

**2016 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650815 LIGONIER TWP, WESTMORELAND COUNTY**



LIGONIER TWP, WESTMORELAND County

BALANCE SHEET

December 31, 2016

	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													
240-259													
<b>Total Liabilities and Other Credits</b>							22,544					22,544	
<b>Fund and Account Group Equity</b>													
281-284													
290.00													
270-289	1,043,423	116,129	71,934				1,702,848					2,934,334	
291-299													
<b>Total Fund and Account Group Equity</b>	1,043,423	116,129	71,934				1,702,848					2,934,334	

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,956,878
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**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**REVENUES**

<b>Taxes</b>								
301.00	Real Estate Taxes		490,773					490,773
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	14,465						14,465
310.10	Real Estate Transfer Taxes	131,551						131,551
310.20	Earned Income Taxes / Wage Taxes	846,530						846,530
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	85,124						85,124
310.60	Amusement / Admission Taxes	109,912						109,912
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		1,678,355						1,678,355

**Licenses and Permits**

320-322	All Other Licenses and Permits	1,510						1,510
321.80	Cable Television Franchise Fees	58,063						58,063
<b>Total Licenses and Permits</b>		59,573						59,573

**Fines and Forfeits**

330-332	Fines and Forfeits	57,561						57,561
<b>Total Fines and Forfeits</b>		57,561						57,561

**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

	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	

**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	7,101	52					7,153
342.00	Rents and Royalties	6,127						6,127
<b>Total Interest, Rents and Royalties</b>		13,228	52					13,280

<b>Federal</b>								
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>								

<b>State</b>								
354.03	Highways and Streets	34,864						34,864
354.09	Community Development							
354.15	Recycling / Act 101	4,167						4,167
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,801						1,801
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		374,323					374,323
355.04	Alcoholic Beverage Licenses	3,600						3,600
355.05	General Municipal Pension System State Aid	45,272						45,272
355.07	Foreign Fire Insurance Tax Distribution	51,943						51,943
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution			31,177				31,177



**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

**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							
	<b>Total Charges for Service</b>	88,717						88,717

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,200	41,142					43,342
388.00	Fiduciary Fund Pension Contributions					53,387		53,387
389.00	All Other Unclassified Operating Revenues					97,041		97,041
	<b>Total Unclassified Operating Revenues</b>	2,200	41,142			150,428		193,770

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	40,308						40,308
392.00	Interfund Operating Transfers	36,467						36,467
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, 2016

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		
395.00	77							77
<b>Total Other Financing Sources</b>	76,852							76,852

**REVENUES**

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

<b>TOTAL REVENUES</b>	2,163,195	415,517	31,177			150,428	2,760,317
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**EXPENDITURES**

General Government	
400.00	Legislative (Governing) Body
401.00	Executive (Manager or Mayor)
402.00	Auditing Services / Financial Administration
403.00	Tax Collection
404.00	Solicitor / Legal Services
405.00	Secretary / Clerk
406.00	Other General Government Administration
407.00	IT-Networking Services-Data Processing
408.00	Engineering Services
409.00	General Government Buildings and Plant
	<b>Total General Government</b>

Public Safety	
410.00	Police
411.00	Fire
412.00	Ambulance / Rescue
413.00	UCC and Code Enforcement



**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	54,889							54,889
	44							44
	549,856	67,179						617,035

**EXPENDITURES**

Public Safety	
414.00	Planning and Zoning
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
	<b>Total Public Safety</b>

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

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
	<b>Total Public Works - Sanitation</b>

Public Works - Highways and Streets	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance – Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting

**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
40,103	4,411							44,514
170,577	170,778	8,792						350,147
	96,825	31,783						128,608
818,982	308,621	40,575						1,168,178

**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, 2016

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		
1,500								1,500
2,146								2,146

**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>2,146</b>	<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
67,557	
53,388	
67,557	
53,388	

**LIGONIER TWP, WESTMORELAND County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2016

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency		

**EXPENDITURES**

Employer Paid Benefits and Withholding Items		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
484.00	Worker Compensation Insurance	25,173							25,173
487.00	Other Group Insurance Benefits								
<b>Total Employer Paid Benefits and Withholding Items</b>		146,118							146,118

Insurance		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
486.00	Insurance, Casualty, and Surety	47,641	100						47,741
<b>Total Insurance</b>		47,641	100						47,741

Unclassified Operating Expenditures		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
488.00	Fiduciary Fund Benefits and Refunds Paid							172,670	172,670
489.00	All Other Unclassified Expenditures	577							577
<b>Total Unclassified Operating Expenditures</b>		577						172,670	173,247

Other Financing Uses		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers		36,467						36,467
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>			36,467						36,467

<b>TOTAL EXPENDITURES</b>	2,028,704	425,925	90,139					172,670	2,717,438
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	134,491	-10,408	-58,962					-22,242	42,879
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LIGONIER TWP  
December 31, 2016

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

Capitalized lease obligations

Net debt

0  
0  
0

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

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	36,279	87,241	123,520
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	42,709		42,709
Recreation			
Sewer			
Solid Waste			
Streets / Highways	109,548	133,330	242,878
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	188,536	220,571	409,107

**EMPLOYEE COMPENSATION**

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

885,007

**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, 2016. 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.

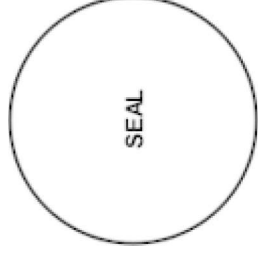
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

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, 2016, 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, 2016

**NOTES / COMMENTS**