

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022135 MOON TWP, ALLEGHENY COUNTY

**To the Members of the Board of Supervisors
Moon Township
Allegheny County, Pennsylvania**

INDEPENDENT AUDITORS' REPORT

Report on Financial Statements

I have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statement of Capital Expenditures and Employee Compensation included in the accompanying special purpose Commonwealth of Pennsylvania Annual Audit and Financial Report (special purpose financial report) of Moon Township, Allegheny 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 this special purpose financial report in accordance with the accounting practices and procedures prescribed by the Commonwealth of Pennsylvania's Department of Community and Economic Development (DCED), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements 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 Township's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The Schedules are prepared by Moon Township on the basis of the financial reporting provisions prescribed or permitted by the DCED in the instructions to the Annual Audit and Financial Report to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the DCED. These requirements permit the Schedules to be prepared on the cash basis of accounting without the presentation of the management's discussion and analysis, the government-wide financial statements, budget and actual information and financial statements disclosures.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Moon Township as of December 31, 2015, or changes in financial position or cash flows thereof for the year then ended.

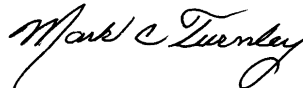
Opinion on Regulatory Basis of Accounting

In my opinion, the Schedules referred to above present fairly, in all material respects, the assets, liabilities and fund equity of Moon Township as of December 31, 2015, and its revenues, expenditures and other financing sources and uses for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by the DCED described above.

Report on Other Legal and Regulatory Requirements

This report is intended solely for the information and use of the governing body and management of Moon Township and for filing with the various local and state departments or offices and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Mark C. Turnley, CPA

June 28, 2016
New Brighton, Pennsylvania

MOON TWP, ALLEGHENY 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	411,281								8,485,000	8,896,281
240-259	Current Portion of Long-Term Debt and Other Credits									421,844	421,844
Total Liabilities and Other Credits		2,246,110	633,041	953,053						8,906,844	12,739,048
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	6,472,085	1,293,498	5,006,381	5,019			26,996,802			39,773,785
291-299	Other Equity										
Total Fund and Account Group Equity		6,472,085	1,293,498	5,006,381	5,019			26,996,802			39,773,785
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											52,512,833

MOON TWP, ALLEGHENY 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	5,422,981	207,758					5,630,739
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)	412,075						412,075
310.00	Per Capita Taxes	64,609						64,609
310.10	Real Estate Transfer Taxes	839,170						839,170
310.20	Earned Income Taxes / Wage Taxes	5,111,560						5,111,560
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **		820,248					820,248
310.60	Amusement / Admission Taxes	7,689						7,689
310.70	Mechanical Device Taxes	17,775						17,775
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		11,875,859	1,028,006					12,903,865

Licenses and Permits

320-322	All Other Licenses and Permits	20,855						20,855
321.80	Cable Television Franchise Fees	615,735						615,735
Total Licenses and Permits		636,590						636,590

Fines and Forfeits

330-332	Fines and Forfeits	91,575						91,575
Total Fines and Forfeits		91,575						91,575

MOON TWP, ALLEGHENY 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	2,266	780	1,106			435,334	439,486
342.00	Rents and Royalties	221,765		10,716				232,481
Total Interest, Rents and Royalties		224,031	780	11,822			435,334	671,967

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	3,744						3,744
354.00	All Other State Capital and Operating Grants	73,382		12,500				85,882
355.01	Public Utility Realty Tax (PURTA)	14,028						14,028
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		561,299					561,299
355.04	Alcoholic Beverage Licenses	7,800						7,800
355.05	General Municipal Pension System State Aid	337,342						337,342
355.07	Foreign Fire Insurance Tax Distribution	175,633						175,633
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	9,669						9,669

MOON TWP, ALLEGHENY 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							
Total State		621,598	561,299	12,500				1,195,397

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	20,034						20,034
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes			30,000				30,000
Total Local Government Units		20,034		30,000				50,034

Charges for Service								
361.00	General Government	59,145		2,412				61,557
362.00	Public Safety	386,550						386,550
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	68,117						68,117
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	155,236		69,335				224,571
368.00	Airports							

MOON TWP, ALLEGHENY 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

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			1,201				1,201
Total Charges for Service		669,048		72,948				741,996

Unclassified Operating Revenues

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors			11,919				11,919
388.00	Fiduciary Fund Pension Contributions					999,917		999,917
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues				11,919		999,917		1,011,836

Other Financing Sources

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	8,700		19,595				28,295
392.00	Interfund Operating Transfers	348,216		2,415,820	749,188			3,513,224
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MOON TWP, ALLEGHENY 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	4,035						4,035
Total Other Financing Sources		360,951		2,435,415	749,188			3,545,554

TOTAL REVENUES

14,499,686	1,590,085	2,574,604	749,188			1,435,251	20,848,814
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	20,500						20,500
401.00	Executive (Manager or Mayor)	270,563						270,563
402.00	Auditing Services / Financial Administration	5,262						5,262
403.00	Tax Collection	197,606	15,574					213,180
404.00	Solicitor / Legal Services	81,013						81,013
405.00	Secretary / Clerk	236,343						236,343
406.00	Other General Government Administration	462,132	74	5,260				467,466
407.00	IT-Networking Services-Data Processing	19,772						19,772
408.00	Engineering Services	13,360						13,360
409.00	General Government Buildings and Plant			8,122				8,122
Total General Government		1,306,551	15,648	13,382				1,335,581

Public Safety

410.00	Police	5,317,709		163,858				5,481,567
411.00	Fire	447,356		814,635				1,261,991
412.00	Ambulance / Rescue	900						900
413.00	UCC and Code Enforcement			29,670				29,670

MOON TWP, ALLEGHENY 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			37,666					37,666
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	559,278		385					559,663
Total Public Safety		6,325,243		1,046,214					7,371,457

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	1,682,454	243,304	65,490					1,991,248
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	4,044	486,280						490,324
433.00	Traffic Control Devices	27,262		15,042					42,304
434.00	Street Lighting	10,996	318,825						329,821

MOON TWP, ALLEGHENY 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	93,642						93,642
438.00	Maintenance and Repairs of Roads and Bridges	81,357	185,773	988,963				1,256,093
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,899,755	1,234,182	1,069,495				4,203,432

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	1,044,882		810,985				1,855,867

MOON TWP, ALLEGHENY 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	222,068		20,000				242,068
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	322,915		51,407				374,322
Total Culture and Recreation		1,589,865		882,392				2,472,257

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)			13,397	400,000			413,397
472.00	Debt Interest (short-term and long-term)			403	349,188			349,591
475.00	Fiscal Agent Fees							
Total Debt Service				13,800	749,188			762,988

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						453,136	453,136
483.00	Pension / Retirement Fund Contributions							

MOON TWP, ALLEGHENY 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							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items							453,136	453,136

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						533,084	533,084
489.00	All Other Unclassified Expenditures	10,709					90,597	101,306
Total Unclassified Operating Expenditures		10,709					623,681	634,390

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	2,752,187	761,037					3,513,224
493.00	All Other Financing Uses							
Total Other Financing Uses		2,752,187	761,037					3,513,224

TOTAL EXPENDITURES	13,884,310	2,010,867	3,025,283	749,188			1,076,817	20,746,465
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	615,376	-420,782	-450,679				358,434	102,349
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MOON 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											
General Obligation Bonds	Bond	2012	2035	10,505,000	9,300,000		400,000		8,900,000		8,900,000
Revenue Bonds and Notes											
Lease Rental Debt											
Capital Lease - Laurel	Capital Leases	2013	2016	39,635	20,241		13,397		6,844		6,844
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	8,906,844
Capitalized lease obligations	0
Net debt	8,906,844

MOON TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	814,180		814,180
Gas System			
General Government	29,670		29,670
Health			
Housing			
Libraries			
Mass Transit			
Parks	103,192	575,685	678,877
Police	121,339		121,339
Recreation			
Sewer			
Solid Waste			
Streets / Highways	243,304		243,304
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,311,685	575,685	1,887,370

EMPLOYEE COMPENSATION

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

4,291,123

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: MARK TURNLEY Appointed Auditor/CPA

December 31, 2015

NOTES / COMMENTS

Employer paid withholdings and unemployment taxes are reflected as expenditures in each individual department of the Township. Accordingly, these amounts will not be recorded on line 481.00 in this Annual Audit and Financial Report