

**2011 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

650815 LIGONIER TWP, WESTMORELAND COUNTY



BALANCE SHEET

DCED-CLOS-30 (09-09)

LIGONIER TWP, WESTMORELAND COUNTY BALANCE SHEET December 31, 2011

	Governmental Funds						Proprietary Funds	Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (including State/Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Service			Trust and Agency	General Fixed Assets	
Assets and Other Debits											
100-120 Cash and Investments	732,014	84,524									816,538
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									3,805,497		3,805,497
180-189 Other Debits									41,271		41,271
Total Assets and Other Debits	732,014	84,524							3,805,497	41,271	4,663,306

Liabilities and Other Credits			
210-229 Payroll Taxes and Other Payroll Withholdings		792	792
200-209, 231-239 All Other Current Liabilities	50,188		50,188
230.00 Due To Other Funds			

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Taxes								
301.00	Real Estate Taxes		343,894					343,894
305.00	Occupation Taxes (levied under municipal code)							
306.00	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	17,322						17,322
310.10	Real Estate Transfer Taxes	69,160						69,160
310.20	Earned Income Taxes / Wage Taxes	684,450						684,450
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	64,303						64,303
310.60	Amusement / Admission Taxes	166,600						166,600
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes			1,345,729					1,345,729

Licenses and Permits

320-322	All Other Licenses and Permits	5,725						5,725
321.80	Cable Television Franchise Fees	53,669						53,669
Total Licenses and Permits		59,394						59,394

Fines and Forfeits

330-332	Fines and Forfeits	26,072						26,072
Total Fines and Forfeits		26,072						26,072

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	18,230	63					18,293
342.00	Rents and Royalties	3,625						3,625
	Total Interest, Rents and Royalties	21,855	63					21,918

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							
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		274,952					274,952
355.04	Alcoholic Beverage Licenses	4,200						4,200
355.05	General Municipal Pension System State Aid	50,450						50,450
355.07	Foreign Fire Insurance Tax Distribution	87,030						87,030
355.08	Local Share Assessment/Gaming Proceeds							

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

	Governmental Funds				Proprietary Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service			
	23,903						23,903

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

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
389.00	All Other Unclassified Operating Revenues
	Total Unclassified Operating Revenues

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

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Services	Enterprise	Internal Service			
	513,759								513,759

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

Health and Human Services	
420.00-425.00	Health and Human Services
	Total Health and Human Services

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

Public Works - Highways and Streets	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance -- Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Funds)	Capital Projects	Debt Service	Enterprise	Internal Service			
									Memorandum Only
	2,000								2,000
	8,012								8,012

EXPENDITURES

Culture and Recreation	
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	Total Culture and Recreation

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)
472.00	Debt Interest (short-term and long-term)
475.00	Fiscal Agent Fees
	Total Debt Service

Employer Paid Benefits and Withholding Items	
481.00	Employer Paid Withholding Taxes and Unemployment Compensation
482.00	Judgments and Losses
483.00	Pension / Retirement Fund Contributions
484.00	Worker Compensation Insurance

LIGONIER TWP, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2011

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

EXPENDITURES

Employer Paid Benefits and Withholding Items		Total Employer Paid Benefits and Withholding Items	
487.00	Other Group Insurance Benefits		
52,366			52,366

Insurance		Total Insurance	
486.00	Insurance, Casualty, and Surety		

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

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

TOTAL EXPENDITURES	1,761,049	197,100	1,958,149
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		Total	
-113,672		77,915	-35,757

LIGONIER TWP

December 31, 2011

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 (f)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (f)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Police Car	Note	2007	2012	30,000	7,666		4,886		2,780		2,780
Revenue Bonds and Notes											
Dump Truck	Note	2010	2015	57,128	49,951		10,860		38,491		38,491
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

41,271

0

41,271

LIGONIER TWP, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2011

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	14,071		14,071
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	15,282		15,282
Recreation			
Sewer			
Solid Waste			
Streets / Highways	8,799		8,799
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	38,152		38,152

EMPLOYEE COMPENSATION

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

768,067

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 LIGONIER TWP have audited, adjusted and settled the various funds and account groups of the LIGONIER TWP for the year ended December 31, 2011. 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.

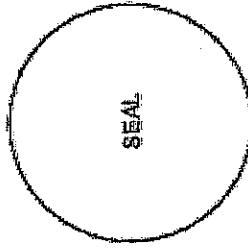
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of LIGONIER TWP for the year ended December 31, 2011, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: **Richard L Patterson CPA Appointed Auditor/CPA**

Subscribed and sworn to before me this 28 day of March, 2012.



Signed: _____
Witness (Controller)/Auditor (Auditors)

LIGONIER TWP, WESTMORELAND County

December 31, 2011

NOTES / COMMENTS

**RICHARD L.
PATTERSON
ACCOUNTANT**

Phone: (724) 836-5781 FAX: (724) 853-8441

Member American Institute Of Certified Public Accountants

P. O. Box 549
Youngstown, PA 15696-0549

March 26, 2012

Independent Auditors' Report

To the Board of Supervisors
Ligonier Township

We have audited the various funds and account groups of Ligonier Township for the year ended December 31, 2011 to be included in the Municipal Annual Audit and Financial Report (DCED-CLGS-30), which is a form prescribed by the Pennsylvania Department of Community and Economic Development (DCED). The Municipal Annual Audit and Financial Report (DCED-CLGS-30) is the responsibility of Ligonier Township's management. Our responsibility is to express an opinion on the Municipal Annual Audit and Financial Report (DCED-CLGS-30) based on our audit.


We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Municipal Annual Audit and Financial Report (DCED-CLGS-30) is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Municipal Annual Audit and Financial Report (DCED-CLGS-30). An Audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall Municipal Annual Audit and Financial Report (DCED-CLGS-30) presentation. We believe that our audit provides a reasonable basis for our opinion.

The Township's policy is to prepare the Municipal Annual Audit and Financial Report (DCED-CLGS-30) on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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. The cash basis of accounting is modified for the recording of the following: fixed assets and unrealized gains or losses on investments. Accordingly, the effects on the Municipal Annual Audit and Financial Report (DCED-CLGS-30) variances between the modified cash basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The Municipal Annual Audit and Financial Report (DCED-CLGS-30) does not include all of the disclosures required by accounting principles generally accepted in the United States of America.

In our opinion, because of the effects of the matter discussed in the preceding paragraphs, the financial statement referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Ligonier Township as of and for the year then ended December 31, 2011.

In our opinion, the financial statement referred to above, presents fairly, in all material respects, the Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Ligonier Township which is a prescribed form, as of and for the year then ended December 31, 2011, on the modified cash basis of accounting.



Richard L. Patterson
Certified Public Accountant