

**2014 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631505 ROBINSON TWP, WASHINGTON COUNTY

ROBINSON TWP, WASHINGTON County
BALANCE SHEET

December 31, 2014

		Governmental Funds				Proprietary Funds			Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquids Funds)	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											
240-269	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	956,567	33,370									989,937
291-299	Other Equity											
Total Fund and Account Group Equity		956,567	33,370									989,937

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	989,937
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ROBINSON TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2014

	Governmental Funds			Proprietary Funds			Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	183,113	10,000					193,113
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	2,192						2,192
310.10	Real Estate Transfer Taxes	35,169						35,169
310.20	Earned Income Taxes / Wage Taxes	191,604						191,604
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	11,153						11,153
310.60	Amusement / Admission Taxes	32,125						32,125
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes	1,431						1,431
	Other: _____							
	Total Taxes	456,787	10,000					466,787

Licenses and Permits								
320-322	All Other Licenses and Permits	8,960						8,960
321.80	Cable Television Franchise Fees	22,912						22,912
	Total Licenses and Permits	31,872						31,872

Fines and Forfeits								
330-332	Fines and Forfeits	28,812						28,812
	Total Fines and Forfeits	28,812						28,812

ROBINSON TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2014

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		57						57
342.00	Rents and Royalties								
Total Interest, Rents and Royalties			57						57

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)								
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback			84,597					84,597
355.04	Alcoholic Beverage Licenses		600						600
355.05	General Municipal Pension System State Aid		15,162						15,162
355.07	Foreign Fire Insurance Tax Distribution		11,517						11,517
355.08	Local Share Assessment/Gaming Proceeds		44,310						44,310

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REVENUES

State								
355.09	Marcellus Shale Impact Fee Distribution	182,008						182,008
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
	Total State	253,597	84,597					338,194

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	30,185						30,185
362.00	Public Safety							
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.)							
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							

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	780,512						780,512
	Total Other Financing Sources	849,137						849,137

TOTAL REVENUES

1,650,522	94,597					32,872	1,777,991
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EXPENDITURES

General Government

400.00	Legislative (Governing) Body	61,980						61,980
401.00	Executive (Manager or Mayor)	38,123						38,123
402.00	Auditing Services / Financial Administration	4,165						4,165
403.00	Tax Collection	6,238						6,238
404.00	Solicitor / Legal Services	98,125						98,125
405.00	Secretary / Clerk	28,815						28,815
406.00	Other General Government Administration	25,115						25,115
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	7,654						7,654
409.00	General Government Buildings and Plant	15,336						15,336
	Total General Government	285,551						285,551

Public Safety

410.00	Police	67,693						67,693
411.00	Fire	35,593						35,593
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	10,717						10,717
414.00	Planning and Zoning	95						95
415.00	Emergency Management and Communications							

ROBINSON TWP, WASHINGTON County
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EXPENDITURES

Public Safety									
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety	7,071							7,071
	Total Public Safety	121,169							121,169

Health and Human Services									
420.00-425.00	Health and Human Services	8,050							8,050
	Total Health and Human Services	8,050							8,050

Public Works - Sanitation									
426.00	Recycling Collection and Disposal	436							436
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	761							761
	Total Public Works - Sanitation	1,197							1,197

Public Works - Highways and Streets									
430.00	General Services - Administration	121,651							121,651
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance - Snow Removal	39,420							39,420
433.00	Traffic Control Devices	1,853							1,853
434.00	Street Lighting	6,114							6,114
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								

ROBINSON TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2014

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								
437.00	Repairs of Tools and Machinery	2,015						2,015
438.00	Maintenance and Repairs of Roads and Bridges	190,280						190,280
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		361,333						361,333

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							
455.00	Shade Trees							
456.00	Libraries							

ROBINSON TWP, WASHINGTON County
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 December 31, 2014

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EXPENDITURES

Culture and Recreation

457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	6,250						6,250
	Total Culture and Recreation	6,250						6,250

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)	50,000						50,000
472.00	Debt Interest (short-term and long-term)	390						390
475.00	Fiscal Agent Fees							
	Total Debt Service	50,390						50,390

Employer Paid Benefits and Withholding Items

481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,789						17,789
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,278						9,278
484.00	Worker Compensation Insurance							

ROBINSON TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2014

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Employer Paid Benefits and Withholding Items									
487.00	Other Group Insurance Benefits								
	Total Employer Paid Benefits and Withholding Items	27,067							27,067

Insurance									
486.00	Insurance, Casualty, and Surety	2,078							2,078
	Total Insurance	2,078							2,078

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							32,872	32,872
489.00	All Other Unclassified Expenditures	33							33
	Total Unclassified Operating Expenditures	33						32,872	32,905

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses	1,639							1,639
	Total Other Financing Uses	1,639							1,639

TOTAL EXPENDITURES		864,757						32,872	897,629
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES									
		785,765		94,597					880,362

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											
Tax Anticipation Note	Note	2014	2014	50,000	0	50,000	50,000		0		0
Revenue Bonds and Notes											
Lease/Rental Debt											
Other											

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

(1) - excludes unamortized premium/discount

JEFFREY J. McCUE & COMPANY, P.C.

Certified Public Accountant

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Independent Auditor's Report

Township Supervisors
Robinson Township-Washington County, Pennsylvania

We have audited the accompanying financial statements, included in the Department of Community and Economic Development's (DCED) prescribed form, of the Robinson Township, Commonwealth of Pennsylvania, as of and for the year ended December 31, 2014. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the 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.

The Township prepared these financial statements included in the DCED prescribed form using the cash basis of accounting which is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the significant differences between the cash basis of accounting and accounting principles generally accepted in the United States of America are that revenues are recorded when received rather than earned and expenditures are recognized when paid rather when incurred. Only related organizations' receivables are recognized as assets; and , payroll taxes payable and loans payable to third parties are recognized as liabilities.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of

America, the financial position of the Township as of December 31, 2014, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances of the Township as of December 31, 2014, and its revenues and expenditures for the year then ended, on the basis of accounting described in the third paragraph above.

This report is intended solely for the information and use of the governing body and management of Robinson Township-Washington County, Commonwealth of Pennsylvania, and for filing with the Pennsylvania Department of Community and Economic Development and the Washington County Clerk of Courts and is not intended to be and should not be used by anyone other than these specified parties.

Jeffrey J. McCue & Company, P.C.

Jeffrey J. McCue & Company, P.C.

September 30, 2015

**Robinson Township-Washington County
Concise Financial Statements for Publication
Prepared on a Cash Basis**

Concise Balance Sheet-Combined Funds
December 31, 2014

Assets	
Cash and cash equivalents	\$ 989,937
Total Assets	<u>989,937</u>
 Liabilities and Fund Balance	
Fund Balance	989,937
Total Liabilities and Fund Balance	<u>\$ 989,937</u>

Concise Statement of Revenues Received
and Expenditures Paid
Combined Funds
December 31, 2014

Revenues Received	
Taxes – All sources	\$ 466,787
Licenses and permits	31,872
Fines and Forfeits	28,812
Interest	57
Intergovernmental revenues	338,194
Charges for services	30,260
Unclassified Operating Revenue	32,872
Other Financing Sources	<u>849,137</u>
Total Revenues Received	<u>1,777,991</u>
 Expenditures Paid	
General government	285,551
Public safety	121,169
Public Works - Sanitation	1,197
Public Works-Streets	361,333
Health & Human Services	8,050
Culture-recreation	6,250
Debt service	50,390
Employer paid benefits	27,067
Insurances	2,078
Unclassified Operating Expenditures	32,905
Other Financing Uses	<u>1,639</u>
Total Expenditures Paid	<u>897,629</u>
Excess (Deficit) of Revenues over Expenditures	<u>\$ 880,362</u>

The complete audit report is available for public inspection at the Township office during regular business hours.