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

2,376,493

Capitalized lease obligations

0

Net debt

2,376,493

CONEWAGO TWP, ADAMS 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			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

1,225,334

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

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. These four municipalities pay their respective amounts to S.A.V.E.S. and then they pay the required debt payments.



Municipal Statistics
2016 Annual Financial Report

CONEWAGO
TWP - 010245
Current Status:
PENDING

Balance Sheet	Revenues	Expenditures	Debt Statement	Capital Expenditures	Final Review
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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.
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If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at municipalstatistics@pa.gov.

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Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
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Harrisburg, PA 17120-0225

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