

# **2013 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**650842 LOWER BURRELL CITY, WESTMORELAND COUNTY**

## BALANCE SHEET

		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>Assets and Other Debits</b>											
100-120	Cash and Investments	1,626,837	208,382			981,402					2,816,621
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										
<b>Total Assets and Other Debits</b>		1,626,837	208,382			981,402					2,816,621

[illegible]

## December 31, 2013

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	1,626,837	208,382			981,402					2,816,621
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,626,837	208,382			981,402					2,816,621

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	2,816,621
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LOWER BURRELL CITY, WESTMORELAND County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2013

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	2,522,627							2,522,627
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	41,745							41,745
310.10	Real Estate Transfer Taxes	135,111							135,111
310.20	Earned Income Taxes / Wage Taxes	1,328,804							1,328,804
310.30	Business Gross Receipts Taxes	322,582							322,582
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	96,018							96,018
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes	8,450							8,450
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other: _____								
<b>Total Taxes</b>		4,455,337							4,455,337

Licenses and Permits									
320-322	All Other Licenses and Permits	12,950							12,950
321.80	Cable Television Franchise Fees	216,988							216,988
<b>Total Licenses and Permits</b>		229,938							229,938

Fines and Forfeits									
330-332	Fines and Forfeits	22,237							22,237
<b>Total Fines and Forfeits</b>		22,237							22,237

LOWER BURRELL CITY, WESTMORELAND County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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	6,154	58			1,555		7,767
342.00	Rents and Royalties	13,998						13,998
<b>Total Interest, Rents and Royalties</b>		20,152	58			1,555		21,765

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	19,869						19,869
355.01	Public Utility Realty Tax (PURTA)	5,646						5,646
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		265,698					265,698
355.04	Alcoholic Beverage Licenses	4,800						4,800
355.05	General Municipal Pension System State Aid	198,102						198,102
355.07	Foreign Fire Insurance Tax Distribution	72,149						72,149
355.08	Local Share Assessment/Gaming Proceeds							

LOWER BURRELL CITY, WESTMORELAND County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	27,005							27,005
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
<b>Total State</b>		327,571	265,698						593,269

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	12,080							12,080
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
<b>Total Local Government Units</b>		12,080							12,080

Charges for Service									
361.00	General Government	160,693							160,693
362.00	Public Safety	43,997							43,997
363.20	Parking								
363.00	All Other Charges for Highway & Streets Services	40,961							40,961
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					2,432,292			2,432,292
364.30	Solid Waste Collection and Disposal Charge (trash)	172,424							172,424
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, 2013

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	93,885						93,885
<b>Total Charges for Service</b>		511,960			2,432,292			2,944,252

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					198,102		198,102
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>						198,102		198,102

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	61,790						61,790
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, 2013

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							
<b>Total Other Financing Sources</b>		61,790						61,790

<b>TOTAL REVENUES</b>	5,641,065	265,756			2,433,847		198,102	8,538,770
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	8,258						8,258
401.00	Executive (Manager or Mayor)	192,572						192,572
402.00	Auditing Services / Financial Administration	22,800						22,800
403.00	Tax Collection	123,866						123,866
404.00	Solicitor / Legal Services	95,636						95,636
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	5,975						5,975
408.00	Engineering Services							
409.00	General Government Buildings and Plant	137,067						137,067
<b>Total General Government</b>		586,174						586,174

Public Safety								
410.00	Police	1,525,443						1,525,443
411.00	Fire	191,952						191,952
412.00	Ambulance / Rescue	20,181						20,181
413.00	UCC and Code Enforcement	13,359						13,359
414.00	Planning and Zoning	74,828						74,828
415.00	Emergency Management and Communications							



LOWER BURRELL CITY, WESTMORELAND County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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								
<b>Total Public Safety</b>		1,825,763							1,825,763

Health and Human Services									
420.00-425.00	Health and Human Services	2,850							2,850
<b>Total Health and Human Services</b>		2,850							2,850

Public Works - Sanitation									
426.00	Recycling Collection and Disposal	110,190							110,190
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection				2,004,563				2,004,563
<b>Total Public Works - Sanitation</b>		110,190			2,004,563				2,114,753

Public Works - Highways and Streets									
430.00	General Services - Administration	570,961							570,961
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		139,129						139,129
433.00	Traffic Control Devices	19,409							19,409
434.00	Street Lighting	161,710							161,710
435.00	Sidewalks and Crosswalks	538							538
436.00	Storm Sewers and Drains								

LOWER BURRELL CITY, WESTMORELAND County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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	15,127	178,816					193,943
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		767,745	317,945					1,085,690

**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	1,622						1,622
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		1,622						1,622

**Culture and Recreation**

451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	93,942						93,942
455.00	Shade Trees							
456.00	Libraries	40,000						40,000

LOWER BURRELL CITY, WESTMORELAND County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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							
<b>Total Culture and Recreation</b>		134,942						134,942

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	7,674						7,674
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		7,674						7,674

Debt Service								
471.00	Debt Principal (short-term and long-term)	31,182			354,926			386,108
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		31,182			354,926			386,108

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	78,131			24,520			102,651
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	551,990						551,990
484.00	Worker Compensation Insurance	183,159						183,159

LOWER BURRELL CITY, WESTMORELAND County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	941,055				64,046			1,005,101
<b>Total Employer Paid Benefits and Withholding Items</b>		1,754,335				88,566			1,842,901

Insurance									
486.00	Insurance, Casualty, and Surety	92,294							92,294
<b>Total Insurance</b>		92,294							92,294

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

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers					61,790			61,790
493.00	All Other Financing Uses								
<b>Total Other Financing Uses</b>						61,790			61,790

<b>TOTAL EXPENDITURES</b>	5,314,771	317,945			2,509,845				8,142,561
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	326,294	-52,189			-75,998		198,102		396,209
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## LOWER BURRELL CITY

December 31, 2013

## 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>											
Building/Park loan	Note	2010	2015	100,000	67,091		22,007		45,084		45,084
Park Purchase	Note	2001	2021	185,500	60,568		9,175		51,393		51,393
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Sewer Revenue Bond A & B	Bond	2011	2040	1,000,510	5,520,974		354,926		5,166,048		5,166,048
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

5,262,525

Capitalized lease obligations

0

Net debt

5,262,525



LOWER BURRELL CITY, WESTMORELAND County  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2013

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	8,000		8,000
Police	40,857		40,857
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	48,857		48,857

**EMPLOYEE COMPENSATION**

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

2,431,650

**ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED SUBMISSION PAGE**

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, 2013. 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, 2013, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:

Anthony Farina Controller