

**2013 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**022315 NORTH FAYETTE TWP, ALLEGHENY COUNTY**



## NORTH FAYETTE TWP, ALLEGHENY County

## BALANCE SHEET

December 31, 2013

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities					608,828				15,524,419	16,133,247
240-259	Current Portion of Long-Term Debt and Other Credits					181,355				434,845	616,200
<b>Total Liabilities and Other Credits</b>		291,268	3,582	10,960		1,036,077		136,653		15,959,264	17,437,804
<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	3,069,562	845,318	6,879,459		6,291,933		10,756,404			27,842,676
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		3,069,562	845,318	6,879,459		6,291,933		10,756,404			27,842,676
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											45,280,480



**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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

**REVENUES**

<b>Interest, Rents and Royalties</b>									
341.00	Interest Earnings	2,313	1,069	11,343		2,057		1,442,545	1,459,327
342.00	Rents and Royalties	51,719							51,719
<b>Total Interest, Rents and Royalties</b>		54,032	1,069	11,343		2,057		1,442,545	1,511,046

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

<b>State</b>									
354.03	Highways and Streets								
354.09	Community Development	6,298							6,298
354.15	Recycling / Act 101					38,063			38,063
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	9,145							9,145
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		345,285						345,285
355.04	Alcoholic Beverage Licenses	7,700							7,700
355.05	General Municipal Pension System State Aid	283,558							283,558
355.07	Foreign Fire Insurance Tax Distribution	101,002							101,002
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution			2,424					2,424

**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		407,703	345,285	2,424		38,063		793,475

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	22,002						22,002
<b>Total Local Government Units</b>		22,002						22,002

Charges for Service								
361.00	General Government	48,561						48,561
362.00	Public Safety	119,398						119,398
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	57,669	36,045	75,461				169,175
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				2,430,027			2,430,027
364.30	Solid Waste Collection and Disposal Charge (trash)				875,541			875,541
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	243,850	8,963					252,813
368.00	Airports							

**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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

**REVENUES**

**Charges for Service**

369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service		55,681					55,681
<b>Total Charges for Service</b>		469,478	100,689	75,461		3,305,568		3,951,196

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,000	55,490					56,490
388.00	Fiduciary Fund Pension Contributions					869,334		869,334
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		1,000	55,490			869,334		925,824

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	61,813						61,813
392.00	Interfund Operating Transfers	1,202,383	58,916	1,508,260				2,769,559
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	30,052		205,381		921,202		1,156,635
<b>Total Other Financing Sources</b>		1,294,248	58,916	1,713,641		921,202		3,988,007

**TOTAL REVENUES**

10,115,173	742,672	1,802,869		4,266,890		2,311,879	19,239,483
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	28,650						28,650
401.00	Executive (Manager or Mayor)	251,238						251,238
402.00	Auditing Services / Financial Administration	13,090						13,090
403.00	Tax Collection	74,681						74,681
404.00	Solicitor / Legal Services	108,513						108,513
405.00	Secretary / Clerk							
406.00	Other General Government Administration	287,659						287,659
407.00	IT-Networking Services-Data Processing	48,606						48,606
408.00	Engineering Services	125,305						125,305
409.00	General Government Buildings and Plant	412,984						412,984
<b>Total General Government</b>		1,350,726						1,350,726

**Public Safety**

410.00	Police	3,238,078	13,045					3,251,123
411.00	Fire	279,578						279,578
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	80,179						80,179



NORTH FAYETTE TWP, ALLEGHENY County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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

### EXPENDITURES

#### Public Safety

414.00	Planning and Zoning	202,240						202,240
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		3,800,075	13,045					3,813,120

#### 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)				806,597			806,597
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,351,342			1,351,342
<b>Total Public Works - Sanitation</b>					2,157,939			2,157,939

#### Public Works - Highways and Streets

430.00	General Services - Administration	1,449,544	137					1,449,681
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	311,567						311,567
433.00	Traffic Control Devices	49,885						49,885
434.00	Street Lighting	110,871						110,871

**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2013

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

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	7,861						7,861
437.00	Repairs of Tools and Machinery	3,622						3,622
438.00	Maintenance and Repairs of Roads and Bridges	261,861						261,861
439.00	Highway Construction and Rebuilding Projects			600,956				600,956
<b>Total Public Works - Highways and Streets</b>		2,195,211	137	600,956				2,796,304

<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	329,134						329,134
452.00	Participant Recreation	90,437	22,521					112,958
453.00	Spectator Recreation							
454.00	Parks	167,554	12,025	1,054,997				1,234,576

NORTH FAYETTE TWP, ALLEGHENY County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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

### EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	176,404						176,404
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	25,981						25,981
<b>Total Culture and Recreation</b>		789,510	34,546	1,054,997				1,879,053

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							
<b>Total Community Development</b>								

Debt Service								
471.00	Debt Principal (short-term and long-term)	341,585						341,585
472.00	Debt Interest (short-term and long-term)	542,196			32,548			574,744
475.00	Fiscal Agent Fees	1,300						1,300
<b>Total Debt Service</b>		885,081			32,548			917,629

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	41,314						41,314
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	729,567						729,567

NORTH FAYETTE TWP, ALLEGHENY County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		770,881						770,881

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

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						511,079	511,079
489.00	All Other Unclassified Expenditures						35,494	35,494
<b>Total Unclassified Operating Expenditures</b>							546,573	546,573

Other Financing Uses								
491.00	Refund of Prior Year Revenues	1,139,804				31,978		1,171,782
492.00	Interfund Operating Transfers	1,325,685	521,223	241,491		681,160		2,769,559
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		2,465,489	521,223	241,491		713,138		3,941,341

<b>TOTAL EXPENDITURES</b>	12,256,973	568,951	1,897,444		2,903,625		546,573	18,173,566
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-2,141,800	173,721	-94,575		1,363,265		1,765,306	1,065,917
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## NORTH FAYETTE TWP

December 31, 2013

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
General Obligation Bond	Bond	2012	2042	9,800,000	9,775,000		80,000		9,695,000		9,695,000
Pennvest	Note	1996	2013	888,253	54,962		54,962		0		0
Pennvest	Note	2001	2021	1,413,600	596,445		53,584		542,861		542,861
General Obligation Note	Note	2007	2027	1,457,625	1,457,625		73,873		1,383,752		1,383,752
General Obligation Bond	Bond	2009	2038	9,290,000	4,810,000		200,000		4,610,000		4,610,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Garbage Truck Lease	Capital Leases	2011	2016	182,546	140,942		31,959		108,983		108,983
Fire Truck Leases	Capital Leases	2008	2017	629,494	332,098		61,585		270,513		270,513
Garbage Truck Lease	Capital Leases	2010	2015	448,496	240,514		102,175		138,339		138,339
<b>Other</b>											

(1) - excludes unamortized premium/discount

**Total bonds and notes outstanding** 16,749,448

**Capitalized lease obligations** 0

**Net debt** 16,749,448

**NORTH FAYETTE TWP, ALLEGHENY County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2013

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	106,111		106,111
Recreation	214,817	841,081	1,055,898
Sewer		104,564	104,564
Solid Waste			
Streets / Highways	167,813		167,813
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	488,741	945,645	1,434,386

**EMPLOYEE COMPENSATION**

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

4,224,580

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed:

Kim Turnley Appointed Auditor/CPA

December 31, 2013

**NOTES / COMMENTS**

Debt from Sewer and Trash funds are shown as a reduction principal on the balance sheet