

**2014 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650815 LIGONIER TWP, WESTMORELAND COUNTY**



## LIGONIER TWP, WESTMORELAND County

## BALANCE SHEET

December 31, 2014

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>								14,000			14,000

<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	790,281	100,296	151,868				1,913,015			2,955,460
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		790,281	100,296	151,868				1,913,015			2,955,460

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,969,460
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LIGONIER TWP, WESTMORELAND 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**

**Taxes**

301.00	Real Estate Taxes	486,372						486,372
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	17,865						17,865
310.10	Real Estate Transfer Taxes	104,800						104,800
310.20	Earned Income Taxes / Wage Taxes	768,881						768,881
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	84,217						84,217
310.60	Amusement / Admission Taxes	127,523						127,523
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		1,589,658						1,589,658

**Licenses and Permits**

320-322	All Other Licenses and Permits	1,300						1,300
321.80	Cable Television Franchise Fees	55,900						55,900
<b>Total Licenses and Permits</b>		57,200						57,200

**Fines and Forfeits**

330-332	Fines and Forfeits	35,775						35,775
<b>Total Fines and Forfeits</b>		35,775						35,775



LIGONIER TWP, WESTMORELAND County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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**REVENUES**

State								
355.09	Marcellus Shale Impact Fee Distribution			48,167				48,167
355.00	All Other State Shared Revenues and Entitlements	10,290						10,290
356.00	State Payments in Lieu of Taxes	5,918						5,918
<b>Total State</b>		137,587	291,616	48,167				477,370

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	1,134						1,134
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		1,134						1,134

Charges for Service								
361.00	General Government	26,707						26,707
362.00	Public Safety	4,707						4,707
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	580						580
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	920						920
364.30	Solid Waste Collection and Disposal Charge (trash)	3,140						3,140
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							

LIGONIER TWP, WESTMORELAND 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**

Charges for Service								
368.00	Airports							
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							
<b>Total Charges for Service</b>		36,054						36,054

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	10,976	21,258					32,234
388.00	Fiduciary Fund Pension Contributions					50,431		50,431
389.00	All Other Unclassified Operating Revenues	6,548						6,548
<b>Total Unclassified Operating Revenues</b>		17,524	21,258			50,431		89,213

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,850						5,850
392.00	Interfund Operating Transfers	35,917						35,917
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**LIGONIER TWP, WESTMORELAND 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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,911						1,911
<b>Total Other Financing Sources</b>		43,678						43,678

<b>TOTAL REVENUES</b>	1,985,057	312,950	48,167				153,317	2,499,491
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	14,946						14,946
401.00	Executive (Manager or Mayor)	23,334						23,334
402.00	Auditing Services / Financial Administration	84,822						84,822
403.00	Tax Collection	19,836						19,836
404.00	Solicitor / Legal Services	62,908						62,908
405.00	Secretary / Clerk	35,815						35,815
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	800						800
408.00	Engineering Services	21,545						21,545
409.00	General Government Buildings and Plant	58,511						58,511
<b>Total General Government</b>		322,517						322,517

Public Safety								
410.00	Police	365,788	10,373					376,161
411.00	Fire	105,114						105,114
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	379						379
414.00	Planning and Zoning	61,970						61,970
415.00	Emergency Management and Communications	430						430



LIGONIER TWP, WESTMORELAND 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 Safety**

416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		533,681	10,373					544,054

**Health and Human Services**

420.00-425.00	Health and Human Services	3,290						3,290
<b>Total Health and Human Services</b>		3,290						3,290

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal	4,320						4,320
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	7,607						7,607
<b>Total Public Works - Sanitation</b>		11,927						11,927

**Public Works - Highways and Streets**

430.00	General Services - Administration	580,550						580,550
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	83,534						83,534
433.00	Traffic Control Devices	897						897
434.00	Street Lighting	5,452						5,452
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

LIGONIER TWP, WESTMORELAND 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	20,815						20,815
438.00	Maintenance and Repairs of Roads and Bridges	105,206	193,902					299,108
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		796,454	193,902					990,356

**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	197,948						197,948
447.00	Transit System							
448.00	Water System	50,434						50,434
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		248,382						248,382

**Culture and Recreation**

451.00	Culture-Recreation Administration							
452.00	Participant Recreation	17,706						17,706
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries							

LIGONIER TWP, WESTMORELAND 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**

<b>Culture and Recreation</b>								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		17,706						17,706

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	4,533						4,533
472.00	Debt Interest (short-term and long-term)	807	62					869
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		5,340	62					5,402

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	40,855						40,855
484.00	Worker Compensation Insurance	571						571

LIGONIER TWP, WESTMORELAND 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

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits	7,250						7,250
<b>Total Employer Paid Benefits and Withholding Items</b>		48,676						48,676

Insurance								
486.00	Insurance, Casualty, and Surety	20,903						20,903
<b>Total Insurance</b>		20,903						20,903

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						40,283	40,283
489.00	All Other Unclassified Expenditures	345						345
<b>Total Unclassified Operating Expenditures</b>		345					40,283	40,628

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		35,917					35,917
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			35,917					35,917

<b>TOTAL EXPENDITURES</b>	2,009,221	240,254					40,283	2,289,758
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-24,164	72,696	48,167				113,034	209,733
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**LIGONIER TWP**  
December 31, 2014

**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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
Capital Purchase	Note	2013	2018	21,897	21,897		4,533		17,364		17,364
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

17,364

**Capitalized lease obligations****Net debt**

17,364

**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2014

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	20,075		20,075
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	41,899		41,899
Water			
Other: _____			
Community Development			
<b>TOTAL CAPITAL EXPENDITURES</b>	61,974		61,974

**EMPLOYEE COMPENSATION**

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

681,895

**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 LIGONIER TWP have audited, adjusted and settled the various funds and account groups of the LIGONIER TWP for the year ended December 31, 2014. 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 LIGONIER TWP for the year ended December 31, 2014, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:

Subscribed and sworn to before me this 30 day of March, 2015.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

LIGONIER TWP, WESTMORELAND County

December 31, 2014

**NOTES / COMMENTS**