

2010 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, 2010

GOVERNMENTAL FUNDS					
ASSETS AND OTHER DEBITS		General Fund	Special Revenue <i>(Including State Liquid Fuels)</i>	Capital Projects	Debt Service
		100-120	Cash and Investments	6,032,187	3,374,523
140-144	Tax Receivable	2,613,071			
121-129					
145-149	Accounts Receivable (excluding taxes)	624,910	137,576		
130	Due from Other Funds	3,438,290		1,178,761	
131-139					
150-159	Other Current Assets	50			
160-169	Fixed Assets				
180-189	Other Debits				
TOTAL ASSETS AND OTHER DEBITS		12,708,508	3,512,099	5,057,165	

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes & Other Payroll Withholdings				
200-209					
231-239	All Other Current Liabilities	1,396,790	2,112	161,559	
230	Due to Other Funds	87	2,097,398	2,519,566	
260-269	Long Term Liabilities				
240-259	Current Portion of Long Term Debt & Other Credits	2,013,633			
TOTAL LIABILITIES AND OTHER CREDITS		3,410,510	2,099,510	2,681,125	

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
270-289	Fund Balance/ Retained Earnings on 12/31	9,297,998	1,412,589	2,376,040	
291-299	Other Equity				
TOTAL FUND AND ACCOUNT GROUP EQUITY		9,297,998	1,412,589	2,376,040	

	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			31,530,678			44,815,792
140-144 Tax Receivable						2,613,071
121-129						
145-149 Accounts Receivable (excluding taxes)			98,348			860,834
130 Due from Other Funds						4,617,051
131-139						
150-159 Other Current Assets						50
160-169 Fixed Assets				63,904,699		63,904,699
180-189 Other Debits					25,891,266	25,891,266
TOTAL ASSETS AND OTHER DEBITS			31,629,026	63,904,699	25,891,266	142,702,763

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						
200-209						
231-239 All Other Current Liabilities			190,598			1,751,059
230 Due to Other Funds						4,617,051
260-269 Long Term Liabilities					25,891,266	25,891,266
240-259 Current Portion of Long Term Debt & Other Credits						2,013,633
TOTAL LIABILITIES AND OTHER CREDITS			190,598		25,891,266	34,273,009

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital						
290 Investment in General Fixed Assets				63,904,699		63,904,699
270-289 Fund Balance/ Retained Earnings on 12/31			31,438,428			44,525,055
291-299 Other Equity						
TOTAL FUND AND ACCOUNT GROUP EQUITY			31,438,428	63,904,699		108,429,754

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY 142,702,763

REVENUES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00 Real Estate Taxes				4,510,711
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)				633,395
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes				762,199
310.20 Earned Income Taxes/Wage Taxes				6,189,873
310.30 Business Gross Receipts Taxes				6,214,921
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**				1,121,087
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				61,100
310.90 Other Local Tax Enabling Act/ Act 511 Taxes				

TOTAL TAXES				19,493,286

LICENSES & PERMITS			
320-322 All Other Licenses and Permits			545,818
321.80 Cable Television Franchise Fees			530,071
TOTAL LICENSES & PERMITS			1,075,889

FINES AND FORFEITS			
330-332 Fines and Forfeits			138,978
TOTAL FINES AND FORFEITS			138,978

INTEREST,RENTS AND ROYALTIES			
341.00 Interest Earnings		2,811,948	2,902,474
342.00 Rents and Royalties			18,474
TOTAL INTEREST,RENTS AND ROYALTIES		2,811,948	2,920,948

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	143,524	126,626		
352.01	National Forest				
352.00	All Other Federal Shared Revenue and Entitlements				
353.00	Federal Payments in Lieu of Taxes				
TOTAL FEDERAL		143,524	126,626		

STATE					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	24,199			
354.00	All Other State Capital and Operating Grants				
355.01	Public Utility Realty Tax (PURTA)	34,092			
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		576,932		
355.04	Alcoholic Beverage Licenses	17,450			
355.05	General Municipal Pension System State Aid	242,904			
355.07	Foreign Fire Insurance Tax Distribution	226,992			
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues & Entitlements	321,021			
356.00	State Payments in Lieu of Taxes				
TOTAL STATE		866,658	576,932		

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

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				270,150
352.01 National Forest				
352.00 All Other Federal Shared Revenue and Entitlements				
353.00 Federal Payments in Lieu of Taxes				
TOTAL FEDERAL				270,150

STATE				
354.03 Highways and Streets				
354.09 Community Development				
354.15 Recycling/Act 101				24,199
354.00 All Other State Capital and Operating Grants				
355.01 Public Utility Realty Tax (PURTA)				34,092
355.02- 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				576,932
355.04 Alcoholic Beverage Licenses				17,450
355.05 General Municipal Pension System State Aid				242,904
355.07 Foreign Fire Insurance Tax Distribution				226,992
355.08 Local Share Assessment/Gaming Proceeds				
355.00 All Other State Shared Revenues & Entitlements				321,021
356.00 State Payments in Lieu of Taxes				
TOTAL STATE				1,443,590

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

TOTAL INTERGOVERNMENTAL REVENUES	\$1,713,740
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REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
CHARGES FOR SERVICE					
361.00	General Government	184,696			
362.00	Public Safety	111,480			
363.20	Parking				
363.00	All Other Charges for Highway & Street Services	34,293			
364.10	Wastewater/ Sewage Charges				
364.30	Solid Waste Collection & Disposal Charge (trash)	6,922			
364.60	Host Municipality Benefit Fee for Solid Waste Facility	403,306			
364.00	All Other Charges for Sanitation Services	250			
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	511,629			
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		1,252,576			
UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	65,294			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues				816,850
TOTAL UNCLASSIFIED OPERATING REVENUES		65,294			816,850
OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition			44,550	
392.00	Interfund Operating Transfers			639,980	
393.00	Proceeds of General Long-Term Debt				18,470,000
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES				684,530	18,470,000
TOTAL REVENUES		22,608,205	1,235,023	690,065	19,286,850

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
CHARGES FOR SERVICE				
361.00 General Government				184,696
362.00 Public Safety				111,480
363.20 Parking				
363.00 All Other Charges for Highway & Street Services				34,293
364.10 Wastewater/ Sewage Charges				
364.30 Solid Waste Collection & Disposal Charge (trash)				6,922
364.60 Host Municipality Benefit Fee for Solid Waste Facility				403,306
364.00 All Other Charges for Sanitation Services				250
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation				511,629
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				1,252,576
UNCLASSIFIED OPERATING REVENUES				
383.00 Assessments				
386.00 Escheats (sale of personal property)				
387.00 Contributions & Donations from Private Sectors				65,294
388.00 Fiduciary Fund Pension Contributions			4,034,387	4,034,387
389.00 All Other Unclassified Operating Revenues				816,850
TOTAL UNCLASSIFIED OPERATING REVENUES			4,034,387	4,916,531
OTHER FINANCING SOURCES				
391.00 Proceeds of General Fixed Asset Disposition				44,550
392.00 Interfund Operating Transfers				639,980
393.00 Proceeds of General Long-Term Debt				18,470,000
394.00 Proceeds of Short-Term Debt				
395.00 Refunds of Prior Year Expenditures				
TOTAL OTHER FINANCING SOURCES				19,154,530
TOTAL REVENUES			6,846,335	50,666,478

EXPENDITURES

GOVERNMENTAL FUNDS

GENERAL GOVERNMENT	General Fund	Special Revenue		Debt Service
		(Including State Liquid Fuels)	Capital Projects	
400.00 Legislative (Governing) Body	130,538			
401.00 Executive (Manager or Mayor)	637,516			
402.00 Auditing Services / Financial Administration	549,430			
403.00 Tax Collection	946,638			
404.00 Solicitor / Legal Services	285,125			280,383
405.00 Secretary / Clerk				
406.00 Other General Government Administration			29,227	
407.00 IT-Networking Services-Data Processing	318,659			
408.00 Engineering Services	230,620			
409.00 General Government Buildings and Plant	502,035			
TOTAL GENERAL GOVERNMENT	3,600,561		29,227	280,383

PUBLIC SAFETY				
410.00 Police	10,186,219		319,053	
411.00 Fire	742,361			
412.00 Ambulance / Rescue	61,717			
413.00 UCC & Code Enforcement	224,043		1,245	
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	97,532			
TOTAL PUBLIC SAFETY	11,311,872		320,298	

HEALTH AND HUMAN SERVICES				
420.00- 425.00 Health and Human Services				

PUBLIC WORKS-SANITATION				
426.00 Recycling Collection and Disposal	218,308			
427.00 Solid Waste Collection and Disposal (trash)	905,571		63,134	
428.00 Weed Control				
429.00 Wastewater / Sewage Collection and Treatment				
TOTAL PUBLIC WORKS-SANITATION	1,123,879		63,134	

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body					130,538
401.00 Executive (Manager or Mayor)					637,516
402.00 Auditing Services / Financial Administration					549,430
403.00 Tax Collection					946,638
404.00 Solicitor / Legal Services					565,508
405.00 Secretary / Clerk					
406.00 Other General Government Administration					29,227
407.00 IT-Networking Services-Data Processing					318,659
408.00 Engineering Services					230,620
409.00 General Government Buildings and Plant					502,035
TOTAL GENERAL GOVERNMENT					3,910,171

PUBLIC SAFETY					
410.00 Police					10,505,272
411.00 Fire					742,361
412.00 Ambulance / Rescue					61,717
413.00 UCC & Code Enforcement					225,288
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					97,532
TOTAL PUBLIC SAFETY					11,632,170

HEALTH AND HUMAN SERVICES					
420.00- 425.00 Health and Human Services					

PUBLIC WORKS-SANITATION					
426.00 Recycling Collection and Disposal					218,308
427.00 Solid Waste Collection and Disposal (trash)					968,705
428.00 Weed Control					
429.00 Wastewater / Sewage Collection and Treatment					
TOTAL PUBLIC WORKS-SANITATION					1,187,013

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS-HIGHWAYS & STREETS				
430.00 General Services-Administration	1,314,378		124,149	
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance-Snow Removal	232,688	269,716	126,732	
433.00 Traffic Control Devices	418,817	24,449		
434.00 Street Lighting	28,226	280,835		
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains	146,999		70,517	
437.00 Repairs of Tools and Machinery	643,063			
438.00 Maintenance & Repairs of Roads & Bridges			734,842	
439.00 Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS-HIGHWAYS & STREETS	2,784,171	575,000	1,056,240	

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	151,112			
452.00 Participant Recreation	88,178			
453.00 Spectator Recreation				
454.00 Parks	1,230,901			
455.00 Shade Trees				
456.00 Libraries	1,416,927			
457.00 Civil and Military Celebrations				
458.00 Senior Citizens' Centers	532,261			
459.00 All Other Culture and Recreation		174,666		
TOTAL CULTURE AND RECREATION	3,419,379	174,666		

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	483,943			
TOTAL COMMUNITY DEVELOPMENT	483,943			

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
PUBLIC WORKS-HIGHWAYS & STREETS				
430.00 General Services-Administration				1,438,527
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance-Snow Removal				629,136
433.00 Traffic Control Devices				443,266
434.00 Street Lighting				309,061
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains				217,516
437.00 Repairs of Tools and Machinery				643,063
438.00 Maintenance & Repairs of Roads & Bridges				734,842
439.00 Highway Construction and Rebuilding Projects				
TOTAL PUBLIC WORKS-HIGHWAYS & STREETS				4,415,411
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				151,112
452.00 Participant Recreation				88,178
453.00 Spectator Recreation				
454.00 Parks				1,230,901
455.00 Shade Trees				
456.00 Libraries				1,416,927
457.00 Civil and Military Celebrations				
458.00 Senior Citizens' Centers				532,261
459.00 All Other Culture and Recreation				174,666
TOTAL CULTURE AND RECREATION				3,594,045
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				483,943
TOTAL COMMUNITY DEVELOPMENT				483,943

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)	1,400,000			
472.00 Debt Interest (short-term and long-term)	604,742			5,213
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE	2,004,742			5,213

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Employer Paid Withholding Taxes and Unemployment Compensation				
481.00				
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	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
486.00 Insurance, Casualty, and Surety	1,050,703			

UNCLASSIFIED OPERATING EXPENDITURES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures				
TOTAL UNCLASSIFIED OPERATING EXPENDITURES				

OTHER FINANCING USES	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers		211,480		428,500
493.00 All Other Financing Uses				18,572,754
TOTAL OTHER FINANCING USES		211,480		19,001,254

TOTAL EXPENDITURES	25,995,857	961,146	1,468,899	19,286,850
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	(3,387,652)	273,877	(778,834)	
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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)				1,400,000
472.00 Debt Interest (short-term and long-term)				609,955
475.00 Fiscal Agent Fees				
TOTAL DEBT SERVICE				2,009,955

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
Employer Paid Withholding Taxes and Unemployment Compensation				
481.00				
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			839,532	839,532
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS			839,532	1,056,139

INSURANCE				
486.00 Insurance, Casualty, and Surety				1,050,703

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid	 	 	1,723,719	1,723,719
489.00 All Other Unclassified Expenditures			27,279	27,279
TOTAL UNCLASSIFIED OPERATING EXPENDITURES			1,750,998	1,750,998

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers				639,980
493.00 All Other Financing Uses				18,572,754
TOTAL OTHER FINANCING USES				19,212,734

TOTAL EXPENDITURES			2,590,530	50,303,282
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES			4,255,805	363,196
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STATEMENT OF CAPITAL EXPENDITURES

CATEGORY:	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	29,226		29,226
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	295,213		295,213
Recreation			
Sewer			
Solid Waste	63,134		63,134
Streets/Highways	244,520	734,842	979,362
Water			
Other (Please Specify)			
Cable TV	9,792		9,792
Storm Sewers		70,517	70,517

TOTAL CAPITAL EXPENDITURES			1,447,244

EMPLOYEE COMPENSATION	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*	\$11,816,311
<i>*Use income from box 16 of the W-3 Statement</i>	

Municipality of Monroeville
Attachment to DCED Annual Audit
and Financial Report
2010

The amount reported in the Debt Service Fund on line 389.000 all other unclassified operating revenues of \$816,850 represents the bond premium the Municipality received from the issuance of the bonds in 2010.

The amount reported in the Debt Service Fund on line 493.000 all other financing sources of \$18,572,754 represents the payment to the refunded bond escrow agent for the defeasance of the prior bonds.