

**2017 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650815 LIGONIER TWP, WESTMORELAND COUNTY

LIGONIER TWP, WESTMORELAND County

BALANCE SHEET

December 31, 2017

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits								12,544			12,544
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	1,107,898	51,470	39,620				1,896,255			3,095,243
291-299	Other Equity										
Total Fund and Account Group Equity		1,107,898	51,470	39,620				1,896,255			3,095,243
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,107,787

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	404,084						404,084
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	13,506						13,506
310.10	Real Estate Transfer Taxes	107,806						107,806
310.20	Earned Income Taxes / Wage Taxes	831,735						831,735
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	89,595						89,595
310.60	Amusement / Admission Taxes	100,090						100,090
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,546,816						1,546,816

Licenses and Permits

320-322	All Other Licenses and Permits	1,250						1,250
321.80	Cable Television Franchise Fees	106,779						106,779
Total Licenses and Permits		108,029						108,029

Fines and Forfeits

330-332	Fines and Forfeits	27,155						27,155
Total Fines and Forfeits		27,155						27,155

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	3,492	1,721					5,213
342.00	Rents and Royalties	6,679						6,679
Total Interest, Rents and Royalties		10,171	1,721					11,892

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	17,296						17,296
353.00	Federal Payments in Lieu of Taxes							
Total Federal		17,296						17,296

State								
354.03	Highways and Streets	15,654						15,654
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)	1,729						1,729
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		391,361					391,361
355.04	Alcoholic Beverage Licenses	3,600						3,600
355.05	General Municipal Pension System State Aid	71,660						71,660
355.07	Foreign Fire Insurance Tax Distribution	47,584						47,584
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution			15,155				15,155

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements	17,629						17,629
356.00	State Payments in Lieu of Taxes	6,571						6,571
Total State		164,427	391,361	15,155				570,943

Local Government Units								
357.03	Highways and Streets	49						49
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	2,448						2,448
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		2,497						2,497

Charges for Service								
361.00	General Government	48,270						48,270
362.00	Public Safety	39,018						39,018
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	12,811						12,811
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	6,670						6,670
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	6,261						6,261
368.00	Airports							

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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		113,030						113,030

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	88,547	15,436					103,983
388.00	Fiduciary Fund Pension Contributions					57,150		57,150
389.00	All Other Unclassified Operating Revenues	1,845				191,246		193,091
Total Unclassified Operating Revenues		90,392	15,436			248,396		354,224

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	62,986		2,750				65,736
392.00	Interfund Operating Transfers	5,357						5,357
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, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	243						243
Total Other Financing Sources		68,586		2,750				71,336
TOTAL REVENUES		2,148,399	408,518	17,905			248,396	2,823,218

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	18,111						18,111
401.00	Executive (Manager or Mayor)	75,194						75,194
402.00	Auditing Services / Financial Administration	72,026	210					72,236
403.00	Tax Collection	22,417						22,417
404.00	Solicitor / Legal Services	80,152						80,152
405.00	Secretary / Clerk	17,875						17,875
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	12,415						12,415
408.00	Engineering Services	23,567	53,382					76,949
409.00	General Government Buildings and Plant	78,228	68,151					146,379
Total General Government		399,985	121,743					521,728

Public Safety								
410.00	Police	588,518	17,529	44,862				650,909
411.00	Fire	118,523						118,523
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	44,792						44,792

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	68,547						68,547
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		820,380	17,529	44,862				882,771

Health and Human Services

420.00-425.00	Health and Human Services	650						650
Total Health and Human Services		650						650

Public Works - Sanitation

426.00	Recycling Collection and Disposal	1,430						1,430
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	11,734						11,734
Total Public Works - Sanitation		13,164						13,164

Public Works - Highways and Streets

430.00	General Services - Administration	516,098						516,098
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		31,915					31,915
433.00	Traffic Control Devices	1,273						1,273
434.00	Street Lighting	9,266						9,266

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	34,372						34,372
438.00	Maintenance and Repairs of Roads and Bridges	55,254	301,990					357,244
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		616,263	333,905					950,168

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	200						200
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		200						200

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	6,863						6,863
453.00	Spectator Recreation							
454.00	Parks							

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	1,500						1,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		8,363						8,363

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)							
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	71,524						71,524
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	56,400						56,400

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	48,704						48,704
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		176,628						176,628

Insurance								
486.00	Insurance, Casualty, and Surety	45,917						45,917
Total Insurance		45,917						45,917

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						54,989	54,989
489.00	All Other Unclassified Expenditures	2,374						2,374
Total Unclassified Operating Expenditures		2,374					54,989	57,363

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers			5,357				5,357
493.00	All Other Financing Uses							
Total Other Financing Uses				5,357				5,357

TOTAL EXPENDITURES	2,083,924	473,177	50,219				54,989	2,662,309
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	64,475	-64,659	-32,314				193,407	160,909
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LIGONIER TWP
December 31, 2017

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

LIGONIER TWP, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	91,991	23,567	115,558
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	35,102		35,102
Recreation			
Sewer			
Solid Waste			
Streets / Highways	68,151	340,461	408,612
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	195,244	364,028	559,272

EMPLOYEE COMPENSATION

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

934,627

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, 2017. 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, 2017, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2017

NOTES / COMMENTS