

**2018 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, 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	4,281,647	1,285,310	153,055		2,473,571		146,839			8,340,422
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	43,661	276,245			667					320,573
131-139, 150-159	Other Current Assets					45,649					45,649
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		4,325,308	1,561,555	153,055		2,519,887		146,839			8,706,644

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	6,239									6,239
200-209, 231-239	All Other Current Liabilities							146,839			146,839
230.00	Due To Other Funds	276,912				43,661					320,573

EAST MARLBOROUGH TWP, CHESTER County

BALANCE SHEET

December 31, 2018

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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		283,151				43,661		146,839			473,651
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	4,042,157	1,561,555	153,055		2,476,226					8,232,993
291-299	Other Equity										
Total Fund and Account Group Equity		4,042,157	1,561,555	153,055		2,476,226					8,232,993
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											8,706,644

EAST MARLBOROUGH TWP, CHESTER 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	746,796	820,049					1,566,845
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	380,854						380,854
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 **	218,718						218,718
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,346,368	820,049					2,166,417

Licenses and Permits

320-322	All Other Licenses and Permits	384,057	11,200					395,257
321.80	Cable Television Franchise Fees	183,780						183,780
Total Licenses and Permits		567,837	11,200					579,037

Fines and Forfeits

330-332	Fines and Forfeits	91,958						91,958
Total Fines and Forfeits		91,958						91,958

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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	83,959	8,569	3,728		21,996		118,252
342.00	Rents and Royalties	24,000						24,000
Total Interest, Rents and Royalties		107,959	8,569	3,728		21,996		142,252

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	23,284						23,284
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants			250,000				250,000
355.01	Public Utility Realty Tax (PURTA)	1,965						1,965
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		343,779					343,779
355.04	Alcoholic Beverage Licenses	1,800						1,800
355.05	General Municipal Pension System State Aid	37,475						37,475
355.07	Foreign Fire Insurance Tax Distribution		62,185					62,185
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, 2018

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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		64,524	405,964	250,000				720,488

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	391						391
362.00	Public Safety	518,294						518,294
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	22,552						22,552
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,328,096			1,328,096
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, 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		541,237				1,328,096		1,869,333

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	3,536						3,536
Total Unclassified Operating Revenues		3,536						3,536

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	339,850		34,000				373,850
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, 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					29,136		29,136
Total Other Financing Sources		339,850		34,000		29,136		402,986

TOTAL REVENUES

3,063,269	1,245,782	287,728		1,379,228			5,976,007
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	11,875						11,875
401.00	Executive (Manager or Mayor)	81,090						81,090
402.00	Auditing Services / Financial Administration	6,800						6,800
403.00	Tax Collection	16,790						16,790
404.00	Solicitor / Legal Services	68,648						68,648
405.00	Secretary / Clerk	24,486						24,486
406.00	Other General Government Administration	31,087						31,087
407.00	IT-Networking Services-Data Processing	10,801						10,801
408.00	Engineering Services	461,164						461,164
409.00	General Government Buildings and Plant	43,136						43,136
Total General Government		755,877						755,877

Public Safety

410.00	Police	250,520						250,520
411.00	Fire		555,068					555,068
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

EAST MARLBOROUGH TWP, CHESTER 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 Safety

414.00	Planning and Zoning	30,945						30,945
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		281,465	555,068					836,533

Health and Human Services

420.00-425.00	Health and Human Services	5,557						5,557
Total Health and Human Services		5,557						5,557

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				494,710			494,710
Total Public Works - Sanitation					494,710			494,710

Public Works - Highways and Streets

430.00	General Services - Administration	315,966						315,966
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,250	92,288					93,538
433.00	Traffic Control Devices	24,555	17,609					42,164
434.00	Street Lighting	5,024						5,024

EAST MARLBOROUGH TWP, CHESTER 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	830						830
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	128,246	383,221					511,467
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		475,871	493,118					968,989

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	229	14,210					14,439

EAST MARLBOROUGH TWP, CHESTER 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		125,458					125,458
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		229	125,458	14,210				139,897

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)				395,000			395,000
472.00	Debt Interest (short-term and long-term)				201,415			201,415
475.00	Fiscal Agent Fees							
Total Debt Service					596,415			596,415

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	58,154						58,154
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	60,764						60,764

EAST MARLBOROUGH TWP, CHESTER 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	60,046						60,046
487.00	Other Group Insurance Benefits	195,582						195,582
Total Employer Paid Benefits and Withholding Items		374,546						374,546

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,889						1,889
Total Unclassified Operating Expenditures		1,889						1,889

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	34,000		339,850				373,850
493.00	All Other Financing Uses							
Total Other Financing Uses		34,000		339,850				373,850

TOTAL EXPENDITURES	1,929,434	1,173,644	354,060		1,091,125			4,548,263
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	1,133,835	72,138	-66,332		288,103			1,427,744
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EAST MARLBOROUGH 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											
SERIES 2014	Bond	2014	2032	7,845,000	7,080,000		395,000		6,685,000		6,685,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	6,685,000
Capitalized lease obligations	0
Net debt	6,685,000

EAST MARLBOROUGH TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	10,065		10,065
Police			
Recreation			
Sewer	67,117		67,117
Solid Waste			
Streets / Highways	7,799		7,799
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	84,981		84,981

EMPLOYEE COMPENSATION

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

766,251

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, 2018

NOTES / COMMENTS

Year-end pension information for 2018 is not being reported. It will not be included on the audit in the Trust & Agency fund.