

PUBLIC NOTICE
HEIDELBERG TOWNSHIP, LEHIGH COUNTY
ANNUAL AUDIT & FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2016

ALL FUNDS EQUITY AS OF JANUARY 1, 2016	\$ 68,049
Total Revenue - All Funds	\$ 1,287,152
Total Expenditures - All Funds	\$ (1,184,290)
ALL FUNDS EQUITY AS OF DECEMBER 31, 2016	170,911
STATEMENT OF RESOURCES	
Tax Outstanding	\$ 15,094
Value of Township Building	\$ 1,019,729
Value of Township Land	\$ 250,000
Value of Township Machinery	\$ 299,680
Total Resources	1,584,503
Assessed Value of Township	\$ 269,686,300

Notice is hereby given that the annual audited financial statement of Heidelberg Township, Lehigh County for the fiscal year ending December 31, 2016, was filed on February 27, 2017 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.

Mar. 1

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2016 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, 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	133,345	12,478	25,088							170,911
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
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										
Total Assets and Other Debits		433,025	12,478	25,088							470,591

Liabilities and Other Credits								
210-229	Payroll Taxes and Other Payroll Withholdings							
200-209, 231-239	All Other Current Liabilities							
230.00	Due To Other Funds							

December 31, 2016

[illegible][illegible]

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	470.59
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HEIDELBERG TWP, LEHIGH 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	166,054	104,564						270,618
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	45,837							45,837
310.20	Earned Income Taxes / Wage Taxes	459,984							459,984
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: _____								
Total Taxes		671,875	104,564						776,439
Licenses and Permits									
320.322	All Other Licenses and Permits	125							125
321.80	Cable Television Franchise Fees	51,336							51,336
Total Licenses and Permits		51,461							51,461
Fines and Forfeits									
330.332	Fines and Forfeits	434							434
Total Fines and Forfeits		434							434

HEIDELBERG TWP, LEHIGH 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

Interest, Rents and Royalties									
341.00	Interest Earnings	377	424	96					897
342.00	Rents and Royalties	12,775							12,775
Total Interest, Rents and Royalties		13,152	424	96					13,672

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	3,315							3,315
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	838							838
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		205,985						205,985
355.04	Alcoholic Beverage Licenses	300							300
355.05	General Municipal Pension System State Aid	16,546							16,546
355.07	Foreign Fire Insurance Tax Distribution	22,688							22,688
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

HEIDELBERG TWP, LEHIGH 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	1,930							1,930
Total State		45,617	205,985						251,602

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	9,160							9,160
362.00	Public Safety	27,259							27,259
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	8,264							8,264
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	2,434							2,434
368.00	Airports								

HEIDELBERG TWP, LEHIGH 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						
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		47,117					47,117

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	8,543					8,543
Total Unclassified Operating Revenues		8,543					8,543

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers	135,068	2,434				137,502
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short Term-Debt						

HEIDELBERG TWP, LEHIGH 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								
	Total Other Financing Sources	135,068	2,434						137,502

TOTAL REVENUES

	973,267	313,407	96						1,286,770
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	6,553							6,553
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	1,206							1,206
403.00	Tax Collection	23,586							23,586
404.00	Solicitor / Legal Services	4,302							4,302
405.00	Secretary / Clerk	45,362							45,362
406.00	Other General Government Administration	73,412							73,412
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	9,365							9,365
409.00	General Government Buildings and Plant	28,366							28,366
	Total General Government	192,152							192,152

Public Safety

410.00	Police								
411.00	Fire	134,868							134,868
412.00	Ambulance / Rescue	32,590							32,590
413.00	UCC and Code Enforcement	13,071							13,071

HEIDELBERG TWP, LEHIGH 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	11,639					11,639
415.00	Emergency Management and Communications	1,136					1,136
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		193,304					193,304

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)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection	7,119					7,119
Total Public Works - Sanitation		7,119					7,119

Public Works - Highways and Streets							
430.00	General Services - Administration	319,775					319,775
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	20,204					20,204
433.00	Traffic Control Devices	2,673					2,673
434.00	Street Lighting	1,481					1,481

HEIDELBERG TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

December 31, 2010							
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	13,480					13,480
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges		58,528				58,528
439.00	Highway Construction and Rebuilding Projects		140,911				140,911
Total Public Works - Highways and Streets		357,613	199,439				557,052

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	4,056					4,056

HEIDELBERG TWP, LEHIGH 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						
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation						
Total Culture and Recreation		4,056					4,056

Community Development							
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						
Total Community Development		100					100

Debt Service							
471.00	Debt Principal (short-term and long-term)	32,550					32,550
472.00	Debt Interest (short-term and long-term)	3,179					3,179
475.00	Fiscal Agent Fees						
Total Debt Service		35,729					35,729

Employer Paid Benefits and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation						
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions	16,546					16,546

HEIDELBERG TWP, LEHIGH 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							
Total Employer Paid Benefits and Withholding Items		16,546						16,546

Insurance

486.00	Insurance, Casualty, and Surety	39,731						39,731
Total Insurance		39,731						39,731

Unclassified Operating Expenditures

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

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	2,434	135,068					137,502
493.00	All Other Financing Uses	1,000						1,000
Total Other Financing Uses		3,434	135,068					138,502

TOTAL EXPENDITURES

	849,784	334,507						1,184,291
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	123,483	-21,100	96					102,479
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HEIDELBERG 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											
2001 Sterling Truck	Note	2011	2016	20,000	2,108		2,108		0		0
2015 Case Model 580	Note	2016	2021	68,111	68,111		9,494		58,617		58,617
Tiger Mower	Note	2014	2019	113,073	71,349		2,655		68,694		68,694
Revenue Bonds and Notes											
Tiger Mower	Note	2014	2019	113,073	71,349		71,349		0		0
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	127,311
Capitalized lease obligations	0
Net debt	127,311

HEIDELBERG TWP, LEHIGH County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

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

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

272,276

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, 2016. 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, 2016, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Susan Zellner Elected Auditor

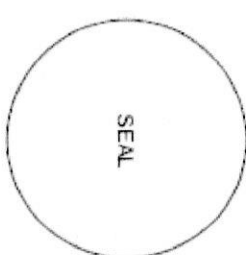
Charles Perich Elected Auditor

Sharon Metzger Elected Auditor

Subscribed and sworn to before me this 22 day of February, 2017.

Signed: _____

Witness (Controller)/Auditor (Auditors)



December 31, 2016

NOTES / COMMENTS