

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

150425 EAST MARLBOROUGH TWP, CHESTER COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

EAST MARLBOROUGH TWP, CHESTER 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
Assets and Other Debits											
100-120	Cash and Investments	3,304,796	1,015,757	219,387		2,208,578		148,650			6,897,168
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	112,662	503,823			668					617,153
131-139, 150-159	Other Current Assets					61,376					61,376
160-169	Fixed Assets										
180-189	Other Debits									7,080,000	7,080,000
Total Assets and Other Debits		3,417,458	1,519,580	219,387		2,270,622		148,650		7,080,000	14,655,697

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	4,601									4,601
200-209, 231-239	All Other Current Liabilities	44						148,650			148,694
230.00	Due To Other Funds	504,491	30,163			82,499					617,153

EAST MARLBOROUGH TWP, CHESTER County

BALANCE SHEET

December 31, 2017

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									6,685,000	6,685,000
240-259	Current Portion of Long-Term Debt and Other Credits									395,000	395,000
Total Liabilities and Other Credits		509,136	30,163			82,499		148,650		7,080,000	7,850,448
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	2,908,322	1,489,417	219,387		2,188,123					6,805,249
291-299	Other Equity										
Total Fund and Account Group Equity		2,908,322	1,489,417	219,387		2,188,123					6,805,249
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											14,655,697

EAST MARLBOROUGH TWP, CHESTER 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	756,944	836,850					1,593,794
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	374,479						374,479
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 **	217,093						217,093
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,348,516	836,850					2,185,366

Licenses and Permits

320-322	All Other Licenses and Permits	232,920	11,068					243,988
321.80	Cable Television Franchise Fees	190,035						190,035
Total Licenses and Permits		422,955	11,068					434,023

Fines and Forfeits

330-332	Fines and Forfeits	98,109						98,109
Total Fines and Forfeits		98,109						98,109

EAST MARLBOROUGH TWP, CHESTER 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

Interest, Rents and Royalties								
341.00	Interest Earnings	29,462	3,231	1,287		7,750		41,730
342.00	Rents and Royalties	24,000						24,000
Total Interest, Rents and Royalties		53,462	3,231	1,287		7,750		65,730

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	39,619		359,398				399,017
355.01	Public Utility Realty Tax (PURTA)	1,882						1,882
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		331,065					331,065
355.04	Alcoholic Beverage Licenses	1,800						1,800
355.05	General Municipal Pension System State Aid	41,294						41,294
355.07	Foreign Fire Insurance Tax Distribution		68,430					68,430
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

EAST MARLBOROUGH TWP, CHESTER 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							
Total State		84,595	399,495	359,398				843,488

Local Government Units								
357.03	Highways and Streets			225,000				225,000
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				225,000				225,000

Charges for Service								
361.00	General Government							
362.00	Public Safety	274,791						274,791
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	33,989						33,989
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,248,336			1,248,336
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							
368.00	Airports							

EAST MARLBOROUGH TWP, CHESTER 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

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		308,780				1,248,336		1,557,116

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	11,211						11,211
Total Unclassified Operating Revenues		11,211						11,211

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	225,000						225,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

EAST MARLBOROUGH TWP, CHESTER 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

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	31,671			4,254		35,925
Total Other Financing Sources		256,671			4,254		260,925

TOTAL REVENUES

2,584,299	1,250,644	585,685		1,260,340			5,680,968
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	12,500					12,500
401.00	Executive (Manager or Mayor)	76,500					76,500
402.00	Auditing Services / Financial Administration	7,450					7,450
403.00	Tax Collection	15,877					15,877
404.00	Solicitor / Legal Services	73,147					73,147
405.00	Secretary / Clerk	23,903					23,903
406.00	Other General Government Administration	27,433					27,433
407.00	IT-Networking Services-Data Processing	8,116					8,116
408.00	Engineering Services	364,693					364,693
409.00	General Government Buildings and Plant	111,202					111,202
Total General Government		720,821					720,821

Public Safety

410.00	Police	299,853					299,853
411.00	Fire		765,623				765,623
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

EAST MARLBOROUGH TWP, CHESTER 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

Public Safety

414.00	Planning and Zoning	42,917						42,917
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		342,770	765,623					1,108,393

Health and Human Services

420.00-425.00	Health and Human Services	3,427						3,427
Total Health and Human Services		3,427						3,427

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				456,174			456,174
Total Public Works - Sanitation					456,174			456,174

Public Works - Highways and Streets

430.00	General Services - Administration	291,216						291,216
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	3,225	32,020					35,245
433.00	Traffic Control Devices	26,107	26,819					52,926
434.00	Street Lighting	5,979						5,979

EAST MARLBOROUGH TWP, CHESTER 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

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	113,309	4,709					118,018
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		439,836	63,548					503,384

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	5,153		169,270				174,423

EAST MARLBOROUGH TWP, CHESTER 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		122,204					122,204
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		5,153	122,204	169,270				296,627

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)				385,000			385,000
472.00	Debt Interest (short-term and long-term)				209,132			209,132
475.00	Fiscal Agent Fees				750			750
Total Debt Service					594,882			594,882

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	61,567						61,567
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	59,654						59,654

EAST MARLBOROUGH TWP, CHESTER 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	54,241						54,241
487.00	Other Group Insurance Benefits	167,953						167,953
Total Employer Paid Benefits and Withholding Items		343,415						343,415

Insurance								
486.00	Insurance, Casualty, and Surety	4,699						4,699
Total Insurance		4,699						4,699

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	423			615			1,038
Total Unclassified Operating Expenditures		423			615			1,038

Other Financing Uses								
491.00	Refund of Prior Year Revenues				18,230			18,230
492.00	Interfund Operating Transfers		225,000					225,000
493.00	All Other Financing Uses							
Total Other Financing Uses			225,000		18,230			243,230

TOTAL EXPENDITURES	1,860,544	951,375	394,270		1,069,901			4,276,090
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	723,755	299,269	191,415		190,439			1,404,878
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EAST MARLBOROUGH 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											
SERIES 2014	Bond	2014	2032	7,845,000	7,465,000		385,000		7,080,000		7,080,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	7,080,000
Capitalized lease obligations	0
Net debt	7,080,000

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	11,564		11,564
Health			
Housing			
Libraries			
Mass Transit			
Parks		165,611	165,611
Police	45,355		45,355
Recreation			
Sewer	6,959		6,959
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	63,878	165,611	229,489

EMPLOYEE COMPENSATION

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

768,528

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

SIGNATURE AND VERIFICATION

Signed: Steven Kutsuflakis Appointed Auditor/CPA

December 31, 2017

NOTES / COMMENTS

Year-end pension information for 2017 is not being provided. Therefore, it will not be included on the audit in Trust & Agency fund.