

**2013 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650273 DELMONT BORO, WESTMORELAND COUNTY

DELMONT BORO, WESTMORELAND County

BALANCE SHEET

December 31, 2013

		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									1,058,009	1,058,009
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		42								1,058,009	1,058,051
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	1,471,493	51,444					594,566			2,117,503
291-299	Other Equity										
Total Fund and Account Group Equity		1,471,493	51,444					594,566			2,117,503
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,175,554

DELMONT BORO, 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	433,219						433,219
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	4,963						4,963
310.10	Real Estate Transfer Taxes	38,507						38,507
310.20	Earned Income Taxes / Wage Taxes	373,136						373,136
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	19,674						19,674
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		869,499						869,499

Licenses and Permits

320-322	All Other Licenses and Permits	420						420
321.80	Cable Television Franchise Fees	47,221						47,221
Total Licenses and Permits		47,641						47,641

Fines and Forfeits

330-332	Fines and Forfeits	14,892						14,892
Total Fines and Forfeits		14,892						14,892

DELMONT BORO, 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	173	44					217
342.00	Rents and Royalties	52,738	800					53,538
Total Interest, Rents and Royalties		52,911	844					53,755

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	150						150
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal		150						150

State								
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)	1,005						1,005
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		60,630					60,630
355.04	Alcoholic Beverage Licenses	700						700
355.05	General Municipal Pension System State Aid	34,959						34,959
355.07	Foreign Fire Insurance Tax Distribution	16,385						16,385
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	6,161						6,161

DELMONT BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	26,819						26,819
Total State		86,029	60,630					146,659

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	28,237						28,237
362.00	Public Safety	7,304						7,304
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.)		135,449					135,449
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	25						25
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

DELMONT BORO, 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

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		35,566	135,449					171,015

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,564	14,398					18,962
388.00	Fiduciary Fund Pension Contributions					54,309		54,309
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		4,564	14,398			54,309		73,271

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	44,540						44,540
392.00	Interfund Operating Transfers	35,560						35,560
393.00	Proceeds of General Long-Term Debt	1,000,000						1,000,000
394.00	Proceeds of Short Term-Debt							

DELMONT BORO, 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	2,185						2,185
Total Other Financing Sources		1,082,285						1,082,285
TOTAL REVENUES		2,193,537	211,321				54,309	2,459,167

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	4,333						4,333
401.00	Executive (Manager or Mayor)	660						660
402.00	Auditing Services / Financial Administration	3,030						3,030
403.00	Tax Collection	20,903						20,903
404.00	Solicitor / Legal Services	44,364						44,364
405.00	Secretary / Clerk	30,931						30,931
406.00	Other General Government Administration	8,534						8,534
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	39,771						39,771
409.00	General Government Buildings and Plant	37,119						37,119
Total General Government		189,645						189,645

Public Safety								
410.00	Police	278,412						278,412
411.00	Fire	26,385						26,385
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	10,506						10,506

DELMONT BORO, 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

414.00	Planning and Zoning	1,732						1,732
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		317,035						317,035

Health and Human Services

420.00-425.00	Health and Human Services	1,100						1,100
Total Health and Human Services		1,100						1,100

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	1,893						1,893
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		49,483					49,483
Total Public Works - Sanitation		1,893	49,483					51,376

Public Works - Highways and Streets

430.00	General Services - Administration	100,545						100,545
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		36,046					36,046
433.00	Traffic Control Devices	13,373						13,373
434.00	Street Lighting	20,214						20,214

DELMONT BORO, 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								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		27,088					27,088
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		44,508					44,508
439.00	Highway Construction and Rebuilding Projects		22,456					22,456
Total Public Works - Highways and Streets		134,132	130,098					264,230

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	1,013						1,013
448.00	Water System	2,884						2,884
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		3,897						3,897

Culture and Recreation								
451.00	Culture-Recreation Administration		125					125
452.00	Participant Recreation	7,212						7,212
453.00	Spectator Recreation							
454.00	Parks							

DELMONT BORO, 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								
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	47,261					47,461
Total Culture and Recreation		10,412	47,386					57,798

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)	287,433						287,433
472.00	Debt Interest (short-term and long-term)	14,291						14,291
475.00	Fiscal Agent Fees						220	220
Total Debt Service		301,724					220	301,944

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	25,226						25,226
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	54,089						54,089

DELMONT BORO, 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								
484.00	Worker Compensation Insurance	76,558						76,558
487.00	Other Group Insurance Benefits	30,902						30,902
Total Employer Paid Benefits and Withholding Items		186,775						186,775

Insurance								
486.00	Insurance, Casualty, and Surety	3,140						3,140
Total Insurance		3,140						3,140

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	57						57
Total Unclassified Operating Expenditures		57						57

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		25,043				10,517	35,560
493.00	All Other Financing Uses							
Total Other Financing Uses			25,043				10,517	35,560

TOTAL EXPENDITURES	1,149,810	252,010					10,737	1,412,557
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	1,043,727	-40,689					43,572	1,046,610
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DELMONT BORO
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
General Obligation Bonds and Notes											
Repair Sanitary Sewage System	Note	2007	2017	300,000	145,442		59,639		85,803		85,803
Road Repairs & Maintenance	Note	2008	2015	500,000	200,000		200,000		0		0
Sewage Pump Station	Note	2013	2023	1,000,000	0	1,000,000	27,794		972,206		972,206
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	1,058,009
Capitalized lease obligations	0
Net debt	1,058,009

DELMONT BORO, 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			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	22,621		22,621
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	22,621		22,621

EMPLOYEE COMPENSATION

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

335,320

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

SIGNATURE AND VERIFICATION

Signed: Means & Vance, PC Appointed Auditor/CPA

December 31, 2013

NOTES / COMMENTS