

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671414 PENN TWP, YORK COUNTY

PENN TWP, YORK County

BALANCE SHEET

December 31, 2018

		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		52,388									52,388
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	4,140,326	1,477,276	5,143,769		7,490,409		12,694,216			30,945,996
291-299	Other Equity										
Total Fund and Account Group Equity		4,140,326	1,477,276	5,143,769		7,490,409		12,694,216			30,945,996
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											30,998,384

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	5,307,574						5,307,574
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							
310.10	Real Estate Transfer Taxes	384,890						384,890
310.20	Earned Income Taxes / Wage Taxes	2,176,546						2,176,546
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	404,372						404,372
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		8,273,382						8,273,382

Licenses and Permits

320-322	All Other Licenses and Permits	22,125						22,125
321.80	Cable Television Franchise Fees	251,271						251,271
Total Licenses and Permits		273,396						273,396

Fines and Forfeits

330-332	Fines and Forfeits	114,360						114,360
Total Fines and Forfeits		114,360						114,360

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	25,692	11,743	46,863		95,402		179,700
342.00	Rents and Royalties	360,114						360,114
Total Interest, Rents and Royalties		385,806	11,743	46,863		95,402		539,814

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants					239,066		239,066
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal						239,066		239,066

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	59,713						59,713
354.00	All Other State Capital and Operating Grants	14,676						14,676
355.01	Public Utility Realty Tax (PURTA)	8,048						8,048
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		530,492					530,492
355.04	Alcoholic Beverage Licenses	3,350						3,350
355.05	General Municipal Pension System State Aid	482,492						482,492
355.07	Foreign Fire Insurance Tax Distribution	36,139						36,139
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	9,127						9,127
Total State		613,545	530,492					1,144,037

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	59,333						59,333
362.00	Public Safety	346,962						346,962
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.)				4,571,903			4,571,903
364.30	Solid Waste Collection and Disposal Charge (trash)	1,003,772						1,003,772
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	8,560						8,560
368.00	Airports							

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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		1,418,627			4,571,903			5,990,530

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		161,485					161,485
388.00	Fiduciary Fund Pension Contributions					1,002,608		1,002,608
389.00	All Other Unclassified Operating Revenues	89,735		801	18,271			108,807
Total Unclassified Operating Revenues		89,735	161,485	801	18,271	1,002,608		1,272,900

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition			12,260		5,108		17,368
392.00	Interfund Operating Transfers		39,321	96,599				135,920
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	36,089				2,440		38,529
Total Other Financing Sources		36,089	39,321	108,859		7,548		191,817
TOTAL REVENUES		11,204,940	743,041	156,523		4,932,190	1,002,608	18,039,302

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	22,202						22,202
401.00	Executive (Manager or Mayor)	354,153						354,153
402.00	Auditing Services / Financial Administration	7,625						7,625
403.00	Tax Collection	12,019						12,019
404.00	Solicitor / Legal Services	14,067						14,067
405.00	Secretary / Clerk							
406.00	Other General Government Administration	5,483						5,483
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	186,536						186,536
409.00	General Government Buildings and Plant	36,207		69,840				106,047
Total General Government		638,292		69,840				708,132

Public Safety								
410.00	Police	4,008,994		4,998				4,013,992
411.00	Fire	2,689,208		992,667				3,681,875
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	5,977		3,070				9,047

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Safety

414.00	Planning and Zoning	171,964						171,964
415.00	Emergency Management and Communications	3,344						3,344
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		6,879,487		1,000,735				7,880,222

Health and Human Services

420.00-425.00	Health and Human Services	10,951						10,951
Total Health and Human Services		10,951						10,951

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	1,078,817						1,078,817
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection			780	3,476,639			3,477,419
Total Public Works - Sanitation		1,078,817		780	3,476,639			4,556,236

Public Works - Highways and Streets

430.00	General Services - Administration	698,977						698,977
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		57,797					57,797
433.00	Traffic Control Devices		23,192					23,192
434.00	Street Lighting	2,324	76,262					78,586

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	76,714	2,980					79,694
437.00	Repairs of Tools and Machinery	68,003						68,003
438.00	Maintenance and Repairs of Roads and Bridges	17,502						17,502
439.00	Highway Construction and Rebuilding Projects	12,746	176,126	222,646				411,518
Total Public Works - Highways and Streets		876,266	336,357	222,646				1,435,269

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	157,587						157,587
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		157,587						157,587

Culture and Recreation								
451.00	Culture-Recreation Administration	80,437						80,437
452.00	Participant Recreation			2,579				2,579
453.00	Spectator Recreation							
454.00	Parks							

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	80,000						80,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		160,437		2,579				163,016

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)	370,809				805,000		1,175,809
472.00	Debt Interest (short-term and long-term)	88,125				731,314		819,439
475.00	Fiscal Agent Fees							
Total Debt Service		458,934				1,536,314		1,995,248

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						794,115	794,115
483.00	Pension / Retirement Fund Contributions							

PENN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items							794,115	794,115

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						783,042	783,042
489.00	All Other Unclassified Expenditures						53,908	53,908
Total Unclassified Operating Expenditures							836,950	836,950

Other Financing Uses								
491.00	Refund of Prior Year Revenues	26,459				9,360		35,819
492.00	Interfund Operating Transfers	39,321	35,153	61,446				135,920
493.00	All Other Financing Uses							
Total Other Financing Uses		65,780	35,153	61,446		9,360		171,739

TOTAL EXPENDITURES	10,326,551	371,510	1,358,026		5,022,313		1,631,065	18,709,465
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	878,389	371,531	-1,201,503		-90,123		-628,457	-670,163
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PENN TWP
December 31, 2018

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											
GOB Series 2009	Bond	2009	2030	18,190,000	13,065,000		805,000		12,260,000		12,260,000
Construction Fund Loan 2014	Note	2014	2024	2,000,000	1,363,574		194,102		1,169,472		1,169,472
GOB Series 2017	Bond	2017	2027	2,000,000	1,985,257		176,707		1,808,550		1,808,550
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	15,238,022
Capitalized lease obligations	0
Net debt	15,238,022

PENN TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	1,055,595		1,055,595
Gas System			
General Government	69,840		69,840
Health			
Housing			
Libraries			
Mass Transit			
Parks		2,579	2,579
Police	97,845		97,845
Recreation			
Sewer	203,069	234,459	437,528
Solid Waste			
Streets / Highways	231,346	288,848	520,194
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,657,695	525,886	2,183,581

EMPLOYEE COMPENSATION

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

5,027,282

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

SIGNATURE AND VERIFICATION

Signed: Smith Elliott Kearns & Company, LLC Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS

Defined Contribution Plan

The Township's defined contribution pension plan is not reported as a Fiduciary Fund of the Township for reporting on the DCED report, due to the fact that the Township does not hold the assets in a fiduciary capacity.