

**2015 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

651043 MURRYSVILLE BORO, WESTMORELAND COUNTY

MURRYSVILLE BORO, WESTMORELAND County

BALANCE SHEET

December 31, 2015

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		359,301	91,526	167,011							617,838
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	3,811,117	880,743	4,433,504	70,133						9,195,497
291-299	Other Equity										
Total Fund and Account Group Equity		3,811,117	880,743	4,433,504	70,133						9,195,497
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											9,813,335

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	8,273	1,927	11,426	193			21,819
342.00	Rents and Royalties	43,304						43,304
Total Interest, Rents and Royalties		51,577	1,927	11,426	193			65,123

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

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	1						1
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	10,274						10,274
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		724,342					724,342
355.04	Alcoholic Beverage Licenses	5,650						5,650
355.05	General Municipal Pension System State Aid	286,220						286,220
355.07	Foreign Fire Insurance Tax Distribution	150,054						150,054
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution			50,370				50,370

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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REVENUES

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	4,060						4,060
Total State		456,259	724,342	50,370				1,230,971

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	82,483						82,483
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units		82,483						82,483

Charges for Service								
361.00	General Government	101,160		21,610				122,770
362.00	Public Safety	183,707						183,707
363.20	Parking							
363.00	All Other Charges for Highway & Street Services			31,587				31,587
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	34,868	68,425					103,293
368.00	Airports							

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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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			2,641				2,641
379.00	All Other Charges for Service							
Total Charges for Service		319,735	68,425	55,838				443,998

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					286,220		286,220
389.00	All Other Unclassified Operating Revenues	75,085						75,085
Total Unclassified Operating Revenues		75,085				286,220		361,305

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			3,000				3,000
392.00	Interfund Operating Transfers			1,304,683	330,000			1,634,683
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	133,994						133,994
Total Other Financing Sources		133,994		1,307,683	330,000			1,771,677
TOTAL REVENUES		9,025,198	1,304,209	2,228,502	651,467		286,220	13,495,596

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	11,167						11,167
401.00	Executive (Manager or Mayor)	453,073						453,073
402.00	Auditing Services / Financial Administration	20,064						20,064
403.00	Tax Collection	99,719						99,719
404.00	Solicitor / Legal Services	37,497						37,497
405.00	Secretary / Clerk							
406.00	Other General Government Administration	84,816		58,550				143,366
407.00	IT-Networking Services-Data Processing	31,448						31,448
408.00	Engineering Services	214,274						214,274
409.00	General Government Buildings and Plant	249,550						249,550
Total General Government		1,201,608		58,550				1,260,158

Public Safety								
410.00	Police	2,979,482		6,771				2,986,253
411.00	Fire	180,236						180,236
412.00	Ambulance / Rescue	2,700	64,600					67,300
413.00	UCC and Code Enforcement							

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	288,029						288,029
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	11,150						11,150
Total Public Safety		3,461,597	64,600	6,771				3,532,968

Health and Human Services

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

Public Works - Sanitation

426.00	Recycling Collection and Disposal			20,099				20,099
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation				20,099				20,099

Public Works - Highways and Streets

430.00	General Services - Administration	1,797,802						1,797,802
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	269,988						269,988
433.00	Traffic Control Devices	40,391						40,391
434.00	Street Lighting	11,177						11,177

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks	31,770						31,770
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	37,196						37,196
438.00	Maintenance and Repairs of Roads and Bridges	103,358						103,358
439.00	Highway Construction and Rebuilding Projects			2,286,864				2,286,864
Total Public Works - Highways and Streets		2,291,682		2,286,864				4,578,546

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System	1,185						1,185
448.00	Water System							
449.00	Water Transport and Terminals		30,304					30,304
Total Other Public Works Enterprises		1,185	30,304					31,489

Culture and Recreation								
451.00	Culture-Recreation Administration	87,026						87,026
452.00	Participant Recreation		58,486					58,486
453.00	Spectator Recreation							
454.00	Parks	103,734		149,160				252,894

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	11,407	260,400					271,807
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		202,167	318,886	149,160				670,213

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	28						28
Total Community Development		28						28

Debt Service								
471.00	Debt Principal (short-term and long-term)			289,134	261,378			550,512
472.00	Debt Interest (short-term and long-term)				68,622			68,622
475.00	Fiscal Agent Fees							
Total Debt Service				289,134	330,000			619,134

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	901,018						901,018

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2015

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	222,075	971					223,046
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		1,123,093	971					1,124,064

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						286,220	286,220
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures							286,220	286,220

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	486,751	817,932		330,000			1,634,683
493.00	All Other Financing Uses							
Total Other Financing Uses		486,751	817,932		330,000			1,634,683

TOTAL EXPENDITURES	8,768,111	1,232,693	2,810,578	660,000			286,220	13,757,602
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	257,087	71,516	-582,076	-8,533				-262,006
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MURRYSVILLE BORO

December 31, 2015

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
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	7,296,019
Capitalized lease obligations	0
Net debt	7,296,019

MURRYSVILLE BORO, WESTMORELAND County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2015

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	24,176		24,176
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	112,113		112,113
Recreation	710,413		710,413
Sewer			
Solid Waste			
Streets / Highways	198,530		198,530
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,045,232		1,045,232

EMPLOYEE COMPENSATION

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

3,881,523

December 31, 2015

NOTES / COMMENTS