DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
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2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

631505 ROBINSON TWP, WASHINGTON COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

ROBINSON TWP, WASHINGTON 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	1,281,458	553,324								1,834,782
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										
180-189	Other Debits										
Total Assets and Other Debits		1,281,458	553,324								1,834,782
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										

ROBINSON TWP, WASHINGTON 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
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											
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	1,281,458	553,324								1,834,782
291-299	Other Equity										
Total Fund and Account Group Equity		1,281,458	553,324								1,834,782
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,834,782

ROBINSON TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	163,695	33,100						196,795
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	6,453							6,453
310.10	Real Estate Transfer Taxes	48,562							48,562
310.20	Earned Income Taxes / Wage Taxes	202,641							202,641
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	26,961							26,961
310.60	Amusement / Admission Taxes	32,322							32,322
310.70	Mechanical Device Taxes								
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other: _____								
Total Taxes		480,634	33,100						513,734
Licenses and Permits									
320-322	All Other Licenses and Permits	58,049							58,049
321.80	Cable Television Franchise Fees	15,162							15,162
Total Licenses and Permits		73,211							73,211
Fines and Forfeits									
330-332	Fines and Forfeits	9,581							9,581
Total Fines and Forfeits		9,581							9,581

ROBINSON TWP, WASHINGTON 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	1,166	376						1,542
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		1,166	376						1,542
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								
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	478							478
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		636,507						636,507
355.04	Alcoholic Beverage Licenses	600							600
355.05	General Municipal Pension System State Aid	6,490							6,490
355.07	Foreign Fire Insurance Tax Distribution	11,259							11,259
355.08	Local Share Assessment/Gaming Proceeds	44,961							44,961
355.09	Marcellus Shale Impact Fee Distribution	213,313							213,313

ROBINSON TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

REVENUES

		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
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		277,101	636,507						913,608
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	202							202
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units		202							202
Charges for Service									
361.00	General Government								
362.00	Public Safety								
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	52,153							52,153
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								

ROBINSON TWP, WASHINGTON 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	783							783
Total Charges for Service		52,936							52,936
Unclassified Operating Revenues									
383.00	Special Assessments	621							621
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	160							160
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues								
Total Unclassified Operating Revenues		781							781
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	45,205							45,205
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

ROBINSON TWP, WASHINGTON 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	1,594							1,594
Total Other Financing Sources		46,799							46,799
TOTAL REVENUES		942,411	669,983						1,612,394
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	55,964							55,964
401.00	Executive (Manager or Mayor)	40,253							40,253
402.00	Auditing Services / Financial Administration	5,750							5,750
403.00	Tax Collection	12,796							12,796
404.00	Solicitor / Legal Services	86,846							86,846
405.00	Secretary / Clerk	19,015							19,015
406.00	Other General Government Administration	4,907							4,907
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	25,623							25,623
409.00	General Government Buildings and Plant	16,277							16,277
Total General Government		267,431							267,431
Public Safety									
410.00	Police	101,012							101,012
411.00	Fire	1,969	33,100						35,069
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	40,960							40,960

ROBINSON TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning	3,123							3,123
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	7,579							7,579
Total Public Safety		154,643	33,100						187,743
Health and Human Services									
420.00-425.00	Health and Human Services	2,554							2,554
Total Health and Human Services		2,554							2,554
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								
Total Public Works - Sanitation									
Public Works - Highways and Streets									
430.00	General Services - Administration	109,342							109,342
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	11	13,965						13,976
433.00	Traffic Control Devices	424							424
434.00	Street Lighting	7,639							7,639

ROBINSON TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

EXPENDITURES

		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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	5,388	262						5,650
438.00	Maintenance and Repairs of Roads and Bridges	229,263	114,796						344,059
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		352,067	129,023						481,090
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	1,875							1,875
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		1,875							1,875
Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks								

ROBINSON TWP, WASHINGTON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

EXPENDITURES

		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
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	4,500							4,500
Total Culture and Recreation		4,500							4,500
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)	115,543							115,543
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
Total Debt Service		115,543							115,543
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,515							14,515
482.00	Judgments and Losses	2,451							2,451
483.00	Pension / Retirement Fund Contributions	2,512							2,512

ROBINSON TWP, WASHINGTON 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	8,141							8,141
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		27,619							27,619
Insurance									
486.00	Insurance, Casualty, and Surety	18,255							18,255
Total Insurance		18,255							18,255
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	1,264							1,264
Total Unclassified Operating Expenditures		1,264							1,264
Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses									
TOTAL EXPENDITURES		945,751	162,123						1,107,874
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-3,340	507,860						504,520

ROBINSON 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											
KS BANK-DUMP AND LOADER	Note	2015	2016	141,414	115,543		115,543		0		0
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

ROBINSON TWP, WASHINGTON 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: Truck- Peterbilt Dump & plow	137,571		137,571
TOTAL CAPITAL EXPENDITURES	137,571		137,571

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 161,815

JEFFREY J. McCUE & COMPANY, P.C.
Certified Public Accountant

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Independent Auditor's Report

Township Supervisors
Robinson Township-Washington County, Pennsylvania

Report on the Financial Statements

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statement of Capital Expenditures, and Employee Compensation – regulatory basis (the Schedules) included in the Annual Audit and Financial Report of Robinson Township for the year ended December 31, 2016.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED) to meet filing requirements in Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's

internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the evaluation of the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unqualified opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

To meet the financial reporting requirements of Pennsylvania, the Schedules are prepared by Robinson Township on the basis of the instructions provided by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without Financial statement disclosures, without cash flows, without component unit financial information, without government-wide financial statements, without Management's Discussion and analysis, without budgetary comparisons and historical pension information and require all funds to be aggregated by fund type on the Schedules.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Robinson Township as of December 31, 2016, and the results of its operations for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of each fund as of December 31, 2016, and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by DCED.

Jeffrey J. McCue & Company, P.C.

Jeffrey J. McCue & Company, P.C.

July 31, 2017