

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

010275 CUMBERLAND TWP, ADAMS COUNTY

CUMBERLAND TWP, ADAMS 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	31,226										31,226
Total Liabilities and Other Credits	53,530										53,530

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	1,801,914	713,488	43,080				3,634,891				6,193,373
291-299 Other Equity											
Total Fund and Account Group Equity	1,801,914	713,488	43,080				3,634,891				6,193,373

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											6,246,903
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CUMBERLAND TWP, ADAMS 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	1,132,333	182,477					1,314,810
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	25,163						25,163
310.10	Real Estate Transfer Taxes	213,647						213,647
310.20	Earned Income Taxes / Wage Taxes	803,551						803,551
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	106,357						106,357
310.60	Amusement / Admission Taxes	179,894						179,894
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
	Total Taxes	2,460,945	182,477					2,643,422

Licenses and Permits								
320-322	All Other Licenses and Permits	12,809						12,809
321.80	Cable Television Franchise Fees	102,016						102,016
	Total Licenses and Permits	114,825						114,825

Fines and Forfeits								
330-332	Fines and Forfeits	57,143						57,143
	Total Fines and Forfeits	57,143						57,143

CUMBERLAND TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

General Fund	Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
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EXPENDITURES

Public Safety								
414.00	Planning and Zoning		3,036					3,036
415.00	Emergency Management and Communications		750					750
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		1,393,922	158,208	66,277			1,618,407

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							
	Total Public Works - Sanitation							

Public Works - Highways and Streets								
430.00	General Services - Administration		401,233		633			401,866
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		20,928	10,129				31,057
433.00	Traffic Control Devices		7,045					7,045
434.00	Street Lighting		5,198					5,198

CUMBERLAND TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	3,786						3,786
437.00	Repairs of Tools and Machinery	38,448						38,448
438.00	Maintenance and Repairs of Roads and Bridges	28,318	143,247					171,565
439.00	Highway Construction and Rebuilding Projects	248,453		131,815				380,268
Total Public Works - Highways and Streets		753,409	153,376	132,448				1,039,233

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		70,957					70,957
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	520						520

CUMBERLAND TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total	
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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	68,502						68,502
487.00	Other Group Insurance Benefits	4,056						4,056
Total Employer Paid Benefits and Withholding Items		228,434						228,434

Insurance								
486.00	Insurance, Casualty, and Surety	76,034						76,034
Total Insurance		76,034						76,034

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						109,447	109,447
489.00	All Other Unclassified Expenditures						31,140	31,140
Total Unclassified Operating Expenditures							140,587	140,587

Other Financing Uses								
491.00	Refund of Prior Year Revenues	203	66					269
492.00	Interfund Operating Transfers	75,000	7,000					82,000
493.00	All Other Financing Uses							
Total Other Financing Uses		75,203	7,066					82,269
TOTAL EXPENDITURES		3,132,636	392,412	216,239			140,587	3,881,874

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES								
		371,204	110,709	-91,499			231,200	621,614

CUMBERLAND 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											
General Obligation Bond	Bond	2011	2036	1,605,000	1,267,828		51,965		1,215,863		1,215,863
Revenue Bonds and Notes											
Lease Rental Debt											
Backhoe Capital Lease	Capital Leases	2016	2021	102,820	0	102,820	17,514		85,306		85,306
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	1,215,863
Capitalized lease obligations	85,306
Net debt	1,301,169

CUMBERLAND TWP, ADAMS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	26,487		26,487
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	66,277		66,277
Recreation			
Sewer			
Solid Waste			
Streets / Highways	184,634	441,700	626,334
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	277,398	441,700	719,098

EMPLOYEE COMPENSATION

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

1,339,884

CUMBERLAND TOWNSHIP
Notes to Financial Statements
December 31, 2016

COMMENTS

The Township maintains a defined contribution pension plan. This is not reported as a Fiduciary Fund of the Township for reporting on the DCED report, due to the fact the Township does not hold the assets in a fiduciary capacity.