LIGONIER TOWNSHIP
DCED-CLGS-30
ANNUAL AUDIT REPORT
DECEMBER 31, 2010

Richard L. Patterson
Certified Public Accountant
P. O. Box 549
Youngstown, PA 15696-0549

RICHARD L.
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P. O. Box 549
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Independent Auditor's Report

April 11, 2011

To the Board of Supervisors
Ligonier Township
Westmoreland County, PA

I have audited the accompanying financial statements of Ligonier Township, Pennsylvania, as of and for the year ended December 31, 2010, as presented on Form DCED-CLGS-30. These financial statements are the responsibility of Ligonier Township, Pennsylvania's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Ligonier Township, Pennsylvania prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the regulatory basis of accounting and budget laws of Pennsylvania, which is a comprehensive basis of accounting other than the accounting principles generally accepted in the United States of America.

In my opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Ligonier Township. Pennsylvania as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended.

These special purpose statements do not contain all of the disclosures required by generally accepted accounting principles

This report is intended solely for the information and use of the Ligonier Township Board of Supervisors, management, and others within the organization and for filing with the Commonwealth of Pennsylvania. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Richard L. Patterson
Certified Public Accountant

Received by DCED: 01/01/0001

Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2010 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

650815 LIGONIER TWP, WESTMORELAND COUNTY

BALANCE SHEET

DCED-CLGS-30 (09-09)

LIGONIER TWP, WESTMORELAND County

BALANCE SHEET

December 31, 2010

		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	848,251	6,619								854,870
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds		9,288								9,288
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								3,767,345		3,767,345
180-189	Other Debits									57,017	57,017
Total Assets and Other Debits		848,251	15,907						3,767,345	57,017	4,688,520
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	2,144									2,144
200-209, 231-239	All Other Current Liabilities	44,901									44,901
230.00	Due To Other Funds	9,288									9,288

LIGONIER TWP, WESTMORELAND County

BALANCE SHEET

December 31, 2010

		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	82,786								57,017	139,803
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		139,119								57,017	196,136
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	709,132	15,907						3,767,345		4,492,384
291-299	Other Equity										
Total Fund and Account Group Equity		709,132	15,907						3,767,345		4,492,384
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,688,520

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	341,500							341,500
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	16,244							16,244
310.10	Real Estate Transfer Taxes	87,395							87,395
310.20	Earned Income Taxes / Wage Taxes	652,598							652,598
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	66,130							66,130
310.60	Amusement / Admission Taxes	177,932							177,932
310.70	Mechanical Device Taxes								
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other: _____								
	Total Taxes	1,341,799							1,341,799
Licenses and Permits									
320-322	All Other Licenses and Permits	1,865							1,865
321.80	Cable Television Franchise Fees	59,451							59,451
	Total Licenses and Permits	61,316							61,316
Fines and Forfeits									
330-332	Fines and Forfeits	23,101							23,101
	Total Fines and Forfeits	23,101							23,101

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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	22,066	252						22,318
342.00	Rents and Royalties	3,850							3,850
Total Interest, Rents and Royalties		25,916	252						26,168
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	30,746							30,746
355.01	Public Utility Realty Tax (PURTA)	1,995							1,995
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		270,364						270,364
355.04	Alcoholic Beverage Licenses	4,200							4,200
355.05	General Municipal Pension System State Aid	50,014							50,014
355.07	Foreign Fire Insurance Tax Distribution	58,510							58,510
355.08	Local Share Assessment/Gaming Proceeds								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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	5,918							5,918
356.00	State Payments in Lieu of Taxes								
	Total State	151,383	270,364						421,747
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	15,180							15,180
362.00	Public Safety	1,340							1,340
363.20	Parking								
363.00	All Other Charges for Highway & Streets 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	6,152							6,152
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation								
368.00	Airports								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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		22,672							22,672
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	17,329							17,329
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	900							900
Total Unclassified Operating Revenues		18,229							18,229
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	5,550							5,550
392.00	Interfund Operating Transfers								
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, 2010

		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	8,191							8,191
	Total Other Financing Sources	13,741							13,741
	TOTAL REVENUES	1,658,157	270,616						1,928,773
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	21,753							21,753
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	7,500							7,500
403.00	Tax Collection	37,017							37,017
404.00	Solicitor / Legal Services	52,577							52,577
405.00	Secretary / Clerk	130,594							130,594
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	19,675							19,675
409.00	General Government Buildings and Plant	39,954							39,954
	Total General Government	309,070							309,070
Public Safety									
410.00	Police	311,187							311,187
411.00	Fire	86,406							86,406
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								
414.00	Planning and Zoning	57,230							57,230
415.00	Emergency Management and Communications								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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								
Total Public Safety		454,823							454,823
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	203,715							203,715
Total Public Works - Sanitation		203,715							203,715
Public Works - Highways and Streets									
430.00	General Services - Administration	104,067							104,067
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	46,334	34,000						80,334
433.00	Traffic Control Devices								
434.00	Street Lighting		2						2
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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	140,404							140,404
438.00	Maintenance and Repairs of Roads and Bridges	579,199	238,744						817,943
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		870,004	272,746						1,142,750
Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries	1,620							1,620
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	7,202							7,202
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		8,822							8,822
Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation	27,324							27,324
453.00	Spectator Recreation								
454.00	Parks	3,340							3,340
455.00	Shade Trees								
456.00	Libraries								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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									
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		30,664							30,664
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)	13,747							13,747
472.00	Debt Interest (short-term and long-term)	2,562							2,562
475.00	Fiscal Agent Fees								
Total Debt Service		16,309							16,309
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation								
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	50,998							50,998
484.00	Worker Compensation Insurance								

LIGONIER TWP, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2010

		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								
Total Employer Paid Benefits and Withholding Items		50,998							50,998
Insurance									
486.00	Insurance, Casualty, and Surety								
Total Insurance									
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									
Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses									
TOTAL EXPENDITURES		1,944,405	272,746						2,217,151
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-286,248	-2,130						-288,378

LIGONIER TWP

December 31, 2010

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											
Police Car	Note	2007	2012	30,000	13,636		5,970		7,666		7,666
Revenue Bonds and Notes											
Dump Truck	Note	2010	2015	57,128	0	57,128	7,777		49,351		49,351
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	57,017
Capitalized lease obligations	0
Net debt	57,017

LIGONIER TWP, WESTMORELAND County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2010

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	57,128		57,128
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	57,128		57,128

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 741,318

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, 2010. 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.

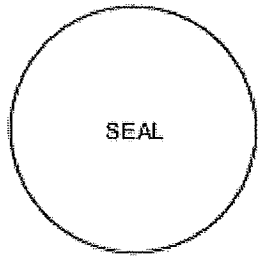
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

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, 2010, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Richard L. Patterson Appointed Auditor/CPA

Subscribed and sworn to before me this 13 day of April, 2011.



Signed: _____

Witness (Controller)/Auditor (Auditors)

NOTES / COMMENTS

Current Status: Pending

Help on this page

Municipal Statistics

2010 Municipal Annual Financial Report

LIGONIER TWP, WESTMORELAND COUNTY — 650815 **DCED-CLGS-30**

Submission Confirmation

1 Balance Sheet | 2 Revenues | 3 Expenditures | 4 Debt Stmt | 5 Capital Expenditures | 6 Final Review | 7 Submission Confirmation

Submission Details

Your form has been submitted to DCED on 4/15/2011

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

Download Completed Form

This satisfies your annual financial form filing requirement with DCED. This copy of the report is for your records only- there is no need to send DCED a hard copy.

If you have any questions, contact Jennifer Schmidt at 888-223-6837 or via e-mail at c-jeschmid@state.pa.us.

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