HEIDELBERG TOWNSHIP, LEHIGH COUNTY ANNUAL AUDIT & FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2015

ALL FUNDS EQUITY AS OF JANUARY 1, 2015	\$	166,874
Total Revenue - All Funds	, \$	1,193,620
Total Expenditures - All Funds	\$	1,292,445
ALL FUNDS EQUITY AS OF DECEMBER 31, 2015	\$	68,049
STATEMENT OF RESOURCES		
Tax Outstanding	\$	16,592
Value of Township Building	\$	1,019,729
Value of Township Land	\$	250,000
Value of Township Machinery	\$	299,680
Total Resources	\$	1,586,001
Assessed Value of Township	\$	267,596,200

Notice is hereby given that the annual audited financial statement of Heidelberg Township, Lehigh County for the fiscal year ending December 31, 2015, was filed on February 22, 2016 with the Township Secretary, Lehigh County, and the State of Pennsylvania to indicate that the financial records of Heidelberg Township have been found to be in order and will be confirmed absolutely unless an appeal is taken therefrom within 30 days after the time of filing. The report is available for public inspection at the Township building on Route 309, during normal business hours.

2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

390275 HEIDELBERG TWP, LEHIGH COUNTY

BALANCE SHEET



DCED-CLGS-30 (09-09)

HEIDELBERG TWP, LEHIGH County BALANCE SHEET

December 31, 2015

			Governmental Funds	tal Funds		Proprietary Funds	ry Funds	Fid. Fund	Account Groups	Groups	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Fixed Assets Debt	General Long Term Debt	Memorandum Only
	Assets and Other Debits										
100-120	Cash and Investments	9,478	33,579	24,992							68,049
140-144	Tax Receivable										
121-129, 145-149	121-129, Accounts Receivable (excluding taxes)	5,654									5,654
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets	299,680									299,680
180-189	Other Debits										
Tot	Total Assets and Other Debits	314,812	33,579	24,992							373,383

Payroll Taxes and Other Payroll Withholdings	210
200-209, 231-239 All Other Current Liabilities	200-
230.00 Due To Other Funds	23(

HEIDELBERG TWP, LEHIGH County BALANCE SHEET

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			Governmental Funds	ntal Funds		Proprietary Funds	ry Funds	Fid. Fund	Account Groups	Groups	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service Enterprise	Enterprise	Internal Service	Trust and Agency	Trust and General Agency Fixed Assets General Long Term	General Long Term Debt	Memorandum Only
Liabili	Liabilities and Other Credits										
260-269 Lone	260-269 Long-Term-Liabilities										
240-259 Curi	Current Portion of Long-Term Debt and Other Credits										
Total Lia	Total Liabilities and Other Credits										

Fund	Fund and Account Group Equity					_	
281-284	281-284 Contributed Capital						
290.00	290.00 Investment in General Fixed Assets						
270-289	Fund Balance / Retained Earnings on 12/31	314,812	33,579	24,992			373,383
291-299	291-299 Other Equity						
Total	Total Fund and Account Group Equity	314,812	33,579	24,992			373,383
TOTAL	I IARII ITIES AND FIIND AND A	ACCOUNT G	ROUP FOU	7		4	373,383
TOTAL	TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	CCOUNT G	ROUP EQUI	1			0,0,000

December 31, 2015

Memorandum Only	Trust and Agency	Internal Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund
Total	Fiduciary Fund	ry Funds	Proprietary Funds		ntal Funds	Governmental Funds	

REVENUES

	94,335	646,168	Total Taxes	
			Other:	
			Other Local Tax Enabling Act / Act 511 / Taxes	310.90
			Mechanical Device Taxes	310.70
			Amusement / Admission Taxes	310.60
			0 Local Services Tax **	310.50
			Occupation Taxes (levied under Act 511)	310.40
			Business Gross Receipts Taxes	310.30
431,038		431,038	Earned Income Taxes / Wage Taxes	310.20
		57,080	Real Estate Transfer Taxes	310.10
			Per Capita Taxes	310.00
			Regional Asset District Sales Tax (Allegheny County municipalities only)	309.00
			Residence Taxes (levied by cities of the 3rd Class)	308.00
			Occupation Taxes (levied under municipal code)	305.00
252,385	94,335	158,050	Real Estate Taxes	301.00
			Taxes	

Total Fines and Forfeits	330-332 Fines and Forfeits	Fines and Forfeits
378	378	
		2.5
		C
378	378	

321.80

Cable Television Franchise Fees

Total Licenses and Permits

38,831 38,706 125

38,831 38,706 125

320-322 All Other Licenses and Permits

Licenses and Permits

December 31, 2015

Memorandum Only	Trust and Agency	Internal Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund
Total	Fiduciary Fund	ry Funds	Proprietary Funds		ntal Funds	Governmental Fund	

REVENUES

	Interest, Rents and Royalties		
341.00	00 Interest Earnings	207	546
342.00	00 Rents and Royalties	12,775	
	Total Interest, Rents and Royalties	12,982	546
	ř		
	Federal		
351.03	03 Highways and Streets		
351.09	09 Community Development		
351.00	00 All Other Federal Capital and Operating Grants		
352.01	.01 National Forest		
352	352.00 All Other Federal Shared Revenue and Entitlements		
353	353.00 Federal Payments in Lieu of Taxes		

Total Federal

354.09 Community Development 354.15 Recycling / Act 101 354.00 All Other State Capital an 355.01 Public Utility Realty Tax (I 355.02 Motor Vehicle Fuel Tax (I 355.03 Road Turnback 355.04 Alcoholic Beverage Licen		
Recycling / Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback Alcoholic Beverage Licenses	Recycling / Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax (Liquid Fuels Tax) an Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Aid Foreign Fire Insurance Tax Distribution	Recycling / Act 101 All Other State Capital and Operating Grants Public Utility Realty Tax (PURTA) Motor Vehicle Fuel Tax (Liquid Fuels Tax) at Road Turnback Alcoholic Beverage Licenses General Municipal Pension System State Air Foreign Fire Insurance Tax Distribution Local Share Assessment/Gaming Proceeds
ing Grants	ing Grants els Tax) and State on State Aid	ing Grants els Tax) and State on State Aid ution Proceeds
10,922 855 300	10,922 855 300 15,683 22,830	10,922 855 300 15,683 22,830
175,499	175,499	175,499
1 1 1		

December 31, 2015

Memorandum Only	Trust and Agency	Internal Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund
Total	Fiduciary Fund	ry Funds	Proprietary Funds		ntal Funds	Governmental Funds	

REVENUES

	359.00	358.00	357.00	357.03			356.00	355.00	
Total Local Government Units	Local Governmental Units and Authorities Payments in Lieu of Taxes	Local Government Unit Shared Payments for Contracted Intergovernmental Services	All Other Local Governmental Units Capital and Operating Grants	Highways and Streets	Local Government Units	Total State	State Payments in Lieu of Taxes	All Other State Shared Revenues and Entitlements	State
					5	55,850	1,930		
						175,499			
						231,349	1,930		

	Charges for Service					
361.00	General Government	4,634				4,634
362.00	Public Safety	41,572				41,572
363.20	Parking					
363.00	All Other Charges for Highway & Street Services	8,225				8,225
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					
368.00	Airports					

December 31, 2015

Memorandum Only	Trust and Agency	Internal Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund
Total	Fiduciary Fund	ry Funds	Proprietary Funds		ntal Funds	Governmental Fund	

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	54,431			54,431
	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				
-	Total Unclassified Operating Revenues				

	Other Financing Sources					
391.00	391.00 Proceeds of General Fixed Asset Disposition					
392.00	392.00 Interfund Operating Transfers	102,755	1,000			103,755
393.00	393.00 Proceeds of General Long-Term Debt					
394.00	394.00 Proceeds of Short Term-Debt					
1						

December 31, 2015

General Fund	
Special Revenue (Including State Liquid Fuels)	Governmental Funds
Capital Projects	ntal Funds
Debt Service	
Enterprise	Proprieta
Internal Service	Proprietary Funds
Trust and Agency	Fiduciary Fund
Memorandum Only	Total

REVENUES Other Final

												ē				_
- 1	409.00	408.00	407.00	406.00	405.00	404.00	403.00	402.00	401.00	400.00					395.00	
Total General Government	General Government Buildings and Plant	Engineering Services	IT-Networking Services-Data Processing	Other General Government Administration	Secretary / Clerk	Solicitor / Legal Services	Tax Collection	Auditing Services / Financial Administration	Executive (Manager or Mayor)	Legislative (Governing) Body	General Government	EXPENDITURES	TOTAL REVENUES	Total Other Financing Sources	Refunds of Prior Year Expenditures	Other Financing Sources
212,858	47,505	5,973		76,822	38,336	12,943	22,832	1,678		6,769			911,395	102,755		
													271,380	1,000		
													75			
212,858	47,505	5,973		76,822	38,336	12,943	22,832	1,678		6,769			1,182,850	103,755		

413.00

UCC and Code Enforcement

412.00 | Ambulance / Rescue

410.00 Police 411.00 Fire

129,238 20,072 18,014

129,238 20,072 18,014 **Public Safety**

December 31, 2015

	Governmental Funds	ital Funds		Proprietary Funds	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

	419.	418.	417.	416.	415,00	414.00	
Total Public Safety	419.00 Other Public Safety	418.00 Public Scales (weights and measures)	417,00 Examination of Licensed Occupations	416.00 Militia and Armories	00 Emergency Management and Communications	DO Planning and Zoning	Public Safety
178,363						11,039	
178,363						11,039	

	42	42	42		H. #		42 42	
429.00 Wastewater / Sewage Treatment and Collection	428.00 Weed Control	Solid Waste Collection and Disposal (garbage)	426.00 Recycling Collection and Disposal	Public Works - Sanitation		Total Health and Human Services	420.00- 425.00 Health and Human Services	Health and Human Services
6,298			5,725					
6,298			5,725					

7	Public Works - Highways and Streets					
430.00	430.00 General Services - Administration	425,842				425,842
431.00	431.00 Cleaning of Streets and Gutters					
432.00	432.00 Winter Maintenance – Snow Removal	67,354	6,875			74,229
433.00	433.00 Traffic Control Devices	11,407				11,407
434.00	434.00 Street Lighting	1,659				1,659

Total Public Works - Sanitation

12,023

12,023

	Governme	Governmental Funds		Proprietary Funds	ry Funds	Fiduciary Fund
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency

Memorandum Only

Total

EXPENDITURES

693,553	184,244	509,309	Total Public Works - Highways and Streets	Tot
93,397	93,397		439.00 Highway Construction and Rebuilding Projects	439.00
83,972	83,972		438.00 Maintenance and Repairs of Roads and Bridges	438.00
			437.00 Repairs of Tools and Machinery	437.00
3,047		3,047	436.00 Storm Sewers and Drains	436.00
			435.00 Sidewalks and Crosswalks	435.00
			Public Works - Highways and Streets	77

	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	
3	Total Other Public Works Enterprises	

	Culture and Recreation					
451.00	451.00 Culture-Recreation Administration					
452.00	452.00 Participant Recreation					
453.00	453.00 Spectator Recreation					
454.00	454.00 Parks	6,200				6,200

December 31, 2015

	Governme	Governmental Funds		Proprietary Funds	ıry Funds	Fiduciary Fund
General Fund	Special Revenue d (Including State Liquid	Capital Projects	Debt Service	Enterprise	internal Service	Trust and Agency

EXPENDITURES

Total Community Development	465-469 All Other Community Development	464.00 Economic Opportunity	463.00 Economic Development	462.00 Community Development and Housing	461.00 Conservation of Natural Resources	Community Development	Total Culture and Recreation	459.00 All Other Culture and Recreation	458.00 Senior Citizens' Centers	457.00 Civil and Military Celebrations	456.00 Libraries	455,00 Shade Trees	Culture and Recreation
opment 100	ent			using 100	es	ment	eation 6,200						ion
100				100			6,200						

18,841		18,841	18,	483.00 Pension / Retirement Fund Contributions	483.00
				482.00 Judgments and Losses	482.00
				Employer Paid Withholding Taxes and Unemployment Compensation	481.00
				Employer Paid Benefits and Withholding Items	Emplo

475.00 Fiscal Agent Fees

Total Debt Service

28,403

471.00 Debt Principal (short-term and long-term)
472.00 Debt Interest (short-term and long-term)

Debt Service

26,199

26,199

2,204

28,403

2,204

December 31, 2015

Special Revenue General Fund (Including State Liquid Fuels)	Gov
	Governmental Funds
Capital Projects	unds
Debt Service	
Enterprise	Proprietary Funds
Internal Service	ry Funds
Trust and Agency	Fiduciary Fund
Memorandum Only	Total

EXPENDITURES

1,292,444	286,999	1,005,445	TOTAL EXPENDITURES
103,755	102,755	1,000	Total Other Financing Uses
			493.00 All Other Financing Uses
103,755	102,755	1,000	492.00 Interfund Operating Transfers
			491.00 Refund of Prior Year Revenues
			Other Financing Uses
			Total Unclassified Operating Expenditures
			489.00 All Other Unclassified Expenditures
			488.00 Fiduciary Fund Benefits and Refunds Paid
			Unclassified Operating Expenditures
38,348		38,348	Total Insurance
38,348		38,348	486.00 Insurance, Casualty, and Surety
			Insurance
18,841		18,841	Total Employer Paid Benefits and Withholding Items
			487.00 Other Group Insurance Benefits
			484.00 Worker Compensation Insurance
			Employer Paid Benefits and Withholding Items

EXCESS/DEFICIT OF REVENUES OVER
EXPENDITURES

-94,050

-15,619

75

-109,594

HEIDELBERG TWP

December 31, 2015

				DEB1	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.	bond and note issues ac	cording to our	files, excludi	ng bond issue	ss redeemed or ref	unded and de	feased. Pleas	se show the principal p	payments and make	any other necessa	Ā
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 Pald 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											
2001 Sterling Truck	Note	2011	2016	20,000	6,294		4,186		2,108		2,108
Revenue Bonds and Notes											
Tiger Mower	Note	2014	2019	113,073	93,361		22,012		71,349		71,349
Lease Rental Debt											
Other											
(1) - excludes unamortized premium/discount	1			Total bonds	Total bonds and notes outstanding	ling					73,457
				Capitalized le	Capitalized lease obligations						

Net debt

73,457

HEIDELBERG TWP, LEHIGH County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

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

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

and settlement was made in accordance with law rather than with generally accepted auditing standards I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the HEIDELBERG TWP have audited, adjusted and settled the various funds and account groups of the HEIDELBERG TWP for the year ended December 31, 2015. My/Our audit, adjustment

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles. related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the

These financial statements do not include all of the disclosures required by generally accepted accounting principles

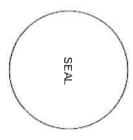
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of HEIDELBERG TWP for the year ended December 31, 2015, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Susan Zellner Elected Auditor
Charles Perich Elected Auditor

Sharon Metzger Elected Auditor

Subscribed and sworn to before me this 22 day of February, 2016.



Signed:

Witness (Controller)/Auditor (Auditors)

December 31, 2015

NOTES / COMMENTS