

2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

650842 LOWER BURRELL CITY, WESTMORELAND COUNTY

BALANCE SHEET

DCED-CLGS-30 (09-09)

LOWER BURRELL CITY, WESTMORELAND County

BALANCE SHEET

December 31, 2012

		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	1,327,548	260,571			1,047,401					2,635,520
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,327,548	260,571			1,047,401					2,635,520

[illegible]

December 31, 2012

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	1,327,548	260,571			1,047,401					2,635,520
291-299	Other Equity										
Total Fund and Account Group Equity		1,327,548	260,571			1,047,401					2,635,520

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	2,635,520
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LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	2,453,257							2,453,257
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	40,539							40,539
310.10	Real Estate Transfer Taxes	81,070							81,070
310.20	Earned Income Taxes / Wage Taxes	1,466,777							1,466,777
310.30	Business Gross Receipts Taxes	292,754							292,754
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	99,235							99,235
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes	8,525							8,525
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other: _____								
Total Taxes		4,442,157							4,442,157

Licenses and Permits									
320-322	All Other Licenses and Permits	12,190							12,190
321.80	Cable Television Franchise Fees	210,442							210,442
Total Licenses and Permits		222,632							222,632

Fines and Forfeits									
330-332	Fines and Forfeits	24,021							24,021
Total Fines and Forfeits		24,021							24,021

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	7,054	68			2,424		9,546
342.00	Rents and Royalties	12,671						12,671
Total Interest, Rents and Royalties		19,725	68			2,424		22,217

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	13,425						13,425
355.01	Public Utility Realty Tax (PURTA)	5,585						5,585
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		270,836					270,836
355.04	Alcoholic Beverage Licenses	5,400						5,400
355.05	General Municipal Pension System State Aid	189,534						189,534
355.07	Foreign Fire Insurance Tax Distribution	64,078						64,078
355.08	Local Share Assessment/Gaming Proceeds							

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		278,022	270,836					548,858

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	9,665						9,665
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	5,493						5,493
Total Local Government Units		15,158						15,158

Charges for Service								
361.00	General Government	207,736						207,736
362.00	Public Safety	34,384						34,384
363.20	Parking							
363.00	All Other Charges for Highway & Streets Services	32,409						32,409
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				2,429,896			2,429,896
364.30	Solid Waste Collection and Disposal Charge (trash)	166,108						166,108
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							

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

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	112,511						112,511
Total Charges for Service		553,148			2,429,896			2,983,044

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions					189,534		189,534
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues						189,534		189,534

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	58,915						58,915
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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							
Total Other Financing Sources		58,915						58,915

TOTAL REVENUES	5,613,778	270,904			2,432,320		189,534	8,506,536
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,098						5,098
401.00	Executive (Manager or Mayor)	197,999						197,999
402.00	Auditing Services / Financial Administration	2,800						2,800
403.00	Tax Collection	142,406						142,406
404.00	Solicitor / Legal Services	67,465						67,465
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	5,592						5,592
408.00	Engineering Services							
409.00	General Government Buildings and Plant	94,104						94,104
Total General Government		515,464						515,464

Public Safety								
410.00	Police	1,582,859						1,582,859
411.00	Fire	144,442						144,442
412.00	Ambulance / Rescue	16,602						16,602
413.00	UCC and Code Enforcement	8,240						8,240
414.00	Planning and Zoning	78,801						78,801
415.00	Emergency Management and Communications							

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

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		1,830,944							1,830,944

Health and Human Services									
420.00-425.00	Health and Human Services	2,900							2,900
Total Health and Human Services		2,900							2,900

Public Works - Sanitation									
426.00	Recycling Collection and Disposal	108,675							108,675
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection				1,401,821				1,401,821
Total Public Works - Sanitation		108,675			1,401,821				1,510,496

Public Works - Highways and Streets									
430.00	General Services - Administration	516,408							516,408
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance -- Snow Removal		71,766						71,766
433.00	Traffic Control Devices	12,793							12,793
434.00	Street Lighting	144,656							144,656
435.00	Sidewalks and Crosswalks	519							519
436.00	Storm Sewers and Drains								

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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								
438.00	Maintenance and Repairs of Roads and Bridges	111,985	121,107						233,092
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		786,361	192,873						979,234

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	1,530							1,530
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		1,530							1,530

Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	81,956							81,956
455.00	Shade Trees								
456.00	Libraries	40,000							40,000

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	1,000						1,000
459.00	All Other Culture and Recreation							
Total Culture and Recreation		122,956						122,956

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity	8,563						8,563
465-469	All Other Community Development							
Total Community Development		8,563						8,563

Debt Service								
471.00	Debt Principal (short-term and long-term)	31,075			425,650			456,725
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service		31,075			425,650			456,725

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	84,697			20,839			105,536
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	460,021						460,021
484.00	Worker Compensation Insurance	80,331						80,331

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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	974,760				73,310			1,048,070
Total Employer Paid Benefits and Withholding Items		1,599,809				94,149			1,693,958

Insurance									
486.00	Insurance, Casualty, and Surety	78,613							78,613
Total Insurance		78,613							78,613

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					58,915			58,915
493.00	All Other Financing Uses								
Total Other Financing Uses						58,915			58,915

TOTAL EXPENDITURES	5,086,890	192,873				1,980,535			7,260,298
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	526,888	78,031				451,785		189,534	1,246,238
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LOWER BURRELL CITY

December 31, 2012

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											
Building (Park) Improvement Loan	Note	2010	2015	100,000	88,991		21,900		67,091		67,091
Park Purchase	Note	2001	2021	185,500	69,743		9,175		60,568		60,568
Revenue Bonds and Notes											
Lease Rental Debt											
Sewer Revenue Bond A & B	Bond	2011	2040	1,000,510	5,946,624		425,650		5,520,974		5,520,974
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

5,648,633

Capitalized lease obligations

0

Net debt

5,648,633

LOWER BURRELL CITY, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	7,095		7,095
Health			
Housing			
Libraries			
Mass Transit			
Parks	8,000		8,000
Police	6,055		6,055
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	21,150		21,150

EMPLOYEE COMPENSATION

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

2,560,166

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 LOWER BURRELL CITY have audited, adjusted and settled the various funds and account groups of the LOWER BURRELL CITY for the year ended December 31, 2012. 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 LOWER BURRELL CITY for the year ended December 31, 2012, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Anthony Farina Controller