

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

360245 COLERAIN TWP, LANCASTER COUNTY

COLERAIN TWP, LANCASTER County

BALANCE SHEET

December 31, 2017

		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	42,475	49,283								91,758
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		45,172	49,283								94,455
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	162,684	435,405					275,714			873,803
291-299	Other Equity										
Total Fund and Account Group Equity		162,684	435,405					275,714			873,803
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											968,258

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	155,900						155,900
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	17,903						17,903
310.10	Real Estate Transfer Taxes	74,748						74,748
310.20	Earned Income Taxes / Wage Taxes	345,252						345,252
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		593,803						593,803

Licenses and Permits

320-322	All Other Licenses and Permits	1,805						1,805
321.80	Cable Television Franchise Fees							
Total Licenses and Permits		1,805						1,805

Fines and Forfeits

330-332	Fines and Forfeits	849						849
Total Fines and Forfeits		849						849

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	764	1,931				21,351	24,046
342.00	Rents and Royalties	110						110
Total Interest, Rents and Royalties		874	1,931				21,351	24,156

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	9,607						9,607
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)	624						624
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		260,906					260,906
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	13,765						13,765
355.07	Foreign Fire Insurance Tax Distribution	26,169						26,169
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

State

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	109						109
Total State		50,274	260,906					311,180

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	16,189					79,475	95,664
362.00	Public Safety	80,235						80,235
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.)							
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		1,555					1,555
368.00	Airports							

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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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		96,424	1,555				79,475	177,454

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,000	200					1,200
388.00	Fiduciary Fund Pension Contributions					14,560		14,560
389.00	All Other Unclassified Operating Revenues	4,025						4,025
Total Unclassified Operating Revenues		5,025	200				14,560	19,785

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	37	8,060					8,097
392.00	Interfund Operating Transfers	187,298	170,600				1,100	358,998
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	755						755
Total Other Financing Sources		188,090	178,660				1,100	367,850
TOTAL REVENUES		937,144	443,252				116,486	1,496,882

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	22,813						22,813
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,225						1,225
403.00	Tax Collection	10,112						10,112
404.00	Solicitor / Legal Services	14,207						14,207
405.00	Secretary / Clerk	49,513						49,513
406.00	Other General Government Administration	99						99
407.00	IT-Networking Services-Data Processing	440						440
408.00	Engineering Services	49,625						49,625
409.00	General Government Buildings and Plant	12,541						12,541
Total General Government		160,575						160,575

Public Safety								
410.00	Police							
411.00	Fire	47,169						47,169
412.00	Ambulance / Rescue	2,000						2,000
413.00	UCC and Code Enforcement	80,080						80,080

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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EXPENDITURES

Public Safety								
414.00	Planning and Zoning	31,925						31,925
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	4,800						4,800
Total Public Safety		165,974						165,974

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	35						35
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		35						35

Public Works - Highways and Streets								
430.00	General Services - Administration	48,597						48,597
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	36,385						36,385
433.00	Traffic Control Devices	1,730						1,730
434.00	Street Lighting							

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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	53,555						53,555
438.00	Maintenance and Repairs of Roads and Bridges	144,392	86,787					231,179
439.00	Highway Construction and Rebuilding Projects		193,543					193,543
Total Public Works - Highways and Streets		284,659	280,330					564,989

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	6,656	4,475					11,131

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	6,000						6,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	1,000						1,000
459.00	All Other Culture and Recreation	1,000						1,000
Total Culture and Recreation		14,656	4,475					19,131

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)	19,167	24,520					43,687
472.00	Debt Interest (short-term and long-term)	2,715	121					2,836
475.00	Fiscal Agent Fees							
Total Debt Service		21,882	24,641					46,523

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	16,366						16,366
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	14,649						14,649

COLERAIN TWP, LANCASTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	16,258						16,258
487.00	Other Group Insurance Benefits	63,944						63,944
Total Employer Paid Benefits and Withholding Items		111,217						111,217

Insurance								
486.00	Insurance, Casualty, and Surety	15,795						15,795
Total Insurance		15,795						15,795

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	54					90,586	90,640
492.00	Interfund Operating Transfers	171,500	149,700				37,798	358,998
493.00	All Other Financing Uses							
Total Other Financing Uses		171,554	149,700				128,384	449,638

TOTAL EXPENDITURES		946,347	459,146				128,384	1,533,877
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-9,203	-15,894				-11,898	-36,995
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COLERAIN TWP
December 31, 2017

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											
Land Purchase	Note	2007	2019	177,500	61,641		19,167		42,474		42,474
Revenue Bonds and Notes											
Lease Rental Debt											
Backhoe	Note	2014	2017	116,144	49,283		24,520		24,763		24,763
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	67,237
Capitalized lease obligations	0
Net debt	67,237

COLERAIN TWP, LANCASTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

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)

207,683

December 31, 2017

NOTES / COMMENTS