

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

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

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**





**HEIDELBERG TWP, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

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

**REVENUES**

Taxes								
301.00	Real Estate Taxes	158,050	94,335					252,385
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	57,080						57,080
310.20	Earned Income Taxes / Wage Taxes	431,038						431,038
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 Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
	<b>Total Taxes</b>	646,168	94,335					740,503

Licenses and Permits								
320-322	All Other Licenses and Permits	125						125
321.80	Cable Television Franchise Fees	38,706						38,706
	<b>Total Licenses and Permits</b>	38,831						38,831

Fines and Forfeits								
330-332	Fines and Forfeits	378						378
	<b>Total Fines and Forfeits</b>	378						378











**HEIDELBERG TWP, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

Public Safety									
414.00	Planning and Zoning		11,039						11,039
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								
	<b>Total Public Safety</b>		178,363						178,363

Health and Human Services									
420.00-425.00	Health and Human Services								
	<b>Total Health and Human Services</b>								

Public Works - Sanitation									
426.00	Recycling Collection and Disposal		5,725						5,725
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection		6,298						6,298
	<b>Total Public Works - Sanitation</b>		12,023						12,023

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

**HEIDELBERG TWP, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

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**EXPENDITURES**

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

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							
<b>Total Other Public Works Enterprises</b>								

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

**HEIDELBERG TWP, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

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

**EXPENDITURES**

<b>Culture and Recreation</b>							
455.00	Shade Trees						
456.00	Libraries						
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation						
	<b>Total Culture and Recreation</b>	6,200					6,200

<b>Community Development</b>							
461.00	Conservation of Natural Resources						
462.00	Community Development and Housing	100					100
463.00	Economic Development						
464.00	Economic Opportunity						
465-469	All Other Community Development						
	<b>Total Community Development</b>	100					100

<b>Debt Service</b>							
471.00	Debt Principal (short-term and long-term)	26,199					26,199
472.00	Debt Interest (short-term and long-term)	2,204					2,204
475.00	Fiscal Agent Fees						
	<b>Total Debt Service</b>	28,403					28,403

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

**HEIDELBERG TWP, LEHIGH County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

	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	

**EXPENDITURES**

**Employer Paid Benefits and Withholding Items**

484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
	<b>Total Employer Paid Benefits and Withholding Items</b>	18,841						18,841

**Insurance**

486.00	Insurance, Casualty, and Surety	38,348						38,348
	<b>Total Insurance</b>	38,348						38,348

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
	<b>Total Unclassified Operating Expenditures</b>							

**Other Financing Uses**

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,000	102,755					103,755
493.00	All Other Financing Uses							
	<b>Total Other Financing Uses</b>	1,000	102,755					103,755

**TOTAL EXPENDITURES**

		1,005,445	286,999					1,292,444
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		-94,050	-15,619	75				-109,594
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HEIDELBERG TWP  
December 31, 2015

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
2001 Sterling Truck	Note	2011	2016	20,000	6,294		4,186		2,108		2,108
<b>Revenue Bonds and Notes</b>											
Tiger Mower	Note	2014	2019	113,073	93,361		22,012		71,349		71,349
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	73,457
Capitalized lease obligations	0
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:			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

266,336

**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

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 and settlement was made in accordance with law rather than with generally accepted auditing standards

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

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when 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.

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**

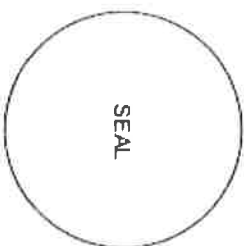
Signed:

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:

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Witness (Controller)/Auditor (Auditors)





December 31, 2015

**NOTES / COMMENTS**