

2009 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

ph: 888-223-6837 | fax: 717-783-1402

City of: _____

County: _____

Borough of _____

County: _____

Township of: _____

County: _____

Municipality of: _____ Monroeville

County: Allegheny

BALANCE SHEET

December 31, 2009

GOVERNMENTAL FUNDS				
ASSETS AND OTHER DEBITS	General Fund	Special Revenue	Capital	
		(Including State Liquid Fuels)	Projects	Debt Service
100-120 Cash and Investments	11,102,435	2,727,372	3,394,819	
140-144 Tax Receivable	2,365,134			
121-129				
145-149 Accounts Receivable (excluding taxes)	1,026,392	124,520		
130 Due from Other Funds	1,773,720		967,194	
131-139				
150-159 Other Current Assets	35			
160-169 Fixed Assets				
180-189 Other Debits				
TOTAL ASSETS AND OTHER DEBITS	16,267,716	2,851,892	4,362,013	

LIABILITIES AND OTHER CREDITS				
229 Payroll Taxes & Other Payroll Withholdings				
200-209				
231-239 All Other Current Liabilities	1,451,095	248	179,157	
230 Due to Other Funds		1,712,932	1,027,982	
260-269 Long Term Liabilities				
240-259 Current Portion of Long Term Debt & Other Credits	2,130,970			
TOTAL LIABILITIES AND OTHER CREDITS	3,582,065	1,713,180	1,207,139	

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/ Retained Earnings on 12/31	12,685,651	1,138,712	3,154,874	
291-299 Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY	12,685,651	1,138,712	3,154,874	

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General	General	Memorandum Only
				Fixed Assets	Long Term Debt	
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments			27,175,033			44,399,659
140-144 Tax Receivable						2,365,134
121-129						
145-149 Accounts Receivable (excluding taxes)			7,590			1,158,502
130 Due from Other Funds						2,740,914
131-139						
150-159 Other Current Assets						35
160-169 Fixed Assets				61,276,707		61,276,707
180-189 Other Debits					27,165,168	27,165,168
TOTAL ASSETS AND OTHER DEBITS			27,182,623	61,276,707	27,165,168	139,106,119

LIABILITIES AND OTHER CREDITS						
229 Payroll Taxes & Other Payroll Withholdings						
200-209						1,630,500
231-239 All Other Current Liabilities						2,740,914
230 Due to Other Funds						
260-269 Long Term Liabilities					27,165,168	27,165,168
240-259 Current Portion of Long Term Debt & Other Credits						2,130,970
TOTAL LIABILITIES AND OTHER CREDITS					27,165,168	33,667,552

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						
290 Investment in General Fixed Assets				61,276,707		61,276,707
270-289 Fund Balance/ Retained Earnings on 12/31			27,182,623			44,161,860
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY			27,182,623	61,276,707		105,438,567

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY 139,106,119

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

REVENUES	GOVERNMENTAL FUNDS			
TAXES	General Fund	Special Revenue (Including State Liquid Fuels)		Debt Service
		Capital Projects		
301.00 Real Estate Taxes	4,306,385			
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)	622,510			
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes	892,603			
310.20 Earned Income Taxes/Wage Taxes	6,508,124			
310.30 Business Gross Receipts Taxes	6,451,367			
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**	1,064,034			
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes	67,600			
310.90 Other Local Tax Enabling Act/ Act 511 Taxes				
TOTAL TAXES	19,912,623			
LICENSES & PERMITS				
320-322 All Other Licenses and Permits	365,223			
321.80 Cable Television Franchise Fees		475,741		
TOTAL LICENSES & PERMITS	365,223	475,741		
FINES AND FORFEITS				
330-332 Fines and Forfeits	141,657			
TOTAL FINES AND FORFEITS	141,657			
INTEREST,RENTS AND ROYALTIES				
341.00 Interest Earnings	140,838	1,900	29,104	
342.00 Rents and Royalties	23,026			
TOTAL INTEREST,RENTS AND ROYALTIES	163,864	1,900	29,104	

** This tax was know as the OPT prior to 2005 and EMS prior to 2008

REVENUES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
301.00 Real Estate Taxes					4,306,385
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)					622,510
310.00 Per Capita Taxes					
310.10 Real Estate Transfer Taxes					892,603
310.20 Earned Income Taxes/Wage Taxes					6,508,124
310.30 Business Gross Receipts Taxes					6,451,367
310.40 Occupation Taxes (levied under Act 511)					
310.50 Local Services Tax**					1,064,034
310.60 Amusement/Admission Taxes					
310.70 Mechanical Device Taxes					67,600
310.90 Other Local Tax Enabling Act/ Act 511 Taxes					

TOTAL TAXES					19,912,623

LICENSES & PERMITS				
320-322 All Other Licenses and Permits				365,223
321.80 Cable Television Franchise Fees				475,741
TOTAL LICENSES & PERMITS				840,964

FINES AND FORFEITS				
330-332 Fines and Forfeits				141,657
TOTAL FINES AND FORFEITS				141,657

INTEREST,RENTS AND ROYALTIES				
341.00 Interest Earnings			3,704,031	3,875,873
342.00 Rents and Royalties				23,026
TOTAL INTEREST,RENTS AND ROYALTIES			3,704,031	3,898,899

INTERGOVERNMENTAL REVENUES

GOVERNMENTAL FUNDS

FEDERAL	General Fund	Special Revenue	Capital	Debt Service
		(Including State Liquid Fuels)	Projects	
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	545,809	104,842		
353.00 Federal Payments in Lieu of Taxes				
TOTAL FEDERAL	545,809	104,842		

STATE	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03 Highways and Streets				
354.09 Community Development				
354.15 Recycling/Act 101	26,977			
354.00 All Other State Capital and Operating Grants				
355.01 Public Utility Realty Tax (PURTA)	33,976			
355.02-355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		600,259		
355.04 Alcoholic Beverage Licenses	17,250			
355.05 General Municipal Pension System State Aid	223,340			
355.00 All Other State Shared Revenues & Entitlements	481,188			
356.00 State Payments in Lieu of Taxes				
TOTAL STATE	782,731	600,259		

LOCAL GOVERNMENT UNITS

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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			98,865	
359.00 Local Government Units, Authorities Payments and Payments in Lieu of Taxes				
Total Local Government Units			98,865	

	INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
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				650,651
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL					650,651

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				26,977
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)				33,976
355.02-	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				600,259
355.04	Alcoholic Beverage Licenses				17,250
355.05	General Municipal Pension System State Aid				223,340
355.00	All Other State Shared Revenues & Entitlements				481,188
356.00	State Payments in Lieu of Taxes				
TOTAL STATE					1,382,990

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				98,865
359.00	Local Government Units, Authorities Payments and Payments in Lieu of Taxes				
Total Local Government Units					98,865

TOTAL INTERGOVERNMENTAL REVENUES	\$2,132,506
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REVENUES

GOVERNMENTAL FUNDS

CHARGES FOR SERVICE	General Fund	Special Revenue	Capital Projects	Debt Service
		(Including State Liquid Fuels)		
361.00 General Government	43,598			
362.00 Public Safety	89,918			
363.20 Parking				
363.00 All Other Charges for Highway & Street Services	45,665			
364.10 Wastewater/ Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash)	1,337			
364.60 Host Municipality Benefit Fee for Solid Waste Facility	385,156			
364.00 All Other Charges for Sanitation Services	625			
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation	565,371			
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				
TOTAL CHARGES FOR SERVICE	1,131,670			

UNCLASSIFIED OPERATING REVENUES

383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors	26,887			
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues		25		
TOTAL UNCLASSIFIED OPERATING REVENUES	26,887	25		

OTHER FINANCING SOURCES

391.00 Proceeds of General Fixed Asset Disposition			85,000	
392.00 Interfund Operating Transfers		37,723	190,296	
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES		37,723	275,296	

TOTAL REVENUES

23,070,464

1,220,490

403,265

REVENUES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				43,598
362.00 Public Safety				89,918
363.20 Parking				
363.00 All Other Charges for Highway & Street Services				45,665
364.10 Wastewater/ Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash)				1,337
364.60 Host Municipality Benefit Fee for Solid Waste Facility				385,156
364.00 All Other Charges for Sanitation Services				625
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation				565,371
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				
TOTAL CHARGES FOR SERVICE				1,131,670
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors				26,887
388.00 Fiduciary Fund Pension Contributions			4,056,256	4,056,256
389.00 All Other Unclassified Operating Revenues				25
TOTAL UNCLASSIFIED OPERATING REVENUES			4,056,256	4,083,168
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				85,000
392.00 Interfund Operating Transfers				228,019
393.00 Proceeds of General Long-Term Debt				
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES				313,019
TOTAL REVENUES			7,760,287	32,454,506

EXPENDITURES

GOVERNMENTAL FUNDS

GENERAL GOVERNMENT	General Fund	Special Revenue		Debt Service
		(Including State Liquid Fuels)	Capital Projects	
400.00 Legislative (Governing) Body	224,516			
401.00 Executive (Manager or Mayor)	588,330			
402.00 Auditing Services / Financial Administration	515,393		38,754	
403.00 Tax Collection	1,028,880			
404.00 Solicitor / Legal Services	328,459			
405.00 Secretary / Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing	393,341			
408.00 Engineering Services	347,169			
409.00 General Government Buildings and Plant	602,165			
TOTAL GENERAL GOVERNMENT	4,028,253		38,754	

PUBLIC SAFETY

410.00 Police	10,562,497	3,150	284,781	
411.00 Fire	705,382			
412.00 Ambulance / Rescue	63,497		40,949	
413.00 UCC & Code Enforcement	239,090		5,923	
414.00 Planning and Zoning				
415.00 Emergency Management & Communications				
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety	117,422			
TOTAL PUBLIC SAFETY	11,687,888	3,150	331,653	

HEALTH AND HUMAN SERVICES

420.00- 425.00 Health and Human Services				
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PUBLIC WORKS-SANITATION

426.00 Recycling Collection and Disposal	244,246			
427.00 Solid Waste Collection and Disposal (trash)	1,004,659			
428.00 Weed Control				
429.00 Wastewater / Sewage Collection and Treatment				
TOTAL PUBLIC WORKS-SANITATION	1,248,905			

EXPENDITURES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
GENERAL GOVERNMENT				
400.00 Legislative (Governing) Body				224,516
401.00 Executive (Manager or Mayor)				588,330
402.00 Auditing Services / Financial Administration				554,147
403.00 Tax Collection				1,028,880
404.00 Solicitor / Legal Services				328,459
405.00 Secretary / Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				393,341
408.00 Engineering Services				347,169
409.00 General Government Buildings and Plant				602,165
TOTAL GENERAL GOVERNMENT				4,067,007

PUBLIC SAFETY				
410.00 Police				10,850,428
411.00 Fire				705,382
412.00 Ambulance / Rescue				104,446
413.00 UCC & Code Enforcement				245,013
414.00 Planning and Zoning				
415.00 Emergency Management & Communications				
416.00 Militia and Armories				
417.00 Examination of Licensed Occupations				
418.00 Public Scales (weights and measures)				
419.00 Other Public Safety				117,422
TOTAL PUBLIC SAFETY				12,022,691

HEALTH AND HUMAN SERVICES				
420.00- 425.00 Health and Human Services				

PUBLIC WORKS-SANITATION				
426.00 Recycling Collection and Disposal				244,246
427.00 Solid Waste Collection and Disposal (trash)				1,004,659
428.00 Weed Control				
429.00 Wastewater / Sewage Collection and Treatment				
TOTAL PUBLIC WORKS-SANITATION				1,248,905

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
		General Fund			
PUBLIC WORKS-HIGHWAYS & STREETS					
430.00	General Services-Administration	1,246,342		144,744	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance-Snow Removal	124,484	303,743	248,233	
433.00	Traffic Control Devices	428,553	43,355	18,833	
434.00	Street Lighting	5,748	292,902		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	133,638		53,171	
437.00	Repairs of Tools and Machinery	676,250			
438.00	Maintenance & Repairs of Roads & Bridges			632,063	
439.00	Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS-HIGHWAYS & STREETS		2,615,015	640,000	1,097,044	

PUBLIC WORKS-OTHER SERVICES					
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				
TOTAL PUBLIC WORKS-OTHER SERVICES					

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration	225,750			
452.00	Participant Recreation	80,887			
453.00	Spectator Recreation				
454.00	Parks	1,594,148		103	
455.00	Shade Trees				
456.00	Libraries	1,481,346			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	452,349		8,155	
459.00	All Other Culture and Recreation		186,955		
TOTAL CULTURE AND RECREATION		3,834,480	186,955	8,258	

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00	469.00 All Other Community Development	545,414			
TOTAL COMMUNITY DEVELOPMENT		545,414			

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
PUBLIC WORKS-HIGHWAYS & STREETS					
430.00 General Services-Administration					1,391,086
431.00 Cleaning of Streets and Gutters					
432.00 Winter Maintenance-Snow Removal					676,460
433.00 Traffic Control Devices					490,741
434.00 Street Lighting					298,650
435.00 Sidewalks and Crosswalks					
436.00 Storm Sewers and Drains					188,809
437.00 Repairs of Tools and Machinery					676,250
438.00 Maintenance & Repairs of Roads & Bridges					632,063
439.00 Highway Construction and Rebuilding Projects					
TOTAL PUBLIC WORKS-HIGHWAYS & STREETS					4,352,059
PUBLIC WORKS-OTHER SERVICES					
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					
TOTAL PUBLIC WORKS-OTHER SERVICES					
CULTURE AND RECREATION					
451.00 Culture-Recreation Administration					225,750
452.00 Participant Recreation					80,887
453.00 Spectator Recreation					
454.00 Parks					1,594,251
455.00 Shade Trees					
456.00 Libraries					1,481,346
457.00 Civil and Military Celebrations					
458.00 Senior Citizens' Centers					460,504
459.00 All Other Culture and Recreation					186,955
TOTAL CULTURE AND RECREATION					4,029,693
COMMUNITY DEVELOPMENT					
461.00 Conservation of Natural Resources					
462.00 Community Development and Housing					
463.00 Economic Development					
464.00 Economic Opportunity					
465.00 -469.00 All Other Community Development					545,414
TOTAL COMMUNITY DEVELOPMENT					545,414

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)	1,585,000			
472.00 Debt Interest (short-term and long-term)	977,246			
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	2,562,246			

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and Unemployment Compensation				
481.00 Compensation				
482.00 Judgments and Losses				
483.00 Pension / Retirement Fund Contributions	216,607			
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits				
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	216,607			

INSURANCE				
486.00 Insurance, Casualty, and Surety	1,006,219			

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES				

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers	37,723	190,296		
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES	37,723	190,296		

TOTAL EXPENDITURES	27,782,750	1,020,401	1,475,709	
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	(4,712,286)	200,089	(1,072,444)	
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EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term)				1,585,000
472.00 Debt Interest (short-term and long-term)				977,246
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE				2,562,246

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and Unemployment Compensation				
481.00 Compensation				
482.00 Judgments and Losses				
483.00 Pension / Retirement Fund Contributions				216,607
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits			578,431	578,431
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS			578,431	795,038

INSURANCE				
486.00 Insurance, Casualty, and Surety				1,006,219

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	 	 	1,458,389	1,458,389
489.00 All Other Unclassified Expenditures			147,668	147,668
TOTAL UNCLASSIFIED OPERATING EXPENDITURES			1,606,057	1,606,057

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers				228,019
493.00 All Other Financing Uses				
TOTAL OTHER FINANCING USES				228,019

TOTAL EXPENDITURES			2,184,488	32,463,348
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES			5,575,799	(8,842)
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DEBT STATEMENT

Purpose _____ Bond(B) _____ Issue Date _____ Maturity _____ Date (year) _____ Original Amount _____ Outstanding _____ Beginning of _____ Incurred This _____ Principal Paid _____ Current Year _____ Outstanding _____ Plus (less) _____ Total _____
 Note (N) _____ (year) _____ Date (year) _____ of Issue _____ Year (1) _____ Year(Additions) _____ This Year _____ Accretion of _____ Year End (1) _____ Premium (Discount)

GENERAL OBLIGATION BONDS AND NOTES												
Series	Note	Year	Date	Original Amount	Outstanding	Beginning of Year	Incurred This Year	Principal Paid This Year	Accretion of Compound Interest Bonds	Outstanding Year End	Plus (less) Unamortized Premium	Total Face
Series of 2003	B	2003	2012	3,355,000	1,695,000	1,695,000		410,000		1,285,000		1,285,000
Series of 2003A	B	2003	2012	8,480,000	4,610,000	4,610,000	1,105,000			3,505,000		3,505,000
Series of 2005	B	2005	2019	6,135,000	6,120,000	6,120,000	5,000			6,115,000		6,115,000
Series of 2005A	B	2005	2016	7,520,000	7,480,000	7,480,000	60,000			7,420,000		7,420,000
Series of 2007	B	2007	2022	7,590,000	7,590,000	7,590,000	5,000			7,585,000		7,585,000
REVENUE BONDS AND NOTES												
LEASE RENTAL DEBT/GENERAL LEASES												
OTHER												
Compensated Absences					833,680	425,309	3,821			1,255,168		1,255,168
Total bonds and notes outstanding												
Capitalized lease obligations												
Other debt												
TOTAL OUTSTANDING DEBT												

Total bonds and notes outstanding	25,910,000
Capitalized lease obligations	1,255,168
Other debt	27,165,168

STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:

	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	36,896		36,896
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	343,939	507,640	851,579
Recreation			
Sewer			
Solid Waste			
Streets/Highways	427,938	735,741	1,163,679
Water			
Other (Please Specify)			
Senior Citizens Center	8,155		8,155
Code Enforcement	40,949		40,949
Storm Sewers		53,171	53,171
Cable TV	3,471		3,471

TOTAL CAPITAL EXPENDITURES 2,157,900

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)* \$12,153,466

**Use income from box 16 of the W-3 Statement*

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Independent Auditor's Report

Members of Council
Municipality of Monroeville
Allegheny County, Pennsylvania

Dear Members:

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, Statement of Capital Expenditures, and Other Information (the Schedules) included in the Annual Audit and Financial Report of the Municipality of Monroeville, Pennsylvania, as of and for the year ended December 31, 2009 as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED). The Schedules are the responsibility of the Municipality's management. Our responsibility is to express an opinion on the Schedules based on our audit.

We conducted our audit in accordance with U. S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall financial presentation of the Schedules. We believe that our audit provides a reasonable basis for our opinion.

As described in the instructions referred to above, these Schedules were prepared using the modified accrual basis of accounting which is permitted by the DCED which practices differ from accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without the presentation of the Management's Discussion and Analysis, the government-wide financial statements, the financial statement disclosures, and component unit financial information, as required by U. S. generally accepted accounting principles. The effects on the Schedules of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The aforementioned instructions indicated that only the primary municipal government should be presented. Therefore, the discrete component units of the Municipality, the Convention Visitor's Bureau and the Senior Citizens' Center, are not included in the Schedules.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the Schedules referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Municipality of Monroeville as of December 31, 2009, or changes in financial position for the year then ended.

In our opinion, the Schedules referred to above present fairly, in all material respects, the assets, liabilities and fund equity of the Municipality of Monroeville as of December 31, 2009, and its revenues, expenditures, and other financing sources and uses for the year then ended on the basis of accounting described in the third paragraph above.

This report is intended solely for the information and use of the governing body and management of the Municipality of Monroeville and for filing with the various local and state departments or offices and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
April 5, 2010