

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022315 NORTH FAYETTE TWP, ALLEGHENY COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

NORTH FAYETTE TWP, ALLEGHENY County
BALANCE SHEET
 December 31, 2016

		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	2,320,109	543,670	1,373,548		5,703,124		12,767,961			22,708,412
140-144	Tax Receivable	839,122									839,122
121-129, 145-149	Accounts Receivable (excluding taxes)	224,595	1,000			891,300					1,116,895
130.00	Due From Other Funds	108,658				528,508					637,166
131-139, 150-159	Other Current Assets	178,438									178,438
160-169	Fixed Assets					5,400,164					5,400,164
180-189	Other Debits									18,275,565	18,275,565
Total Assets and Other Debits		3,670,922	544,670	1,373,548		12,523,096		12,767,961		18,275,565	49,155,762

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	698,857	3,888	206,487		386,563					1,295,795
230.00	Due To Other Funds	486,120				151,046					637,166

NORTH FAYETTE TWP, ALLEGHENY County

BALANCE SHEET

December 31, 2016

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities					3,668,558				17,701,793	21,370,351
240-259	Current Portion of Long-Term Debt and Other Credits					196,208				573,772	769,980
Total Liabilities and Other Credits		1,184,977	3,888	206,487		4,402,375				18,275,565	24,073,292
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	2,485,945	540,782	1,167,061		8,120,721		12,767,961			25,082,470
291-299	Other Equity										
Total Fund and Account Group Equity		2,485,945	540,782	1,167,061		8,120,721		12,767,961			25,082,470
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											49,155,762

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	3,850,644	189,096					4,039,740
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)	275,021						275,021
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	759,615						759,615
310.20	Earned Income Taxes / Wage Taxes	2,646,634						2,646,634
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	384,788						384,788
310.60	Amusement / Admission Taxes	4,693						4,693
310.70	Mechanical Device Taxes	6,038						6,038
310.90	Other: _____							
	Other: _____							
Total Taxes		7,927,433	189,096					8,116,529

Licenses and Permits

320-322	All Other Licenses and Permits	3,306						3,306
321.80	Cable Television Franchise Fees	335,686						335,686
Total Licenses and Permits		338,992						338,992

Fines and Forfeits

330-332	Fines and Forfeits	100,505						100,505
Total Fines and Forfeits		100,505						100,505

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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							
Total State		444,586	448,415			24,194		917,195

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	22,001						22,001
Total Local Government Units		22,001						22,001

Charges for Service								
361.00	General Government	70,847						70,847
362.00	Public Safety	316,110	831					316,941
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	61,188						61,188
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					2,859,173		2,859,173
364.30	Solid Waste Collection and Disposal Charge (trash)					1,008,292		1,008,292
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	429,727	53,900					483,627
368.00	Airports							

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	5,954						5,954
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		883,826	54,731		3,867,465			4,806,022

Unclassified Operating Revenues

383.00	Special Assessments		37,421	32,400				69,821
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,080	3,686					4,766
388.00	Fiduciary Fund Pension Contributions					732,364		732,364
389.00	All Other Unclassified Operating Revenues	61,277	492		86			61,855
Total Unclassified Operating Revenues		62,357	41,599	32,400	86	732,364		868,806

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	17,986						17,986
392.00	Interfund Operating Transfers	1,621,096	2,624	753,043				2,376,763
393.00	Proceeds of General Long-Term Debt			5,540,000				5,540,000
394.00	Proceeds of Short Term-Debt							

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	14,018		254		4,473	18,745
Total Other Financing Sources		1,653,100	2,624	6,293,297		4,473	7,953,494

TOTAL REVENUES

11,486,604	739,861	6,331,174		3,913,663		1,531,457	24,002,759
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	35,849					35,849
401.00	Executive (Manager or Mayor)	373,411					373,411
402.00	Auditing Services / Financial Administration	233,073	1,468	600		13,838	248,979
403.00	Tax Collection	84,327					84,327
404.00	Solicitor / Legal Services	124,711				10,572	135,283
405.00	Secretary / Clerk						
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing	83,787					83,787
408.00	Engineering Services	130,843	3,081	5,368		39,936	179,228
409.00	General Government Buildings and Plant	590,985		14,539			605,524
Total General Government		1,656,986	4,549	20,507		64,346	1,746,388

Public Safety

410.00	Police	3,643,733	25,583				3,669,316
411.00	Fire	350,462					350,462
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	175,693					175,693

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	182,175						182,175
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		4,352,063	25,583					4,377,646

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)				922,075			922,075
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,641,368			1,641,368
Total Public Works - Sanitation					2,563,443			2,563,443

Public Works - Highways and Streets

430.00	General Services - Administration	1,621,088		451,958				2,073,046
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	480,377						480,377
433.00	Traffic Control Devices	61,110						61,110
434.00	Street Lighting	127,978						127,978

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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		417					417
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	266,150						266,150
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		2,556,703	417	451,958				3,009,078

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		162,894	106,890				269,784
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises			162,894	106,890				269,784

Culture and Recreation								
451.00	Culture-Recreation Administration	481,859	26,864					508,723
452.00	Participant Recreation	256,317						256,317
453.00	Spectator Recreation							
454.00	Parks	214,383	107	1,506,897				1,721,387

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	179,404						179,404
457.00	Civil and Military Celebrations	70,127	665					70,792
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	302,781		325,775				628,556
Total Culture and Recreation		1,504,871	27,636	1,832,672				3,365,179

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)	450,000		136,926				586,926
472.00	Debt Interest (short-term and long-term)	481,633		15,705	145,926			643,264
475.00	Fiscal Agent Fees	6,100		103,190				109,290
Total Debt Service		937,733		255,821	145,926			1,339,480

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,486			760			20,246
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	572,664						572,664

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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	5,483						5,483
Total Employer Paid Benefits and Withholding Items		597,633			760			598,393

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						715,885	715,885
489.00	All Other Unclassified Expenditures	24,571					43,291	67,862
Total Unclassified Operating Expenditures		24,571					759,176	783,747

Other Financing Uses								
491.00	Refund of Prior Year Revenues	81,366						81,366
492.00	Interfund Operating Transfers	755,667	659,096	50,000		912,000		2,376,763
493.00	All Other Financing Uses			5,039,888				5,039,888
Total Other Financing Uses		837,033	659,096	5,089,888		912,000		7,498,017

TOTAL EXPENDITURES	12,467,593	880,175	7,757,736		3,686,475		759,176	25,551,155
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-980,989	-140,314	-1,426,562		227,188		772,281	-1,548,396
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NORTH FAYETTE TWP

December 31, 2016

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											
General Obligation Bond	Bond	2012	2042	9,800,000	9,530,000		4,910,000		4,620,000		4,620,000
Pennvest	Note	2001	2021	1,413,600	430,091		59,316		370,775		370,775
General Obligation Note	Note	2007	2027	1,457,625	366,048		27,264		338,784		338,784
General Obligation Bond	Bond	2014	2044	8,025,000	7,735,000		270,000		7,465,000		7,465,000
General Obligation Bond	Bond	2015	2045	3,035,000	3,035,000		30,000		3,005,000		3,005,000
General Obligation Bond	Bond	2016	2031	5,540,000	0	5,540,000	65,000		5,475,000		5,475,000
Revenue Bonds and Notes											
Lease Rental Debt											
Garbage Truck Lease	Capital Leases	2011	2016	182,546	30,259		30,259		0		0
Fire Truck Leases	Capital Leases	2008	2017	629,494	140,272		68,835		71,437		71,437
Equipment Lease	Capital Leases	2014	2019	236,645	157,572		37,167		120,405		120,405
John Deer Backhoe	Capital Leases	2015	2020	163,500	163,500		30,924		132,576		132,576
Dump Truck Lease	Capital Leases	2015	2020	239,918	196,191		36,423		159,768		159,768
Garbage Truck Lease	Capital Leases	2015	2020	491,568	475,822		94,236		381,586		381,586
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

21,274,559

Capitalized lease obligations

865,772

Net debt

22,140,331

NORTH FAYETTE TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	106,890		106,890
Health			
Housing			
Libraries			
Mass Transit			
Parks		1,913,566	1,913,566
Police			
Recreation			
Sewer			
Solid Waste	22,689		22,689
Streets / Highways	160,391		160,391
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	289,970	1,913,566	2,203,536

EMPLOYEE COMPENSATION

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

5,122,479

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Maher Duessel Appointed Auditor/CPA

December 31, 2016

NOTES / COMMENTS