

**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**490034 COAL TWP, NORTHUMBERLAND COUNTY**



## COAL TWP, NORTHUMBERLAND 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											

<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	73,285	422,233					3,764,005			4,259,523
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		73,285	422,233					3,764,005			4,259,523

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											4,259,523
--	--	--	--	--	--	--	--	--	--	--	-----------

**COAL TWP, NORTHUMBERLAND 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	703,313	61,176				27,997	792,486
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	24,827						24,827
310.10	Real Estate Transfer Taxes	27,436						27,436
310.20	Earned Income Taxes / Wage Taxes	586,446						586,446
310.30	Business Gross Receipts Taxes	123,647						123,647
310.40	Occupation Taxes (levied under Act 511)	174,090						174,090
310.50	Local Services Tax **	157,377						157,377
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>		1,797,136	61,176				27,997	1,886,309

Licenses and Permits								
320-322	All Other Licenses and Permits	114,442						114,442
321.80	Cable Television Franchise Fees	81,813						81,813
<b>Total Licenses and Permits</b>		196,255						196,255

Fines and Forfeits								
330-332	Fines and Forfeits	53,064	482					53,546
<b>Total Fines and Forfeits</b>		53,064	482					53,546



COAL TWP, NORTHUMBERLAND 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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements	1,921						1,921
356.00	State Payments in Lieu of Taxes	164						164
<b>Total State</b>		182,608	407,737					590,345

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	13,611						13,611
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>		13,611						13,611

Charges for Service								
361.00	General Government	2,048						2,048
362.00	Public Safety	89,080	35,983					125,063
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.)							
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							
366.00	Human Services							
367.00	Culture and Recreation							

COAL TWP, NORTHUMBERLAND 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								
368.00	Airports							
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>		91,128	35,983					127,111

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	9,224					263,756	272,980
<b>Total Unclassified Operating Revenues</b>		9,224					263,756	272,980

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	179,260	30,620					209,880
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**COAL TWP, NORTHUMBERLAND 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	45,987						45,987
<b>Total Other Financing Sources</b>		225,247	30,620					255,867

<b>TOTAL REVENUES</b>	2,661,768	799,650					313,387	3,774,805
-----------------------	-----------	---------	--	--	--	--	---------	-----------

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	56,580						56,580
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	44,133						44,133
403.00	Tax Collection	31,435						31,435
404.00	Solicitor / Legal Services	8,195						8,195
405.00	Secretary / Clerk	43,872						43,872
406.00	Other General Government Administration		19,285					19,285
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,893						1,893
409.00	General Government Buildings and Plant	167,932						167,932
<b>Total General Government</b>		354,040	19,285					373,325

Public Safety								
410.00	Police	846,743						846,743
411.00	Fire	31,595	60,807					92,402
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement		24,998					24,998
414.00	Planning and Zoning	55,028						55,028
415.00	Emergency Management and Communications							



COAL TWP, NORTHUMBERLAND 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								
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>		933,366	85,805					1,019,171

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

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							
<b>Total Public Works - Sanitation</b>								

Public Works - Highways and Streets								
430.00	General Services - Administration	109,836					25,504	135,340
431.00	Cleaning of Streets and Gutters		4,986					4,986
432.00	Winter Maintenance – Snow Removal		17,066					17,066
433.00	Traffic Control Devices		11,243					11,243
434.00	Street Lighting	7,668	83,343					91,011
435.00	Sidewalks and Crosswalks		61,533					61,533
436.00	Storm Sewers and Drains							

COAL TWP, NORTHUMBERLAND 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>								
437.00	Repairs of Tools and Machinery		40,533					40,533
438.00	Maintenance and Repairs of Roads and Bridges		176,563					176,563
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		117,504	395,267				25,504	538,275

<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	2,002						2,002
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		2,002						2,002

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	4,992						4,992
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries		12,359					12,359

COAL TWP, NORTHUMBERLAND 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>								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		4,992	12,359					17,351

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing		183,885					183,885
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>			183,885					183,885

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>								

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	66,216						66,216
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	48,318						48,318
484.00	Worker Compensation Insurance							

COAL TWP, NORTHUMBERLAND 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**

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits	580,050						580,050
<b>Total Employer Paid Benefits and Withholding Items</b>		694,584						694,584

Insurance								
486.00	Insurance, Casualty, and Surety	170,433						170,433
<b>Total Insurance</b>		170,433						170,433

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

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		209,880					209,880
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			209,880					209,880

<b>TOTAL EXPENDITURES</b>	2,276,921	906,481					25,504	3,208,906
---------------------------	-----------	---------	--	--	--	--	--------	-----------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	384,847	-106,831					287,883	565,899
---	---------	----------	--	--	--	--	---------	---------

**COAL TWP**  
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>											
<b>Revenue Bonds and Notes</b>											
Guarantee Agreement	Bond	2007	2036	22,000,000	20,885,000				20,885,000		20,885,000
<b>Lease Rental Debt</b>											
Equipment	Capital Leases	2005	2015	103,783	47,388		13,302		34,086		34,086
Equipment	Capital Leases	2004	2013	138,402	34,351		18,361		15,990		15,990
Equipment	Capital Leases	2011	2021	126,110	126,110		14,616		111,494		111,494
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

21,046,570

**Capitalized lease obligations****Net debt**

21,046,570

**COAL TWP, NORTHUMBERLAND County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

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

**EMPLOYEE COMPENSATION**

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

1,448,321

**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 COAL TWP have audited, adjusted and settled the various funds and account groups of the COAL TWP for the year ended December 31, 2012. 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 COAL TWP for the year ended December 31, 2012, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:           Klacik & Associates Appointed Auditor/CPA

Subscribed and sworn to before me this 2 day of January, 2014.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

COAL TWP, NORTHUMBERLAND County

December 31, 2012

**NOTES / COMMENTS**



**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**400815 HAZLE TWP, LUZERNE COUNTY**



## HAZLE TWP, LUZERNE 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									1,320,621	1,320,621
240-259	Current Portion of Long-Term Debt and Other Credits									173,914	173,914
<b>Total Liabilities and Other Credits</b>		283,699	7,902							1,494,535	1,786,136

<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								2,066,013		2,066,013
270-289	Fund Balance / Retained Earnings on 12/31	475,739	446,670								922,409
291-299	Other Equity							384,784			384,784
<b>Total Fund and Account Group Equity</b>		475,739	446,670					384,784	2,066,013		3,373,206

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											5,159,342
--	--	--	--	--	--	--	--	--	--	--	-----------

HAZLE TWP, LUZERNE 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	925,228						925,228
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	29						29
310.10	Real Estate Transfer Taxes	234,906						234,906
310.20	Earned Income Taxes / Wage Taxes	857,954						857,954
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	643,915						643,915
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>		2,662,032						2,662,032

**Licenses and Permits**

320-322	All Other Licenses and Permits	384,636						384,636
321.80	Cable Television Franchise Fees	112,401						112,401
<b>Total Licenses and Permits</b>		497,037						497,037

**Fines and Forfeits**

330-332	Fines and Forfeits	39,830						39,830
<b>Total Fines and Forfeits</b>		39,830						39,830

HAZLE TWP, LUZERNE 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**

Interest, Rents and Royalties								
341.00	Interest Earnings	394	7,520				19,432	27,346
342.00	Rents and Royalties	3,700						3,700
<b>Total Interest, Rents and Royalties</b>		4,094	7,520				19,432	31,046

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							
<b>Total Federal</b>								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	3,726						3,726
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	4,068						4,068
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		296,400					296,400
355.04	Alcoholic Beverage Licenses	1,900						1,900
355.05	General Municipal Pension System State Aid						40,730	40,730
355.07	Foreign Fire Insurance Tax Distribution	73,781						73,781
355.08	Local Share Assessment/Gaming Proceeds							

HAZLE TWP, LUZERNE 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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements	2						2
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		83,477	296,400				40,730	420,607

Local Government Units								
357.03	Highways and Streets		3,116					3,116
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	1,676						1,676
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	7,873						7,873
<b>Total Local Government Units</b>		9,549	3,116					12,665

Charges for Service								
361.00	General Government							
362.00	Public Safety							
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.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	875,508						875,508
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							

HAZLE TWP, LUZERNE 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								
368.00	Airports							
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		375					375
<b>Total Charges for Service</b>		875,508	375					875,883

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							
<b>Total Unclassified Operating Revenues</b>								

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,880						5,880
392.00	Interfund Operating Transfers	93,754	4,375				225,523	323,652
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HAZLE TWP, LUZERNE 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							
<b>Total Other Financing Sources</b>		99,634	4,375				225,523	329,532

### TOTAL REVENUES

4,271,161	311,786					285,685	4,868,632
-----------	---------	--	--	--	--	---------	-----------

### EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	7,500						7,500
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	19,525						19,525
403.00	Tax Collection	37,758						37,758
404.00	Solicitor / Legal Services	81,505						81,505
405.00	Secretary / Clerk	62,865						62,865
406.00	Other General Government Administration	31,457						31,457
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	62,297						62,297
409.00	General Government Buildings and Plant	116,286						116,286
<b>Total General Government</b>		419,193						419,193

### Public Safety

410.00	Police	12,915						12,915
411.00	Fire	213,446					73,781	287,227
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	242,536						242,536
414.00	Planning and Zoning	118,911						118,911
415.00	Emergency Management and Communications							



HAZLE TWP, LUZERNE 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								
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>		587,808					73,781	661,589

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

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	892,723						892,723
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	23,793						23,793
<b>Total Public Works - Sanitation</b>		916,516						916,516

Public Works - Highways and Streets								
430.00	General Services - Administration	395,616						395,616
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	56,559						56,559
433.00	Traffic Control Devices	16,673						16,673
434.00	Street Lighting	213	213,364					213,577
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

HAZLE TWP, LUZERNE 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 Works - Highways and Streets**

437.00	Repairs of Tools and Machinery	47,741						47,741
438.00	Maintenance and Repairs of Roads and Bridges	512,306						512,306
439.00	Highway Construction and Rebuilding Projects	808,244						808,244
<b>Total Public Works - Highways and Streets</b>		1,837,352	213,364					2,050,716

#### **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		720					720
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>			720					720

#### **Culture and Recreation**

451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	23,746						23,746
455.00	Shade Trees							
456.00	Libraries							

HAZLE TWP, LUZERNE 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

Culture and Recreation								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		23,746						23,746

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		12					12
<b>Total Community Development</b>			12					12

Debt Service								
471.00	Debt Principal (short-term and long-term)	166,984						166,984
472.00	Debt Interest (short-term and long-term)	74,346						74,346
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		241,330						241,330

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	73,501						73,501
482.00	Judgments and Losses						26,029	26,029
483.00	Pension / Retirement Fund Contributions							
484.00	Worker Compensation Insurance	65,600						65,600

HAZLE TWP, LUZERNE 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**

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits	236,256						236,256
<b>Total Employer Paid Benefits and Withholding Items</b>		375,357					26,029	401,386

Insurance								
486.00	Insurance, Casualty, and Surety	44,189						44,189
<b>Total Insurance</b>		44,189						44,189

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

Other Financing Uses								
491.00	Refund of Prior Year Revenues	5,931						5,931
492.00	Interfund Operating Transfers	229,898					93,754	323,652
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		235,829					93,754	329,583

<b>TOTAL EXPENDITURES</b>	4,681,320	214,096					193,564	5,088,980
---------------------------	-----------	---------	--	--	--	--	---------	-----------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-410,159	97,690					92,121	-220,348
---	----------	--------	--	--	--	--	--------	----------

**HAZLE TWP**  
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>											
Pennvest	Note	2004	2025	12,740,000	191,928		11,887		180,041		180,041
Commercial Security	Note	2005	2015	500,000	183,591		55,097		128,494		128,494
GOB	Bond	2008	2020	1,665,000	1,286,000		100,000		1,186,000		1,186,000
<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>	1,494,535
<b>Capitalized lease obligations</b>	
<b>Net debt</b>	1,494,535

**HAZLE TWP, LUZERNE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government		46,799	46,799
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		808,244	808,244
Water			
Other: _____			
Community Development			
<b>TOTAL CAPITAL EXPENDITURES</b>		855,043	855,043

**EMPLOYEE COMPENSATION**

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

673,021

**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 HAZLE TWP have audited, adjusted and settled the various funds and account groups of the HAZLE TWP for the year ended December 31, 2012. 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 HAZLE TWP for the year ended December 31, 2012, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed:           Zavada & Associates Appointed Auditor/CPA

Subscribed and sworn to before me this 9 day of September, 2013.



Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

HAZLE TWP, LUZERNE County

December 31, 2012

**NOTES / COMMENTS**



**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**401745 SALEM TWP, LUZERNE COUNTY**



## SALEM TWP, LUZERNE 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		3,954	111,983	2,403,412							2,519,349

<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	415,913	2,389,671	-2,398,478				431,045			838,151
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		415,913	2,389,671	-2,398,478				431,045			838,151

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											3,357,500
--	--	--	--	--	--	--	--	--	--	--	-----------

SALEM TWP, LUZERNE 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	124,572						124,572
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							
310.10	Real Estate Transfer Taxes	28,395						28,395
310.20	Earned Income Taxes / Wage Taxes	417,726						417,726
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	106,844						106,844
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>		677,537						677,537

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	17,068						17,068
<b>Total Licenses and Permits</b>		17,068						17,068

**Fines and Forfeits**

330-332	Fines and Forfeits	25,002						25,002
<b>Total Fines and Forfeits</b>		25,002						25,002

SALEM TWP, LUZERNE 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

Interest, Rents and Royalties								
341.00	Interest Earnings	2,973	1,359				7,307	11,639
342.00	Rents and Royalties	40,363						40,363
<b>Total Interest, Rents and Royalties</b>		43,336	1,359				7,307	52,002

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							
<b>Total Federal</b>								

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)	942						942
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		166,767					166,767
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	50,066						50,066
355.07	Foreign Fire Insurance Tax Distribution	32,314						32,314
355.08	Local Share Assessment/Gaming Proceeds							

SALEM TWP, LUZERNE 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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements	35,054						35,054
356.00	State Payments in Lieu of Taxes	3,669						3,669
<b>Total State</b>		122,045	166,767					288,812

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	57,547						57,547
362.00	Public Safety	43,228						43,228
363.20	Parking	1,150						1,150
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	20,848						20,848
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		15,625					15,625
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							

SALEM TWP, LUZERNE 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								
368.00	Airports							
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		3,301					3,301
<b>Total Charges for Service</b>		122,773	18,926					141,699

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	8,850						8,850
388.00	Fiduciary Fund Pension Contributions					66,063		66,063
389.00	All Other Unclassified Operating Revenues	4,387						4,387
<b>Total Unclassified Operating Revenues</b>		13,237				66,063		79,300

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	272,369	307,714					580,083
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**SALEM TWP, LUZERNE 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	46,890						46,890
<b>Total Other Financing Sources</b>		319,259	307,714					626,973

<b>TOTAL REVENUES</b>	1,340,257	494,766					73,370	1,908,393
-----------------------	-----------	---------	--	--	--	--	--------	-----------

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	40,679						40,679
401.00	Executive (Manager or Mayor)	37,400						37,400
402.00	Auditing Services / Financial Administration	680						680
403.00	Tax Collection	6,521						6,521
404.00	Solicitor / Legal Services							
405.00	Secretary / Clerk	18,987						18,987
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services							
409.00	General Government Buildings and Plant	61,031						61,031
<b>Total General Government</b>		165,298						165,298

Public Safety								
410.00	Police	256,461	467					256,928
411.00	Fire	65,189	20,000					85,189
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	2,308						2,308
414.00	Planning and Zoning	66,014						66,014
415.00	Emergency Management and Communications	1,200						1,200



**SALEM TWP, LUZERNE 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**

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	15,204						15,204
<b>Total Public Safety</b>		406,376	20,467					426,843

**Health and Human Services**

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

**Public Works - Sanitation**

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	13,650						13,650
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		13,650						13,650

**Public Works - Highways and Streets**

Public Works - Highways and Streets								
430.00	General Services - Administration	11,074	1,452					12,526
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		1,391					1,391
433.00	Traffic Control Devices	146	1,012					1,158
434.00	Street Lighting	23,996						23,996
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		11,690					11,690

**SALEM TWP, LUZERNE 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>								
437.00	Repairs of Tools and Machinery		17,380					17,380
438.00	Maintenance and Repairs of Roads and Bridges	93,801	30,254					124,055
439.00	Highway Construction and Rebuilding Projects		333,931					333,931
<b>Total Public Works - Highways and Streets</b>		129,017	397,110					526,127

<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							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	10,986						10,986
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries							

**SALEM TWP, LUZERNE 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>								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		10,986						10,986

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	143,096						143,096
464.00	Economic Opportunity							
465-469	All Other Community Development	15,000						15,000
<b>Total Community Development</b>		158,096						158,096

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>								

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	51,417						51,417
484.00	Worker Compensation Insurance	20,182						20,182

SALEM TWP, LUZERNE 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**

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits	181,032						181,032
<b>Total Employer Paid Benefits and Withholding Items</b>		252,631						252,631

Insurance								
486.00	Insurance, Casualty, and Surety	33,807						33,807
<b>Total Insurance</b>		33,807						33,807

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	18,450						18,450
<b>Total Unclassified Operating Expenditures</b>		18,450						18,450

Other Financing Uses								
491.00	Refund of Prior Year Revenues	358						358
492.00	Interfund Operating Transfers	277,108	302,975					580,083
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		277,466	302,975					580,441

<b>TOTAL EXPENDITURES</b>		1,465,777	720,552					2,186,329
---------------------------	--	-----------	---------	--	--	--	--	-----------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-125,520	-225,786				73,370	-277,936
---	--	----------	----------	--	--	--	--------	----------

**SALEM TWP**  
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>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

0

**Capitalized lease obligations**

**Net debt**

0

**SALEM TWP, LUZERNE County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

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

**EMPLOYEE COMPENSATION**

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

459,036



SALEM TWP, LUZERNE County

December 31, 2012

**NOTES / COMMENTS**



**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**470125 DERRY TWP, MONTOUR COUNTY**



## DERRY TWP, MONTOUR 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											

<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	192,465	13,790								206,255
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		192,465	13,790								206,255

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											206,255
--	--	--	--	--	--	--	--	--	--	--	---------

DERRY TWP, MONTOUR 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	40,705						40,705
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	3,362						3,362
310.10	Real Estate Transfer Taxes	5,144						5,144
310.20	Earned Income Taxes / Wage Taxes	84,966						84,966
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	18,866						18,866
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>		153,043						153,043

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees							
<b>Total Licenses and Permits</b>								

**Fines and Forfeits**

330-332	Fines and Forfeits	1,438						1,438
<b>Total Fines and Forfeits</b>		1,438						1,438

DERRY TWP, MONTOUR 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	59	166					225
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		59	166					225

<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	165,228						165,228
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		165,228						165,228

<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	42,088						42,088
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		93,444					93,444
355.04	Alcoholic Beverage Licenses	25						25
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	8,397						8,397
355.08	Local Share Assessment/Gaming Proceeds							

DERRY TWP, MONTOUR 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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		50,510	93,444					143,954

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							
362.00	Public Safety							
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.)							
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	2,448						2,448
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							

DERRY TWP, MONTOUR 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								
368.00	Airports							
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>		2,448						2,448

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							
<b>Total Unclassified Operating Revenues</b>								

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	2,556						2,556
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

DERRY TWP, MONTOUR 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							
<b>Total Other Financing Sources</b>		2,556						2,556

<b>TOTAL REVENUES</b>	375,282	93,610						468,892
-----------------------	---------	--------	--	--	--	--	--	---------

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	9,718						9,718
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	225						225
403.00	Tax Collection	2,833						2,833
404.00	Solicitor / Legal Services	1,409						1,409
405.00	Secretary / Clerk	11,297						11,297
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	849						849
408.00	Engineering Services	5,479						5,479
409.00	General Government Buildings and Plant	15,642						15,642
<b>Total General Government</b>		47,452						47,452

Public Safety								
410.00	Police							
411.00	Fire	8,397						8,397
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							
414.00	Planning and Zoning	200						200
415.00	Emergency Management and Communications	1,113						1,113



DERRY TWP, MONTOUR 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								
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>		9,710						9,710

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

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							
<b>Total Public Works - Sanitation</b>								

Public Works - Highways and Streets								
430.00	General Services - Administration							
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	4,213						4,213
433.00	Traffic Control Devices	2,602						2,602
434.00	Street Lighting							
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

DERRY TWP, MONTOUR 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>								
437.00	Repairs of Tools and Machinery	25,179						25,179
438.00	Maintenance and Repairs of Roads and Bridges	215,058	79,930					294,988
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		247,052	79,930					326,982

<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							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	500						500
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries							

DERRY TWP, MONTOUR 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>								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		500						500

<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	22,611						22,611
<b>Total Community Development</b>		22,611						22,611

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>								

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,883						17,883
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							
484.00	Worker Compensation Insurance							



**DERRY TWP**  
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>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding**

0

**Capitalized lease obligations**

**Net debt**

0

**DERRY TWP, MONTOUR County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2012

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

**EMPLOYEE COMPENSATION**

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

64,175



DERRY TWP, MONTOUR County

December 31, 2012

**NOTES / COMMENTS**