



Annual Audit and Financial Report

Township of Conewago

Dauphin County

for the year 2005

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Return to:

PA Department of Community and Economic Development
Governor's Center for Local Government Services
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, Pennsylvania 17120-0225

Commonwealth of Pennsylvania
Edward G. Rendell, Governor
www.state.pa.us

PA Dept. of Community & Economic Development
Dennis Yablonsky, Secretary
www.NEWpa.com

pennsylvania
GOVERNOR'S CENTER FOR
LOCAL GOVERNMENT SERVICES



Balance Sheet December 31st, 2005

Assets and Other Debits		Governmental Funds			
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>	<i>Debt Service</i>
100-120	Cash and Investments	3,309,880	234,562		
140-144	Tax Receivable				
121-147	Accounts Receivable (excluding taxes)				
148-159	Other Current Assets	133,196			
160-169	Fixed Assets				
180-199	Other Debits				
Total Assets and Other Debits ⇨		3,443,076	234,562		

Liabilities and Other Credits					
210-229	Payroll Taxes & Other Payroll Withholdings	5,572			
200-259	All Other Current Liabilities				
260-269	Long Term Liabilities				
269.99	Other Credits	26,640			
Total Liabilities ⇨		32,212			

Fund and Account Group Equity					
281-284	Contributed Capital				
290.00	Investment in General Fixed Assets				
271-289	Fund Balance/Retained Earnings 12/31	3,410,864	234,562		
Total Fund and Account Group Equity ⇨		3,410,864	234,562		

Balance Sheet December 31st, 2005

Proprietary Funds		Fiduciary Funds	Account Groups		Total
<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>General Fixed Assets</i>	<i>General Long Term Debt</i>	<i>Memorandum Only</i>
5,967		44,225			3,594,634
					133,196
2,516,865					2,516,865
2,522,832		44,225			6,244,695

TOTAL ASSETS	\$ 6,244,695
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					5,572
101					101
2,516,865					2,516,865
					26,640
2,516,966					2,549,178

TOTAL LIABILITIES	\$ 2,549,178
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5,866		44,225			3,695,517
5,866		44,225			3,695,517

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 6,244,695
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Statement of Revenues and Expenditures

INTERGOVERNMENTAL REVENUES		Governmental Funds		
Federal		General Fund	Special Revenue <i>(Inc. State Liquid Fuels)</i>	Capital Projects
351.03	Highways and Streets			
351.09	Community Development			
351.99	All Other Federal Grants			
352.08	National Forest Products			
352.99	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			
355.01	Public Utility Realty Tax	619		
355.02	Motor Vehicle Fuel Tax	1,032	93,124	
355.06	General Municipal Pension System State Aid	2,089		
355.08	Alcoholic Beverage Tax/Beverage Licenses			
355.09	Recycling/Act 101			
355.99	All Other Shared Revenues and Entitlements	31,743		
356.00	State Payments in Lieu of Taxes			
Total State ⇨		35,483	93,124	
Local Government Units				
357.03	Highways and Streets			
357.99	All Other Local Government Unit Grants			
355.01	Local Government Units Payments in Lieu of Taxes			
Total Local Government Units ⇨				

Charges for Service				
361.00	General Government	19,581		
362.00	Public Safety	24,957		
363.20	Parking/Parking Meters, Permits			
363.99	All Other Charges for Highway & Street Services			
364.10	Wastewater/Sewage	800		
364.30	Solid Waste Collection/Trash			
364.60	Host Municipality Fee for Solid Waste Facility			
364.99	Other Charges for Sanitation Services			
365.00	Health			
367.00	Culture and Recreation			
378.00	Water System			
379.00	Other Charges for Services			
Total Charges for Services ⇨		45,338		

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
<i>Debt Service</i>				

	88,523			88,523
				619
				94,156
			2,089	4,178
				31,743
	88,523		2,089	219,219

Total Intergovernmental Revenues	\$ 219,219
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				19,581
				24,957
				800
				45,338

Statement of Revenues and Expenditures

Miscellaneous Revenues		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Inc. State Liquid Fuels)</i>	<i>Capital Projects</i>
383.00	Special Assessments			
387.00	Contributions and Donations from Private Sectors			
389.00	All Other Miscellaneous Revenues	2,478		
Total Miscellaneous Revenues ⇨		2,478		

Other Financing Sources			
391.00	Proceeds of General Fixed Asset Distribution		
392.00	Interfund Operating Transfers		
393.00	Proceeds of General Long Term Debt		
394.00	Proceeds of Tax and Revenue Anticipation Notes		
395.00	Refunds of Prior Year Expenditures		
Total Other Financing Sources ⇨			

TOTAL REVENUES	584,545	99,145	
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EXPENDITURES			
General Government			
400.00	Legislative/Governing Body	3,692	
401.00	Executive/Manager or Mayor		
402.00	Auditing Services/Bookkeeping Services		
403.00	Tax Collection	989	
404.00	Solicitor/Legal Services	13,600	
405.00	Secretary/Clerk	81,119	
406.00	Other General Government Administration		
408.00	Engineering Services	45,087	
409.00	General Government Buildings and Plant	26,801	
Total General Government ⇨		171,288	

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
<i>Debt Service</i>				
			7,936	7,936
	33			2,511
	33		7,936	10,447

	88,556		12,179	784,425
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				3,692
				989
				13,600
				81,119
				45,087
				26,801
				171,288

Statement of Revenues and Expenditures

		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Inc. State Liquid Fuels)</i>	<i>Capital Projects</i>
Public Safety				
410.00	Police			
411.00	Fire	51,296		
412.00	Ambulance/Rescue			
413.00	Protective Inspection	18,753		
414.00	Planning and Zoning	3,784		
415.00	Emergency Management			
419.00	Other Public Safety			
Total Public Safety ⇨		73,833		

Health and Human Services				
420.00	Health and Human Services			

Public Works - Sanitation				
426.00	Recycling Collection and Disposal			
427.00	Solid Waste Collection and Disposal			
429.00	Wastewater/Sewage Collection and Treatment			
Total Public Works - Sanitation ⇨				

Public Works - Highways and Streets				
430.00	General Services	85,235		
431.00	Cleaning of Streets	420		
432.00	Winter Maintenance	42,545		
433.00	Traffic Control Devices	1,018		
434.00	Street Lighting	195		
435.00	Sidewalks and Crosswalks			
436.00	Storm Sewers and Drains			
437.00	Repairs of Tools and Machinery	6,782		
438.00	Road and Bridge Maintenance	5,488	115,599	
439.00	Construction and Rebuilding Projects	2,747		
Total Public Works - Highways and Streets ⇨		144,430	115,599	

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Debt Service</i>	<i>Enterprise</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
				51,296
				18,753
				3,784
				73,833

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	74,203			74,203
	74,203			74,203

				85,235
				420
				42,545
				1,018
				195
				6,782
				121,087
				2,747
				260,029

Statement of Revenues and Expenditures

Other Public Works Enterprises		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Inc. State Liquid Fuels)</i>	<i>Capital Projects</i>
440.00	Airports			
441.00	Cemetaries			
442.00	Electric System			
443.00	Gas System			
444.00	Markets			
445.00	Parking Facilities			
446.00	Storm Water and Flood Control			
447.00	Transit System			
448.00	Water System			
449.00	Water Transport and Terminals			
	Other Public Works Enterprises			
Total Other Public Works Enterprises ⇨				

Culture and Recreation				
451.00	Recreation	5,500		
454.00	Parks			
455.00	Shade Trees			
456.00	Libararies			
458.00	Senior Citizen Centers			
459.00	Other Culture and Recreation			
Total Culture and Recreation ⇨		5,500		

Community Development				
461.00	Conservation of Natural Resources			
462.00	Community Development and Housing			
465.00	Economic Development and Assistance			
466.00	Economic Opportunity			
468.00	Other Community Development			
Total Community Development ⇨				

Statement of Revenues and Expenditures

		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Inc. State Liquid Fuels)</i>	<i>Capital Projects</i>
Debt Service				
471.00	Debt Principal			
472.00	Debt Interest			
473.00	Tax Anticipation Note/Principal			
474.00	Tax Anticipation Note/Interest			
475.00	Fiscal Agent Fees			
Total Debt Service ⇒				

Miscellaneous Expenditures				
481.00	Intergovernmental Expenditures			
482.00	Judgments and Losses			
483.00	Pension/Retirement Fund Contributions	3,186		
484.00	Workers Compensation	5,983		
485.00	Unemployment Compensation			
486.00	Insurance Premiums			
487.00	Employee Benefits Not Allocated to Specific Functions	8,545		
489.00	Other Miscellaneous Expenditures			
Total Miscellaneous Expenditures ⇒		17,714		

Other Financing Uses				
491.00	Refund of Prior Year Revenues			
492.00	Interfund Operating Transfers			
493.00	Other Financing Uses			
Total Other Financing Uses ⇒				

TOTAL EXPENDITURES	412,765	115,599	
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	171,780	-16,454	
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Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
<i>Debt Service</i>				
	24,254			24,254
	24,254			24,254

				3,186
				5,983
				8,545
				17,714

	98,457			626,821
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	-9,901		12,179	157,604
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DEBT STATEMENT

↓List Each Issue or Loan↓	Year of Issue	Original Amount of Issue	Outstanding January 1st or Issued During Year	Principal Paid During Year	Principal Outstanding December 31st
General Obligation Bonds and Other Notes					
Revenue Bonds and Notes					
Guaranteed Sewer Revenue Note	2003	2,843,334	2,384,853	-132,012	2,516,865
Lease Rental Debt					
Tax and Revenue Anticipation Notes					
Other					
TOTAL DEBT AND REVENUE ANTICIPATION NOTES					2,516,865

Diana M. Reed & Associates, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

1505 East Chocolate Avenue
Hershey, PA 17033
Phone (717)533-5513
(717)533-9858
FAX (717)533-6847
(717)533-4743

To the Conewago Township Board of Supervisors
President Judge of the Court of Common Pleas
Secretary of the Department of Community and
Economic Development

We have audited the accompanying Annual Audit and Financial Report of Conewago Township, Pennsylvania, as of and for the year ended December 31, 2005. This report is the responsibility of Conewago Township, Pennsylvania's management. Our responsibility is to express an opinion on this report 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Conewago Township prepares this report on a prescribed basis of accounting that demonstrates compliance with the regulatory basis of accounting and budget laws of the Commonwealth of Pennsylvania, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This report does not include all of the disclosures required by generally accepted accounting principles.

In our opinion, the report referred to above presents fairly, in all material respects, the cash balances of Conewago Township, Pennsylvania, as of December 31, 2005, and the revenues it received and expenditures it paid for the year then ended in compliance with the regulatory basis of accounting and budget laws of the Commonwealth of Pennsylvania.

This report is intended solely for the information and use of management, the Conewago Township Board of Supervisors, the President Judge of the Court of Common Pleas and the Secretary of the Department of Community and Economic Development and is not intended to be and should not be used by anyone other than these specified parties.

Diana M. Reed & Associates, P.C.

Hershey, Pennsylvania
March 2, 2006