

**2012 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

390575 UPPER MACUNGIE TWP, LEHIGH COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

UPPER MACUNGIE TWP, LEHIGH County
BALANCE SHEET
 December 31, 2012

		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	5,693,198	1,241,768	3,585,045		3,599,077		5,844,102			19,963,190
140-144	Tax Receivable	52,689									52,689
121-129, 145-149	Accounts Receivable (excluding taxes)	129,345		9,506		1,752,852		12,124			1,903,827
130.00	Due From Other Funds	179,935									179,935
131-139, 150-159	Other Current Assets	56,812									56,812
160-169	Fixed Assets					8,208,795			30,727,022		38,935,817
180-189	Other Debits										
Total Assets and Other Debits		6,111,979	1,241,768	3,594,551		13,560,724		5,856,226	30,727,022		61,092,270

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	286,825				882,422		1,092,889			2,262,136
230.00	Due To Other Funds							179,935			179,935

UPPER MACUNGIE TWP, LEHIGH County

BALANCE SHEET

December 31, 2012

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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		286,825				882,422		1,272,824			2,442,071
Fund and Account Group Equity											
281-284	Contributed Capital					6,072,780					6,072,780
290.00	Investment in General Fixed Assets								30,727,022		30,727,022
270-289	Fund Balance / Retained Earnings on 12/31	5,825,154	1,241,768	3,594,551		6,605,522		4,583,402			21,850,397
291-299	Other Equity										
Total Fund and Account Group Equity		5,825,154	1,241,768	3,594,551		12,678,302		4,583,402	30,727,022		58,650,199
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											61,092,270

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	2,313,034						2,313,034
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							
310.10	Real Estate Transfer Taxes	1,397,622						1,397,622
310.20	Earned Income Taxes / Wage Taxes	4,633,308						4,633,308
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,047,140						1,047,140
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		9,391,104						9,391,104

Licenses and Permits

320-322	All Other Licenses and Permits	3,268						3,268
321.80	Cable Television Franchise Fees							
Total Licenses and Permits		3,268						3,268

Fines and Forfeits

330-332	Fines and Forfeits	140,126						140,126
Total Fines and Forfeits		140,126						140,126

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	51,691						51,691
Total State		771,507	537,587					1,309,094

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	15,758						15,758
362.00	Public Safety	1,033,803						1,033,803
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.)				6,044,426			6,044,426
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	2,154,845						2,154,845
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	8,440						8,440
368.00	Airports							

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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		3,212,846				6,044,426		9,257,272

Unclassified Operating Revenues								
383.00	Special Assessments	338,658						338,658
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	226,000	422,271	1,966				650,237
388.00	Fiduciary Fund Pension Contributions						308,283	308,283
389.00	All Other Unclassified Operating Revenues	45,500						45,500
Total Unclassified Operating Revenues		610,158	422,271	1,966			308,283	1,342,678

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	552,057						552,057
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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							
Total Other Financing Sources		552,057						552,057

TOTAL REVENUES

15,088,665	961,751	34,210		6,075,076		766,943	22,926,645
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,168						17,168
401.00	Executive (Manager or Mayor)	66,237						66,237
402.00	Auditing Services / Financial Administration	25,200						25,200
403.00	Tax Collection	20,758						20,758
404.00	Solicitor / Legal Services	154,611						154,611
405.00	Secretary / Clerk	362,312		13				362,325
406.00	Other General Government Administration	4,500						4,500
407.00	IT-Networking Services-Data Processing	28,340						28,340
408.00	Engineering Services	316,636						316,636
409.00	General Government Buildings and Plant	163,748						163,748
Total General Government		1,159,510		13				1,159,523

Public Safety

410.00	Police	6,311,009						6,311,009
411.00	Fire	852,471						852,471
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	130,198						130,198

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	312,723						312,723
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							
Total Public Safety		7,606,401						7,606,401

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	219,748						219,748
427.00	Solid Waste Collection and Disposal (garbage)	2,284,868						2,284,868
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				5,007,273			5,007,273
Total Public Works - Sanitation		2,504,616			5,007,273			7,511,889

Public Works - Highways and Streets

430.00	General Services - Administration	1,036,673						1,036,673
431.00	Cleaning of Streets and Gutters	36,916						36,916
432.00	Winter Maintenance – Snow Removal	48,606						48,606
433.00	Traffic Control Devices	87,145						87,145
434.00	Street Lighting	153,664						153,664

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	2,762						2,762
436.00	Storm Sewers and Drains	6,395						6,395
437.00	Repairs of Tools and Machinery	31,771						31,771
438.00	Maintenance and Repairs of Roads and Bridges	190,603	271,504					462,107
439.00	Highway Construction and Rebuilding Projects	305,499						305,499
Total Public Works - Highways and Streets		1,900,034	271,504					2,171,538

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	152,809						152,809
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		152,809						152,809

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	8,460						8,460
453.00	Spectator Recreation							
454.00	Parks	729,302	357,346					1,086,648

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	9,000						9,000
459.00	All Other Culture and Recreation	20,044						20,044
Total Culture and Recreation		766,806	357,346					1,124,152

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	4,000						4,000
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		4,000						4,000

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	151,557				35,351		186,908
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	308,283						308,283

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	162,798						162,798
487.00	Other Group Insurance Benefits	529,663						529,663
Total Employer Paid Benefits and Withholding Items		1,152,301			35,351			1,187,652

Insurance								
486.00	Insurance, Casualty, and Surety	152,384						152,384
Total Insurance		152,384						152,384

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						230,810	230,810
489.00	All Other Unclassified Expenditures						26,964	26,964
Total Unclassified Operating Expenditures							257,774	257,774

Other Financing Uses								
491.00	Refund of Prior Year Revenues	4,188						4,188
492.00	Interfund Operating Transfers		552,057					552,057
493.00	All Other Financing Uses							
Total Other Financing Uses		4,188	552,057					556,245

TOTAL EXPENDITURES	15,403,049	628,850	552,070		5,042,624		257,774	21,884,367
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-314,384	332,901	-517,860		1,032,452		509,169	1,042,278
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UPPER MACUNGIE TWP

December 31, 2012

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											
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

UPPER MACUNGIE TWP, LEHIGH County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	57,415	55,480	112,895
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	60,098	671,906	732,004
Police	664,378	2,299,548	2,963,926
Recreation			
Sewer	535,184		535,184
Solid Waste			
Streets / Highways	230,787	305,499	536,286
Water			
Other: Recycling	219,748		219,748
TOTAL CAPITAL EXPENDITURES	1,767,610	3,332,433	5,100,043

EMPLOYEE COMPENSATION

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

2,259,741

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the UPPER MACUNGIE TWP have audited, adjusted and settled the various funds and account groups of the UPPER MACUNGIE TWP for the year ended December 31, 2012. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of UPPER MACUNGIE TWP for the year ended December 31, 2012, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: France, Anderson, Basile & Co., P.C. Appointed Auditor/CPA

Subscribed and sworn to before me this 16 day of August, 2013.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2012

NOTES / COMMENTS