

**2015 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650815 LIGONIER TWP, WESTMORELAND COUNTY**



LIGONIER TWP, WESTMORELAND 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	
<b>Liabilities and Other Credits</b>										
260-269 Long-Term-Liabilities										
240-259 Current Portion of Long-Term Debt and Other Credits							12,550			12,550
<b>Total Liabilities and Other Credits</b>							12,550			12,550

<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	908,932	126,537	130,896		1,712,540			2,878,905
291-299	Other Equity								
<b>Total Fund and Account Group Equity</b>		908,932	126,537	130,896		1,712,540			2,878,905

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>										2,891,455
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**LIGONIER TWP, WESTMORELAND 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	
Interest Earnings	9,646	85						9,731
Rents and Royalties	5,870							5,870
<b>Total Interest, Rents and Royalties</b>	15,516	85						15,601

**REVENUES**

Interest, Rents and Royalties	
341.00	Interest Earnings
342.00	Rents and Royalties
	<b>Total Interest, Rents and Royalties</b>
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
	<b>Total Federal</b>

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





**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2015

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
149,299								149,299
<b>Total Other Financing Sources</b>								<b>149,299</b>

**REVENUES**

Other Financing Sources	
395.00	Refunds of Prior Year Expenditures
	<b>Total Other Financing Sources</b>

<b>TOTAL REVENUES</b>	2,031,467	378,125	42,757			36,769	2,489,118
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	13,133					13,133
401.00	Executive (Manager or Mayor)	72,575					72,575
402.00	Auditing Services / Financial Administration	77,457	29	54			77,540
403.00	Tax Collection	19,352					19,352
404.00	Solicitor / Legal Services	120,633					120,633
405.00	Secretary / Clerk	23,546					23,546
406.00	Other General Government Administration	90					90
407.00	IT-Networking Services-Data Processing	2,197					2,197
408.00	Engineering Services	22,147		6,245			28,392
409.00	General Government Buildings and Plant	72,892					72,892
	<b>Total General Government</b>	424,022	29	6,299			430,350

Public Safety							
410.00	Police	431,016	781	25,021			456,818
411.00	Fire	98,686					98,686
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	181					181



**LIGONIER TWP, WESTMORELAND 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		
	90,262						90,262
	549						549
	620,694	781	25,021				646,496

**EXPENDITURES**

Public Safety			
414.00	Planning and Zoning	90,262	90,262
415.00	Emergency Management and Communications	549	549
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>		620,694	646,496

  

Health and Human Services			
420.00-425.00	Health and Human Services	702	702
<b>Total Health and Human Services</b>		702	702

Public Works - Sanitation			
426.00	Recycling Collection and Disposal	7,316	7,316
427.00	Solid Waste Collection and Disposal (garbage)		
428.00	Weed Control		
429.00	Wastewater / Sewage Treatment and Collection		
<b>Total Public Works - Sanitation</b>		7,316	7,316

Public Works - Highways and Streets			
430.00	General Services - Administration	514,080	514,080
431.00	Cleaning of Streets and Gutters		
432.00	Winter Maintenance – Snow Removal	70,374	70,374
433.00	Traffic Control Devices	1,860	1,860
434.00	Street Lighting	5,993	5,993

LIGONIER TWP, WESTMORELAND 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		
	32,580						32,580
	148,519	272,362	8,030				428,911
	773,406	272,362	8,030				1,053,798

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>	
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
439.00	Highway Construction and Rebuilding Projects
	<b>Total Public Works - Highways and Streets</b>

<b>Other Public Works Enterprises</b>	
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
	<b>Total Other Public Works Enterprises</b>

<b>Culture and Recreation</b>	
451.00	Culture-Recreation Administration
452.00	Participant Recreation
453.00	Spectator Recreation
454.00	Parks

LIGONIER TWP, WESTMORELAND 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		
	1,500							1,500
	7,250							7,250

**EXPENDITURES**

Culture and Recreation	
455.00	Shade Trees
456.00	Libraries
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	<b>Total Culture and Recreation</b>
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
	<b>Total Community Development</b>

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
	<b>Total Debt Service</b>

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

**LIGONIER TWP, WESTMORELAND 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		

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
	<b>Total Employer Paid Benefits and Withholding Items</b>	31,686						31,686

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	46,405						46,405
	<b>Total Insurance</b>	46,405						46,405

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid					180,909		180,909
489.00	All Other Unclassified Expenditures							
	<b>Total Unclassified Operating Expenditures</b>					180,909		180,909

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		78,712		7,843			86,555
493.00	All Other Financing Uses					43,784		43,784
	<b>Total Other Financing Uses</b>		78,712		7,843	43,784		130,339

<b>TOTAL EXPENDITURES</b>	1,912,816	351,884	63,729			224,693		2,553,122
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	118,651	26,241	-20,972			-187,924		-64,004
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LIGONIER 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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
Capital Purchase	Note	2013	2018	21,897	17,364		17,364		0		0
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

**LIGONIER TWP, WESTMORELAND 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	52,035		52,035
Recreation			
Sewer			
Solid Waste			
Streets / Highways	44,888		44,888
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>96,923</b>		<b>96,923</b>

**EMPLOYEE COMPENSATION**

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

772,972

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

**SIGNATURE AND VERIFICATION**

Signed: Stephanie A. Stohon Appointed Auditor/CPA

December 31, 2015

**NOTES / COMMENTS**