

HAMILTONBAN TOWNSHIP
ANNUAL AUDIT AND FINANCIAL REPORT
(DCED-CLGS-30)
YEAR ENDED DECEMBER 31, 2015

MUSSELMAN & CREAGER, LLP
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INDEPENDENT AUDITOR'S REPORT

To the: Board of Supervisors - Hamiltonban Township
Clerk of the Court of Common Pleas of Adams County
Secretary of the Department of Community and Economic Development

We have audited the accompanying 2015 Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Hamiltonban Township, Adams County, Pennsylvania, as of and for the year ended December 31, 2015.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 2015 Municipal Annual Audit and Financial Report in accordance with the Pennsylvania Department of Community and Economic Development statutory reporting requirements, in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 2015 Municipal Annual Audit and Financial Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the 2015 Municipal Annual Audit and Financial 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 2015 Municipal Annual Audit and Financial Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the 2015 Municipal Annual Audit and Financial Report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 2015 Municipal Annual Audit and Financial Report, 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 2015 Municipal Annual Audit and Financial Report 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 evaluating the overall presentation of the 2015 Municipal Annual Audit and Financial Report.

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

Basis for Qualified Opinion on Regulatory Basis of Accounting

The 2015 Municipal Annual Audit and Financial Report referred to above does not include the General Fixed Assets Account Group which should be included to comply with the requirements of the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Regulatory Basis of Accounting, the 2015 Municipal Annual Audit and Financial Report referred to above presents fairly, in all material respects, the respective balance sheet of the General, Special Revenue, Enterprise, and Trust and Agency Funds reported in the 2015 Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Hamiltonban Township, Adams County, Pennsylvania as of December 31, 2015, and the respective statement of revenues and expenditures, debt statement, statement of capital expenditures, and employee compensation for the year then ended, in accordance with the cash basis of accounting as described in the "Basis of Accounting" paragraph.

Basis of Accounting

The Township's policy is to prepare the financial statements comprising the 2015 Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) on a prescribed basis of accounting that demonstrates compliance with the cash basis of accounting and the budget laws of the Commonwealth of Pennsylvania, Department of Community and Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restriction on Use

Our report is intended solely for the information and use of the Board of Supervisors and management of Hamiltonban Township, and for filing with the Clerk of Courts of Adams County and the Pennsylvania Department of Community and Economic Development and is not intended to be and should not be used by anyone other than these specified parties.

Musselman & Creager, LLP

Waynesboro, Pennsylvania
May 31, 2016

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010515 HAMILTONBAN TWP, ADAMS COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

HAMILTONBAN TWP, ADAMS County

BALANCE SHEET

December 31, 2015

		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	637,846	33,091	15,534		430,563		296,566			1,413,600
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	5									5
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		637,851	33,091	15,534		430,563		296,566			1,413,605

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	146									146
200-209, 231-239	All Other Current Liabilities	14,559									14,559
230.00	Due To Other Funds					5					5

HAMILTONBAN TWP, ADAMS County

BALANCE SHEET

December 31, 2015

		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		14,705				5					14,710

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	623,146	33,091	15,534		430,558		296,566			1,398,895
291-299	Other Equity										
Total Fund and Account Group Equity		623,146	33,091	15,534		430,558		296,566			1,398,895

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,413,605
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HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	299,205	58,592					357,797
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	7,860						7,860
310.10	Real Estate Transfer Taxes	21,264						21,264
310.20	Earned Income Taxes / Wage Taxes	248,398						248,398
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	10,755						10,755
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		587,482	58,592					646,074

Licenses and Permits							
320-322	All Other Licenses and Permits	205					205
321.80	Cable Television Franchise Fees	6,124					6,124
Total Licenses and Permits		6,329					6,329

Fines and Forfeits							
330-332	Fines and Forfeits	5,439					5,439
Total Fines and Forfeits		5,439					5,439

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	1,506	34	8		211	15,303	17,062
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,506	34	8		211	15,303	17,062

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)	756						756
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		125,306					125,306
355.04	Alcoholic Beverage Licenses	600						600
355.05	General Municipal Pension System State Aid	3,799						3,799
355.07	Foreign Fire Insurance Tax Distribution	16,938						16,938
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2015

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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	5,751						5,751
Total State		27,844	125,306					153,150

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	19,447						19,447
362.00	Public Safety	12,848						12,848
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.)				2,953			2,953
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							

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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							
Total Charges for Service		32,295			2,953			35,248

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,787						5,787
388.00	Fiduciary Fund Pension Contributions					3,922		3,922
389.00	All Other Unclassified Operating Revenues	415						415
Total Unclassified Operating Revenues		6,202				3,922		10,124

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

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	2,146				12		2,158
Total Other Financing Sources		2,146				12		2,158

TOTAL REVENUES	669,243	183,932	8		3,176		19,225	875,584
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,568						9,568
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	7,040						7,040
403.00	Tax Collection	19,500						19,500
404.00	Solicitor / Legal Services	6,200						6,200
405.00	Secretary / Clerk	31,374						31,374
406.00	Other General Government Administration	17,154						17,154
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	64,811						64,811
409.00	General Government Buildings and Plant	23,542						23,542
Total General Government		179,189						179,189

Public Safety								
410.00	Police							
411.00	Fire	19,438	49,262					68,700
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	823						823

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	4,180						4,180
415.00	Emergency Management and Communications	1,010						1,010
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		25,451	49,262					74,713

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				18,217			18,217
Total Public Works - Sanitation					18,217			18,217

Public Works - Highways and Streets								
430.00	General Services - Administration	39,416						39,416
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	42,618						42,618
433.00	Traffic Control Devices	10,515						10,515
434.00	Street Lighting	4,916						4,916

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	92,842	130,287				223,129
439.00	Highway Construction and Rebuilding Projects	83,368					83,368
Total Public Works - Highways and Streets		273,675	130,287				403,962

Other Public Works Enterprises							
440.00	Airports						
441.00	Cemeteries	600					600
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	400					400
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		1,000					1,000

Culture and Recreation							
451.00	Culture-Recreation Administration	1,000					1,000
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	106					106

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	3,789						3,789
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		4,895						4,895

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)	53,896						53,896
472.00	Debt Interest (short-term and long-term)	30,008						30,008
475.00	Fiscal Agent Fees							
Total Debt Service		83,904						83,904

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,710						12,710
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	4,122						4,122

HAMILTONBAN TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	21,334					21,334
487.00	Other Group Insurance Benefits	26,728					26,728
Total Employer Paid Benefits and Withholding Items		64,894					64,894

Insurance							
486.00	Insurance, Casualty, and Surety	14,526					14,526
Total Insurance		14,526					14,526

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures					80	80
Total Unclassified Operating Expenditures						80	80

Other Financing Uses							
491.00	Refund of Prior Year Revenues	14,881					14,881
492.00	Interfund Operating Transfers						
493.00	All Other Financing Uses						
Total Other Financing Uses		14,881					14,881

TOTAL EXPENDITURES	662,415	179,549			18,217	80	860,261
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	6,828	4,383	8		-15,041	19,145	15,323
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HAMILTONBAN TWP

December 31, 2015

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											
F&M General Obligation Note	Note	2010	2032	800,000	757,954		23,057		734,897		734,897
Commonwealth of PA - Backhoe	Note	2012	2017	25,000	12,812		6,326		6,486		6,486
Caterpillar Financial - Backhoe	Note	2012	2017	35,300	21,328		6,729		14,599		14,599
Commonwealth of PA - Truck Body	Note	2014	2019	38,500	34,821		7,470		27,351		27,351
Revenue Bonds and Notes											
Lease Rental Debt											
Real Lease Inc - Skid Steer	Capital Leases	2013	2015	30,850	10,314		10,314		0		0
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 783,333

Capitalized lease obligations 0

Net debt 783,333

HAMILTONBAN TWP, ADAMS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

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	7,206		7,206
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	7,206		7,206

EMPLOYEE COMPENSATION

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

166,139

December 31, 2015

NOTES / COMMENTS