

Current Status: Pending



LIGONIER TWP, WESTMORELAND COUNTY — 650815
Balance Sheet



BALANCE SHEET

Assets and Other Debits

		Governmental Funds				Proprietary Funds		Fiduciary Funds	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
100-120	Cash and Investments	748,883	73,274								\$822,157
140-144	Tax Receivable										\$0
121-129, 145-149	Accounts Receivable (excluding taxes)										\$0
130.00	Due From Other Funds		56,768								\$56,768
131-139, 150-159	Other Current Assets										\$0
160-169	Fixed Assets								3,868,305		\$3,868,305
180-189	Other Debits									84,223	\$84,223
TOTAL ASSETS AND OTHER DEBITS		\$748,883	\$130,042	\$0	\$0	\$0	\$0	\$0	\$3,868,305	\$84,223	\$4,831,453

Liabilities and Other Credits / Fund and Account Group Equity

		Governmental Funds				Proprietary Funds		Fiduciary Funds	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
210-229	Payroll Taxes and Other Payroll Withholdings	981									\$981
200-209, 231-239	All Other Current Liabilities										\$0
230.00	Due To Other Funds	56,768									\$56,768
260-269	Long-Term-Liabilities	241,433								84,223	\$325,656
240-259	Current Portion of Long-Term Debt and Other Credits										\$0
TOTAL LIABILITIES AND OTHER CREDITS		\$299,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,223	\$383,405

		Governmental Funds				Proprietary Funds		Fiduciary Funds	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
281-284	Contributed Capital										\$0
290.00	Investment in General Fixed Assets										\$0
270-289	Fund Balance / Retained Earnings on 12/31	449,701	130,042	\$0	\$0	\$0	\$0	\$0	3,868,305	\$0	\$4,448,048
291-299	Other Equity										\$0
TOTAL FUND AND ACCOUNT GROUP EQUITY		\$449,701	\$130,042	\$0	\$0	\$0	\$0	\$0	\$3,868,305	\$0	\$4,448,048

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY **\$4,831,453**

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Municipal Statistics
2012 Municipal Annual Financial Report

LIGONIER TWP, WESTMORELAND COUNTY – 650815
Revenues

DCED-CLGS-30



STATEMENT OF REVENUES AND EXPENDITURES

REVENUES									
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	341,404							\$341,404
305.00	Occupation Taxes (levied under municipal code)								\$0
308.00	Residence Taxes (levied by cities of the 3rd Class)								\$0
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								\$0
310.00	Per Capita Taxes	17,693							\$17,693
310.10	Real Estate Transfer Taxes	67,681							\$67,681
310.20	Earned Income Taxes / Wage Taxes	679,546							\$679,546
310.30	Business Gross Receipts Taxes								\$0
310.40	Occupation Taxes (levied under Act 511)								\$0
310.50	Local Services Tax **	53,449							\$53,449
310.60	Amusement / Admission Taxes	137,868							\$137,868
310.70	Mechanical Device Taxes								\$0
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								\$0
310.90	Local Services Tax (LST) (dollars)								\$0
	Other:								\$0
	<input type="text" value="Add another category"/>								\$0
Total Taxes		\$1,297,641	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297,641
** This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.									
Licenses and Permits									
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Licenses and Permits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
320-322	All Other Licenses and Permits	1,255							\$1,255
321.80	Cable Television Franchise Fees	53,441							\$53,441
Total Licenses and Permits		\$54,696	\$0	\$0	\$0	\$0	\$0	\$0	\$54,696
Fines and Forfeits									
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Fines and Forfeits		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
330-332	Fines and Forfeits	38,691							\$38,691
Total Fines and Forfeits		\$38,691	\$0	\$0	\$0	\$0	\$0	\$0	\$38,691
Interest, Rents and Royalties									
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Interest, Rents and Royalties		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

		State Liquid Fuels)							
341.00	Interest Earnings	4,022	97						\$4,119
342.00	Rents and Royalties	3,625							\$3,625
Total Interest, Rents and Royalties		\$7,647	\$97	\$0	\$0	\$0	\$0	\$0	\$7,744

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
Federal	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets							\$0
351.09	Community Development							\$0
351.00	All Other Federal Capital and Operating Grants							\$0
352.01	National Forest							\$0
352.00	All Other Federal Shared Revenue and Entitlements							\$0
353.00	Federal Payments in Lieu of Taxes							\$0
Total Federal		\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
State	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
354.03	Highways and Streets							\$0
354.09	Community Development							\$0
354.15	Recycling / Act 101							\$0
354.00	All Other State Capital and Operating Grants							\$0
355.01	Public Utility Realty Tax (PURTA)	1,839						\$1,839
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		275,955					\$275,955
355.04	Alcoholic Beverage Licenses	3,600						\$3,600
355.05	General Municipal Pension System State Aid	58,040						\$58,040
355.07	Foreign Fire Insurance Tax Distribution	49,335						\$49,335
355.08	Local Share Assessment/Gaming Proceeds							\$0
355.09	Marcellus Shale Impact Fee Distribution							\$0
355.00	All Other State Shared Revenues and Entitlements		56,768					\$56,768
356.00	State Payments in Lieu of Taxes	5,918						\$5,918
Total State		\$118,732	\$332,723	\$0	\$0	\$0	\$0	\$451,455

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
Local Government Units	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
357.03	Highways and Streets							\$0
357.00	All Other Local Governmental Units Capital and Operating Grants							\$0
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							\$0
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							\$0
Total Local Government Units		\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
Charges for Service	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	27,591						\$27,591
362.00	Public Safety	3,695						\$3,695
363.20	Parking							\$0
363.00	All Other Charges for Highway & Streets Services							\$0
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							\$0
364.30	Solid Waste Collection and Disposal Charge (trash)							\$0
364.60	Host Municipality Benefit Fee for Solid Waste Facility							\$0
364.00	All Other Charges for Sanitation Services							\$0
365.00	Health							\$0
366.00	Human Services							\$0
367.00	Culture and Recreation							\$0
368.00	Airports							\$0
369.00	Bars							\$0
370.00	Cemeteries							\$0
372.00	Electric System							\$0
373.00	Gas System							\$0
374.00	Housing System							\$0
375.00	Markets							\$0
377.00	Transit Systems							\$0
378.00	Water System							\$0
379.00	All Other Charges for Service							\$0
Total Charges for Service		\$31,286	\$0	\$0	\$0	\$0	\$0	\$31,286

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
Unclassified Operating Revenues	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
383.00	Special Assessments							\$0
386.00	Escheats (sale of personal property)							\$0
387.00	Contributions and Donations from Private Sectors	58,165						\$58,165
388.00	Fiduciary Fund Pension Contributions							\$0
389.00	All Other Unclassified Operating Revenues	20						\$20
Total Unclassified Operating Revenues		\$58,185	\$0	\$0	\$0	\$0	\$0	\$58,185

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total
Other Financing Sources	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
391.00	Proceeds of General Fixed Asset Disposition	6,970						\$6,970
392.00	Interfund Operating Transfers	6,600	14,803					\$21,403
393.00	Proceeds of General Long-Term Debt							\$0
394.00	Proceeds of Short Term-Debt	200,000						\$200,000
395.00	Refunds of Prior Year Expenditures							\$0

Total Other Financing Sources	\$213,570	\$14,803	\$0	\$0	\$0	\$0	\$0	\$0	\$228,373
TOTAL REVENUES	\$1,820,448	\$347,623	\$0	\$0	\$0	\$0	\$0	\$0	\$2,168,071
TOTAL EXPENDITURES (from next step)	\$1,970,058	\$302,109	\$0	\$0	\$0	\$0	\$0	\$0	\$2,272,167
EXCESS / DEFICIT OF REVENUES OVER EXPENDITURES	\$-149,610	\$45,514	\$0	\$0	\$0	\$0	\$0	\$0	\$-104,096



Current Status: Pending



Municipal Statistics
2012 Municipal Annual Financial Report

LIGONIER TWP, WESTMORELAND COUNTY — 650815
Expenditures

DCED-CLGS-30



STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES									
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
General Government		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
400.00	Legislative (Governing) Body	20,034							\$20,034
401.00	Executive (Manager or Mayor)								\$0
402.00	Auditing Services / Financial Administration	10,000							\$10,000
403.00	Tax Collection	30,527							\$30,527
404.00	Solicitor / Legal Services	52,278							\$52,278
405.00	Secretary / Clerk	143,404							\$143,404
406.00	Other General Government Administration	20							\$20
407.00	IT-Networking Services-Data Processing								\$0
408.00	Engineering Services	21,850							\$21,850
409.00	General Government Buildings and Plant	36,264							\$36,264
Total General Government		\$314,377	\$0	\$0	\$0	\$0	\$0	\$0	\$314,377
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Public Safety		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
410.00	Police	328,543							\$328,543
411.00	Fire	79,759							\$79,759
412.00	Ambulance / Rescue								\$0
413.00	UCC and Code Enforcement								\$0
414.00	Planning and Zoning	60,051							\$60,051
415.00	Emergency Management and Communications								\$0
416.00	Militia and Armories								\$0
417.00	Examination of Licensed Occupations								\$0
418.00	Public Scales (weights and measures)								\$0
419.00	Other Public Safety	80							\$80
Total Public Safety		\$468,433	\$0	\$0	\$0	\$0	\$0	\$0	\$468,433
		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Health and Human Services		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
420.00-425.00	Health and Human Services								\$0
Total Health and Human Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Public Works - Sanitation		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
426.00	Recycling Collection and Disposal								\$0
427.00	Solid Waste Collection and Disposal (garbage)								\$0
428.00	Weed Control								\$0
429.00	Wastewater / Sewage Treatment and Collection	3,211							\$3,211
Total Public Works - Sanitation		\$3,211	\$0	\$0	\$0	\$0	\$0	\$0	\$3,211

		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Public Works - Highways and Streets		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services - Administration	727,162							\$727,162
431.00	Cleaning of Streets and Gutters								\$0
432.00	Winter Maintenance - Snow Removal		41,440						\$41,440
433.00	Traffic Control Devices								\$0
434.00	Street Lighting								\$0
435.00	Sidewalks and Crosswalks								\$0
436.00	Storm Sewers and Drains								\$0
437.00	Repairs of Tools and Machinery	159,538							\$159,538
438.00	Maintenance and Repairs of Roads and Bridges	23,683	254,069						\$277,752
439.00	Highway Construction and Rebuilding Projects								\$0
Total Public Works - Highways and Streets		\$910,383	\$295,509	\$0	\$0	\$0	\$0	\$0	\$1,205,892

		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Other Public Works Enterprises		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
440.00	Airports								\$0
441.00	Cemeteries	1,620							\$1,620
442.00	Electric System								\$0
443.00	Gas System								\$0
444.00	Markets								\$0
445.00	Parking								\$0
446.00	Storm Water and Flood Control								\$0
447.00	Transit System								\$0
448.00	Water System	10,772							\$10,772
449.00	Water Transport and Terminals								\$0
Total Other Public Works Enterprises		\$12,392	\$0	\$0	\$0	\$0	\$0	\$0	\$12,392

		Governmental Funds				Proprietary Funds		Fiduciary Funds	Total
Culture and Recreation		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
451.00	Culture-Recreation Administration								\$0
452.00	Participant Recreation	7,499							\$7,499

453.00	Spectator Recreation	2,000								\$2,000
454.00	Parks									\$0
455.00	Shade Trees									\$0
456.00	Libraries									\$0
457.00	Civil and Military Celebrations									\$0
458.00	Senior Citizens' Centers									\$0
459.00	All Other Culture and Recreation									\$0
Total Culture and Recreation		\$9,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,499

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Community Development		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
461.00	Conservation of Natural Resources								\$0
462.00	Community Development and Housing								\$0
463.00	Economic Development								\$0
464.00	Economic Opportunity								\$0
465-469	All Other Community Development								\$0
Total Community Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Debt Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
471.00	Debt Principal (short-term and long-term)	219,856							\$219,856
472.00	Debt Interest (short-term and long-term)	3,667							\$3,667
475.00	Fiscal Agent Fees								\$0
Total Debt Service		\$223,523	\$0	\$0	\$0	\$0	\$0	\$0	\$223,523

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Employer Paid Benefits and Withholding Items		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
481.00	Employer Paid Withholding Taxes and Unemployment Compensation								\$0
482.00	Judgments and Losses								\$0
483.00	Pension / Retirement Fund Contributions								\$0
484.00	Worker Compensation Insurance								\$0
487.00	Other Group Insurance Benefits								\$0
Total Employer Paid Benefits and Withholding Items		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Insurance		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
486.00	Insurance, Casualty, and Surety								\$0
Total Insurance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Unclassified Operating Expenditures		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
488.00	Fiduciary Fund Benefits and Refunds Paid								\$0
489.00	All Other Unclassified Expenditures								\$0
Total Unclassified Operating Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Governmental Funds				Proprietary Funds	Fiduciary Funds	Total	
Other Financing Uses		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
491.00	Refund of Prior Year Revenues	13,437							\$13,437
492.00	Interfund Operating Transfers	14,803	6,600						\$21,403
493.00	All Other Financing Uses								\$0
Total Other Financing Uses		\$28,240	\$6,600	\$0	\$0	\$0	\$0	\$0	\$34,840
TOTAL REVENUES (from previous step)		\$1,820,448	\$347,623	\$0	\$0	\$0	\$0	\$0	\$2,168,071
TOTAL EXPENDITURES		\$1,970,058	\$302,109	\$0	\$0	\$0	\$0	\$0	\$2,272,167
EXCESS / DEFICIT OF REVENUES OVER EXPENDITURES		\$-149,610	\$45,514	\$0	\$0	\$0	\$0	\$0	\$-104,096



Current Status: Pending

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LIGONIER TWP, WESTMORELAND COUNTY — 650815
Debt Stmt

Municipal Statistics
2012 Municipal Annual Financial Report
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The locked fields below were brought forward from your previous year's Audit Debt Statement page. If any of these figures are incorrect and need to be adjusted, please contact DCED at 1-888-223-6837 so that we can make the appropriate adjustments for you.

DEBT STATEMENT

Purpose	Issuance Type	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year*	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End*	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Police Car	Note	2007	2012	30,000	2,780		2,780		\$0		\$0
	Bond								\$0		\$0
Revenue Bonds and Notes											
Dump Truck	Note	2010	2015	57,128	38,491		11,241		\$27,250		\$27,250
Truck CBT	Note	2012	2017	62,808	0	62,808	5,835		\$56,973		\$56,973
	Bond								\$0		\$0
Lease Rental Debt/Capital Leases											
	Bond								\$0		\$0
Other											
Tax Anticipation	Note	2012	2012	200,000	0	200,000	200,000		\$0		\$0
	Bond								\$0		\$0

* - excludes unamortized premium/discount

Total bonds and notes outstanding	\$84,223
Capitalized lease obligations	
NET DEBT	\$84,223

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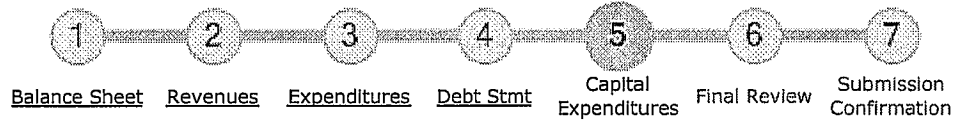
Municipal Statistics



2012 Municipal Annual Financial Report

LIGONIER TWP, WESTMORELAND COUNTY — 650815
Capital Expenditures

DCED-CLGS-30



STATEMENT OF CAPITAL EXPENDITURES

Capital Expenditures			
	Capital Purchases	Capital Construction	Total
Community Development			\$0
Electric			\$0
Fire			\$0
Gas System			\$0
General Government			\$0
Health			\$0
Housing			\$0
Libraries			\$0
Mass Transit			\$0
Parks			\$0
Police			\$0
Recreation			\$0
Sewer			\$0
Solid Waste			\$0
Streets / Highways	62,808		\$62,808
Water			\$0
Other:			\$0
<input type="button" value="Add another category"/>			
TOTAL CAPITAL EXPENDITURES	\$62,808	\$0	\$62,808

EMPLOYEE COMPENSATION	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*	785,388

*USE INCOME FROM W-3 STATEMENT

