DCED-CLGS-30 (9-09)

Received by DCED: 03/20/2019
Approved by DCED:

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

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

520065 DELAWARE TWP, PIKE COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

DELAWARE TWP, PIKE 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
Assets and Other Debits											
100-120	Cash and Investments	1,836,981	1,296,005								3,132,986
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,836,981	1,296,005								3,132,986
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds										

DELAWARE TWP, PIKE 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	38,098									38,098
Total Liabilities and Other Credits		38,098									38,098
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	1,798,883	1,296,005								3,094,888
291-299	Other Equity										
Total Fund and Account Group Equity		1,798,883	1,296,005								3,094,888
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,132,986

DELAWARE TWP, PIKE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	945,786	295,818						1,241,604
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	154,463							154,463
310.20	Earned Income Taxes / Wage Taxes								
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	1,100,249	295,818						1,396,067
Licenses and Permits									
320-322	All Other Licenses and Permits	275							275
321.80	Cable Television Franchise Fees	39,552							39,552
	Total Licenses and Permits	39,827							39,827
Fines and Forfeits									
330-332	Fines and Forfeits	2,913							2,913
	Total Fines and Forfeits	2,913							2,913

DELAWARE TWP, PIKE 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									
Interest, Rents and Royalties									
341.00	Interest Earnings	12,134	14,382						26,516
342.00	Rents and Royalties	1,000							1,000
Total Interest, Rents and Royalties		13,134	14,382						27,516
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								
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)	1,423							1,423
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		215,582						215,582
355.04	Alcoholic Beverage Licenses	1,200							1,200
355.05	General Municipal Pension System State Aid	34,623							34,623
355.07	Foreign Fire Insurance Tax Distribution	41,630							41,630
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

DELAWARE TWP, PIKE 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									
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes	7,198							7,198
	Total State	86,074	215,582						301,656
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	11,909							11,909
362.00	Public Safety	83,932							83,932
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)	11,800							11,800
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health	9,436							9,436
366.00	Human Services								
367.00	Culture and Recreation		4,835						4,835
368.00	Airports								

DELAWARE TWP, PIKE 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	1,285							1,285
	Total Charges for Service	118,362	4,835						123,197
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								
389.00	All Other Unclassified Operating Revenues		1,595						1,595
	Total Unclassified Operating Revenues		1,595						1,595
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers	250,000	800,000						1,050,000
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

DELAWARE TWP, PIKE 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		75						75
Total Other Financing Sources		250,000	800,075						1,050,075
TOTAL REVENUES		1,610,559	1,332,287						2,942,846
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	10,033							10,033
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	6,937							6,937
403.00	Tax Collection	17,905	2,541						20,446
404.00	Solicitor / Legal Services	70,544							70,544
405.00	Secretary / Clerk	58,077							58,077
406.00	Other General Government Administration	137,568							137,568
407.00	IT-Networking Services-Data Processing	9,668							9,668
408.00	Engineering Services	22,573	8,153						30,726
409.00	General Government Buildings and Plant	260,933							260,933
Total General Government		594,238	10,694						604,932
Public Safety									
410.00	Police								
411.00	Fire	81,521	147,809						229,330
412.00	Ambulance / Rescue	10,828							10,828
413.00	UCC and Code Enforcement	64,044							64,044

DELAWARE TWP, PIKE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning	18,387							18,387
415.00	Emergency Management and Communications	42,334							42,334
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		217,114	147,809						364,923
Health and Human Services									
420.00-425.00	Health and Human Services	11,096							11,096
Total Health and Human Services		11,096							11,096
Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	20,160							20,160
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		20,160							20,160
Public Works - Highways and Streets									
430.00	General Services - Administration	212,039							212,039
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	37,826	29,424						67,250
433.00	Traffic Control Devices	4,696							4,696
434.00	Street Lighting								

DELAWARE TWP, PIKE 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								
437.00	Repairs of Tools and Machinery	45,975							45,975
438.00	Maintenance and Repairs of Roads and Bridges	24,758							24,758
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		325,294	29,424						354,718
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		12,180						12,180
453.00	Spectator Recreation								
454.00	Parks		132,095						132,095

DELAWARE TWP, PIKE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

EXPENDITURES

		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
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries		20,617						20,617
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation		164,892						164,892
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)								
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
	Total Debt Service								
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	29,033							29,033
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	53,265							53,265

DELAWARE TWP, PIKE 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	16,490							16,490
487.00	Other Group Insurance Benefits	62,940							62,940
Total Employer Paid Benefits and Withholding Items		161,728							161,728
Insurance									
486.00	Insurance, Casualty, and Surety	48,236							48,236
Total Insurance		48,236							48,236
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	150							150
Total Unclassified Operating Expenditures		150							150
Other Financing Uses									
491.00	Refund of Prior Year Revenues	18,850							18,850
492.00	Interfund Operating Transfers	1,050,000							1,050,000
493.00	All Other Financing Uses	340							340
Total Other Financing Uses		1,069,190							1,069,190
TOTAL EXPENDITURES		2,447,206	352,819						2,800,025
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-836,647	979,468						142,821

DELAWARE 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											
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

DELAWARE TWP, PIKE County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	6,745		6,745
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		218,585	218,585
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	6,745	218,585	225,330

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 370,752

Independent Public Accountant/Certified Public Accountant Submission Page

Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Dale E Kirk Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2018

NOTES / COMMENTS