

**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**650273 DELMONT BORO, WESTMORELAND COUNTY**



## DELMONT BORO, 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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									345,442	345,442
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		1,764								345,442	347,206
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	427,766	92,133					550,994			1,070,893
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		427,766	92,133					550,994			1,070,893
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,418,099

**DELMONT BORO, 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	438,398						438,398
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	4,722						4,722
310.10	Real Estate Transfer Taxes	26,889						26,889
310.20	Earned Income Taxes / Wage Taxes	339,061						339,061
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	15,234						15,234
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		824,304						824,304

**Licenses and Permits**

320-322	All Other Licenses and Permits	85						85
321.80	Cable Television Franchise Fees	44,840						44,840
<b>Total Licenses and Permits</b>		44,925						44,925

**Fines and Forfeits**

330-332	Fines and Forfeits	21,375						21,375
<b>Total Fines and Forfeits</b>		21,375						21,375

**DELMONT BORO, 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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	860	104					964
342.00	Rents and Royalties	49,240	1,600					50,840
<b>Total Interest, Rents and Royalties</b>		50,100	1,704					51,804

<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							
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)	1,091						1,091
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		61,633					61,633
355.04	Alcoholic Beverage Licenses	700						700
355.05	General Municipal Pension System State Aid	39,337						39,337
355.07	Foreign Fire Insurance Tax Distribution	14,522						14,522
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	6,840						6,840

**DELMONT BORO, 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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	7,580						7,580
<b>Total State</b>		70,070	61,633					131,703

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

Charges for Service								
361.00	General Government	33,603						33,603
362.00	Public Safety	8,310						8,310
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		125,407					125,407
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	60						60
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**DELMONT BORO, 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								
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>		41,973	125,407					167,380

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	3,966	31,472					35,438
388.00	Fiduciary Fund Pension Contributions					41,423		41,423
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		3,966	31,472			41,423		76,861

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	90					33	123
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt	50,000						50,000

**DELMONT BORO, 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	16,572						16,572
<b>Total Other Financing Sources</b>		66,662					33	66,695
<b>TOTAL REVENUES</b>		1,123,375	220,216				41,456	1,385,047

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	5,492						5,492
401.00	Executive (Manager or Mayor)	660						660
402.00	Auditing Services / Financial Administration	2,885						2,885
403.00	Tax Collection	20,774						20,774
404.00	Solicitor / Legal Services	27,631						27,631
405.00	Secretary / Clerk	30,584						30,584
406.00	Other General Government Administration	10,886						10,886
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	46,690						46,690
409.00	General Government Buildings and Plant	40,729						40,729
<b>Total General Government</b>		186,331						186,331

Public Safety								
410.00	Police	266,875						266,875
411.00	Fire	24,732						24,732
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	10,604						10,604



**DELMONT BORO, 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**

414.00	Planning and Zoning	1,045						1,045
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>		303,256						303,256

**Health and Human Services**

420.00-425.00	Health and Human Services	1,080						1,080
<b>Total Health and Human Services</b>		1,080						1,080

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	3,241						3,241
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		3,241						3,241

**Public Works - Highways and Streets**

430.00	General Services - Administration	99,142						99,142
431.00	Cleaning of Streets and Gutters	1,617						1,617
432.00	Winter Maintenance – Snow Removal		26,305					26,305
433.00	Traffic Control Devices	19,062						19,062
434.00	Street Lighting	15,063						15,063

**DELMONT BORO, 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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		57,835					57,835
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		45,002					45,002
439.00	Highway Construction and Rebuilding Projects		23,018					23,018
<b>Total Public Works - Highways and Streets</b>		134,884	152,160					287,044

<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	955						955
448.00	Water System	2,514						2,514
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		3,469						3,469

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration		1,497					1,497
452.00	Participant Recreation	7,290						7,290
453.00	Spectator Recreation							
454.00	Parks							

**DELMONT BORO, 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**

<b>Culture and Recreation</b>								
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	200	48,133					48,333
<b>Total Culture and Recreation</b>		10,490	49,630					60,120

<b>Community Development</b>								
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>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	162,352						162,352
472.00	Debt Interest (short-term and long-term)	17,770						17,770
475.00	Fiscal Agent Fees						220	220
<b>Total Debt Service</b>		180,122					220	180,342

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	25,179						25,179
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	39,337						39,337

**DELMONT BORO, 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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	54,231						54,231
487.00	Other Group Insurance Benefits	31,440						31,440
<b>Total Employer Paid Benefits and Withholding Items</b>		150,187						150,187

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	6,015						6,015
<b>Total Insurance</b>		6,015						6,015

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	171						171
<b>Total Unclassified Operating Expenditures</b>		171						171

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		123					123
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			123					123

<b>TOTAL EXPENDITURES</b>	979,246	201,913					220	1,181,379
---------------------------	---------	---------	--	--	--	--	-----	-----------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	144,129	18,303					41,236	203,668
---	---------	--------	--	--	--	--	--------	---------

**DELMONT BORO**  
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
<b>General Obligation Bonds and Notes</b>											
Repair Sanitary Sewage System	Note	2007	2017	300,000	182,794		37,352		145,442		145,442
Road Repairs & Maintenance	Note	2008	2015	500,000	275,000		75,000		200,000		200,000
Tax Anticipation Loan	Note	2012	2012	150,000	0	50,000	50,000		0		0
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	345,442
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	345,442

**DELMONT BORO, WESTMORELAND County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

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	24,962		24,962
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	24,962		24,962

**EMPLOYEE COMPENSATION**

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

334,946

---

---

**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed:

Glen Vance Appointed Auditor/CPA

December 31, 2012

**NOTES / COMMENTS**