

**2009 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650273 DELMONT BORO, WESTMORELAND COUNTY

DELMONT BORO, WESTMORELAND County

BALANCE SHEET

December 31, 2009

		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									665,237	665,237
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		4,106								665,237	669,343
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	167,618	32,266					485,287			685,171
291-299	Other Equity										
Total Fund and Account Group Equity		167,618	32,266					485,287			685,171
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,354,514

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	324,391						324,391
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	5,009						5,009
310.10	Real Estate Transfer Taxes	22,456						22,456
310.20	Earned Income Taxes / Wage Taxes	273,793						273,793
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	25,108						25,108
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		650,757						650,757

Licenses and Permits

320-322	All Other Licenses and Permits	7,572						7,572
321.80	Cable Television Franchise Fees	36,457						36,457
Total Licenses and Permits		44,029						44,029

Fines and Forfeits

330-332	Fines and Forfeits	28,370						28,370
Total Fines and Forfeits		28,370						28,370

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	1,033	80					1,113
342.00	Rents and Royalties	49,708	54					49,762
Total Interest, Rents and Royalties		50,741	134					50,875

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	959						959
354.00	All Other State Capital and Operating Grants	244						244
355.01	Public Utility Realty Tax (PURTA)	923						923
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		53,745					53,745
355.04	Alcoholic Beverage Licenses	800						800
355.05	General Municipal Pension System State Aid	34,408						34,408
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	31,493						31,493
Total State		68,827	53,745					122,572

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	5,242						5,242
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		5,242						5,242

Charges for Service								
361.00	General Government	7,506						7,506
362.00	Public Safety	329						329
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	2,218						2,218
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		60,497					60,497
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	130						130
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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

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		10,183	60,497					70,680

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	12,440	29,785					42,225
388.00	Fiduciary Fund Pension Contributions					31,217		31,217
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		12,440	29,785			31,217		73,442

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		26,706				8,019	34,725
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt	100,000						100,000

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		100,000	26,706				8,019	134,725
TOTAL REVENUES		970,589	170,867				39,236	1,180,692

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,089						5,089
401.00	Executive (Manager or Mayor)	660						660
402.00	Auditing Services / Financial Administration	2,250						2,250
403.00	Tax Collection	34,022						34,022
404.00	Solicitor / Legal Services	40,846						40,846
405.00	Secretary / Clerk	27,917						27,917
406.00	Other General Government Administration	5,274						5,274
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	34,232						34,232
409.00	General Government Buildings and Plant	70,999						70,999
Total General Government		221,289						221,289

Public Safety								
410.00	Police	273,178						273,178
411.00	Fire	14,258						14,258
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	8,639						8,639

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	2,907						2,907
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		298,982						298,982

Health and Human Services								
420.00-425.00	Health and Human Services	1,185						1,185
Total Health and Human Services		1,185						1,185

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	3,899						3,899
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		3,899						3,899

Public Works - Highways and Streets								
430.00	General Services - Administration	100,222						100,222
431.00	Cleaning of Streets and Gutters	2,313						2,313
432.00	Winter Maintenance – Snow Removal		40,129					40,129
433.00	Traffic Control Devices	8,759						8,759
434.00	Street Lighting	21,464						21,464

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		13,854					13,854
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		73,347					73,347
439.00	Highway Construction and Rebuilding Projects		16,048					16,048
Total Public Works - Highways and Streets		132,758	143,378					276,136

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							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration		5,377					5,377
452.00	Participant Recreation	200						200
453.00	Spectator Recreation							
454.00	Parks							

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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								
455.00	Shade Trees							
456.00	Libraries	3,000						3,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation		20,039					20,039
Total Culture and Recreation		3,200	25,416					28,616

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)	204,792						204,792
472.00	Debt Interest (short-term and long-term)	35,905						35,905
475.00	Fiscal Agent Fees						220	220
Total Debt Service		240,697					220	240,917

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	28,424						28,424
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	34,408						34,408

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

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	39,075						39,075
487.00	Other Group Insurance Benefits	56,260						56,260
Total Employer Paid Benefits and Withholding Items		158,167						158,167

Insurance								
486.00	Insurance, Casualty, and Surety	11,680						11,680
Total Insurance		11,680						11,680

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	2,813						2,813
Total Unclassified Operating Expenditures		2,813						2,813

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	34,725						34,725
493.00	All Other Financing Uses							
Total Other Financing Uses		34,725						34,725

TOTAL EXPENDITURES	1,109,395	168,794					220	1,278,409
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-138,806	2,073					39,016	-97,717
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DELMONT BORO
December 31, 2009

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											
Repair Sanitary Sewage System	Note	2007	2017	300,000	270,028		29,791		240,237		240,237
Road Repairs & Maintenance	Note	2008	2015	500,000	500,000		75,000		425,000		425,000
Tax Anticipation Loan	Note	2009	2009	100,000	0	100,000	100,000		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	665,237
Capitalized lease obligations	0
Net debt	665,237

DELMONT BORO, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2009

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		73,347	73,347
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		73,347	73,347

EMPLOYEE COMPENSATION

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

359,240

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 DELMONT BORO have audited, adjusted and settled the various funds and account groups of the DELMONT BORO for the year ended December 31, 2009. 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 DELMONT BORO for the year ended December 31, 2009, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Means, Vance & Perry, PC Appointed Auditor/CPA

Subscribed and sworn to before me this 29 day of March, 2010.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2009

NOTES / COMMENTS