

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

021535 HARMAR TWP, ALLEGHENY COUNTY

HARMAR TWP, ALLEGHENY 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
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		4,753						123,781			128,534
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	1,505,760	1,461,445	362,571				2,502,327			5,832,103
291-299	Other Equity										
Total Fund and Account Group Equity		1,505,760	1,461,445	362,571				2,502,327			5,832,103
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											5,960,637

HARMAR TWP, ALLEGHENY 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	1,366,717						1,366,717
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)	55,339						55,339
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	58,194						58,194
310.20	Earned Income Taxes / Wage Taxes	409,550						409,550
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	290,328						290,328
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	24,350						24,350
310.90	Other: _____							
	Other: _____							
Total Taxes		2,204,478						2,204,478

Licenses and Permits

320-322	All Other Licenses and Permits	100						100
321.80	Cable Television Franchise Fees	70,202						70,202
Total Licenses and Permits		70,302						70,302

Fines and Forfeits

330-332	Fines and Forfeits	31,336						31,336
Total Fines and Forfeits		31,336						31,336

HARMAR TWP, ALLEGHENY 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	24,081	21,328	6,283			307,906	359,598
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		24,081	21,328	6,283			307,906	359,598

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	17,565						17,565
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	30,000						30,000
355.01	Public Utility Realty Tax (PURTA)	2,211						2,211
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		98,167					98,167
355.04	Alcoholic Beverage Licenses	4,200						4,200
355.05	General Municipal Pension System State Aid	107,891						107,891
355.07	Foreign Fire Insurance Tax Distribution	22,141						22,141
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	1,849						1,849

HARMAR TWP, ALLEGHENY 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		185,857	98,167					284,024

Local Government Units								
357.03	Highways and Streets	45,138						45,138
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		45,138						45,138

Charges for Service								
361.00	General Government	24,924						24,924
362.00	Public Safety	72,918						72,918
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		702,800					702,800
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	50						50
368.00	Airports							

HARMAR TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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		97,892	702,800					800,692

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		15,800					15,800
388.00	Fiduciary Fund Pension Contributions					253,639		253,639
389.00	All Other Unclassified Operating Revenues	407						407
Total Unclassified Operating Revenues		407	15,800			253,639		269,846

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	279						279
392.00	Interfund Operating Transfers		250,000					250,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HARMAR TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	18,084	5,789					23,873
Total Other Financing Sources		18,363	5,789	250,000				274,152
TOTAL REVENUES		2,677,854	843,884	256,283			561,545	4,339,566

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	25,081	35					25,116
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	439					15,324	15,763
403.00	Tax Collection	26,094						26,094
404.00	Solicitor / Legal Services	26,777						26,777
405.00	Secretary / Clerk	222,998						222,998
406.00	Other General Government Administration	1,516						1,516
407.00	IT-Networking Services-Data Processing	11,576						11,576
408.00	Engineering Services	42,573						42,573
409.00	General Government Buildings and Plant	29,816						29,816
Total General Government		386,870	35				15,324	402,229

Public Safety								
410.00	Police	1,065,809	15,863					1,081,672
411.00	Fire	48,648						48,648
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	8,750						8,750

HARMAR TWP, ALLEGHENY 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	29,409						29,409
415.00	Emergency Management and Communications	1,833						1,833
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	4,137						4,137
Total Public Safety		1,158,586	15,863					1,174,449

Health and Human Services

420.00-425.00	Health and Human Services	2,200						2,200
Total Health and Human Services		2,200						2,200

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	4,200						4,200
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		429,155					429,155
Total Public Works - Sanitation		4,200	429,155					433,355

Public Works - Highways and Streets

430.00	General Services - Administration	441,828						441,828
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	27,381	67,840					95,221
433.00	Traffic Control Devices	9,566						9,566
434.00	Street Lighting	554	30,019					30,573

HARMAR TWP, ALLEGHENY 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	2,000						2,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	618						618
Total Culture and Recreation		16,465						16,465

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						416,600	416,600
483.00	Pension / Retirement Fund Contributions	205,241						205,241

HARMAR TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	11,051						11,051
Total Employer Paid Benefits and Withholding Items		216,292					416,600	632,892

Insurance								
486.00	Insurance, Casualty, and Surety	38,273						38,273
Total Insurance		38,273						38,273

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						220,424	220,424
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures							220,424	220,424

Other Financing Uses								
491.00	Refund of Prior Year Revenues	6,668						6,668
492.00	Interfund Operating Transfers	250,000						250,000
493.00	All Other Financing Uses							
Total Other Financing Uses		256,668						256,668

TOTAL EXPENDITURES	2,770,710	542,912					652,348	3,965,970
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-92,856	300,972	256,283				-90,803	373,596
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HARMAR 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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

HARMAR TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	1,986		1,986
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	97,060		97,060
Recreation			
Sewer	19,650	145,754	165,404
Solid Waste			
Streets / Highways		181,485	181,485
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	118,696	327,239	445,935

EMPLOYEE COMPENSATION

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

1,166,960

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Richard G. Hill, Jr. Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS