

## 2012 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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**City of:** \_\_\_\_\_

**County:** \_\_\_\_\_

**Borough of** \_\_\_\_\_

**County:** \_\_\_\_\_

**Township of:** \_\_\_\_\_

**County:** \_\_\_\_\_

**Municipality of:** \_\_\_\_\_ **Monroeville**

**County:** **Allegheny**

**BALANCE SHEET**  
 December 31, 2012

GOVERNMENTAL FUNDS					
Special Revenue					
(Including State Liquid Fuels)					
ASSETS AND OTHER DEBITS	General Fund	Capital Projects	Debt Service		
100-120 Cash and Investments	4,180,042	190,553	5,192,613		
140-144 Tax Receivable	2,275,324				
121-129					
145-149 Accounts Receivable (excluding taxes)	1,244,637				
130 Due from Other Funds	1,361,468		528,506		
131-139					
150-159 Other Current Assets					
160-169 Fixed Assets					
180-189 Other Debits					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,061,471</b>	<b>190,553</b>	<b>5,721,119</b>		
<b>LIABILITIES AND OTHER CREDITS</b>					
210-229 Payroll Taxes & Other Payroll Withholdings					
200-209					
231-239 All Other Current Liabilites	1,394,394		134,367		
230 Due to Other Funds	534,045		1,355,929		
260-269 Long Term Liabilities					
240-259 Current Portion of Long Term Debt & Other Credits	1,740,069				
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>3,668,508</b>		<b>1,490,296</b>		
<b>FUND AND ACCOUNT GROUP EQUITY</b>					
281-284 Contributed Capital					
290 Investment in General Fixed Assets					
270-289 Fund Balance/ Retained Earnings on 12/31	5,392,963	190,553	4,230,823		
291-299 Other Equity					
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>	<b>5,392,963</b>	<b>190,553</b>	<b>4,230,823</b>		

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General	General	Memorandum Only
				Fixed Assets	Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>						
100-120 Cash and Investments			37,340,838			46,904,046
140-144 Tax Receivable						2,275,324
121-129						
145-149 Accounts Receivable (excluding taxes)			167,253			1,411,890
130 Due from Other Funds						1,889,974
131-139						
150-159 Other Current Assets						
160-169 Fixed Assets				66,093,591		66,093,591
180-189 Other Debits					29,709,403	29,709,403
<b>TOTAL ASSETS AND OTHER DEBITS</b>			37,508,091	66,093,591	29,709,403	148,284,228

<b>LIABILITIES AND OTHER CREDITS</b>						
210-229 Payroll Taxes & Other Payroll Withholdings						
200-209						
231-239 All Other Current Liabilities			743,473			2,272,234
230 Due to Other Funds						1,889,974
260-269 Long Term Liabilities					29,709,403	29,709,403
240-259 Current Portion of Long Term Debt & Other Credits						1,740,069
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>			743,473		29,709,403	35,611,680

<b>FUND AND ACCOUNT GROUP EQUITY</b>						
281-284 Contributed Capital						
290 Investment in General Fixed Assets				66,093,591		66,093,591
270-289 Fund Balance/ Retained Earnings on 12/31			36,764,618			46,578,957
291-299 Other Equity						
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY</b>			36,764,618	66,093,591		112,672,548

**TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY** 148,284,228



REVENUES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
301.00 Real Estate Taxes				4,308,211
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)				659,863
310.00 Per Capita Taxes				
310.10 Real Estate Transfer Taxes				776,987
310.20 Earned Income Taxes/Wage Taxes				7,092,258
310.30 Business Gross Receipts Taxes				5,971,721
310.40 Occupation Taxes (levied under Act 511)				
310.50 Local Services Tax**				1,069,943
310.60 Amusement/Admission Taxes				
310.70 Mechanical Device Taxes				52,400
310.90 Other Local Tax Enabling Act/ Act 511 Taxes				
<b>TOTAL TAXES</b>				<b>19,931,383</b>
<b>LICENSES &amp; PERMITS</b>				
320-322 All Other Licenses and Permits				364,012
321.80 Cable Television Franchise Fees				641,835
<b>TOTAL LICENSES &amp; PERMITS</b>				<b>1,005,847</b>
<b>FINES AND FORFEITS</b>				
330-332 Fines and Forfeits				113,091
<b>TOTAL FINES AND FORFEITS</b>				<b>113,091</b>
<b>INTEREST,RENTS AND ROYALTIES</b>				
341.00 Interest Earnings			3,558,747	3,567,317
342.00 Rents and Royalties				80,618
<b>TOTAL INTEREST,RENTS AND ROYALTIES</b>			<b>3,558,747</b>	<b>3,647,935</b>

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
<b>FEDERAL</b>					
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	27,500	52,950		
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>27,500</b>	<b>52,950</b>		

<b>STATE</b>					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101	35,114			
354.00	All Other State Capital and Operating Grants	105,149			
355.01	Public Utility Realty Tax (PURTA)	26,429			
355.02-	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		585,038		
355.04	Alcoholic Beverage Licenses	17,350			
355.05	General Municipal Pension System State Aid	242,672			
355.07	Foreign Fire Insurance Tax Distribution	189,151			
355.08	Local Share Assessment/Gaming Proceeds	22,953			
355.09	Marcellus Shale Impact Fee Distribution**	697			
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>		<b>639,515</b>	<b>585,038</b>		

<b>LOCAL GOVERNMENT UNITS</b>					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants	321,107			
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Government Units, Authorities Payments and Payments in Lieu of Taxes				
<b>Total Local Government Units</b>		<b>321,107</b>			

\*\* New Line Item in 2012

	INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>FEDERAL</b>					
351.03	Highways and Streets				
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants				80,450
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>80,450</b>

<b>STATE</b>					
354.03	Highways and Streets				
354.09	Community Development				
354.15	Recycling/Act 101				35,114
354.00	All Other State Capital and Operating Grants				105,149
355.01	Public Utility Realty Tax (PURTA)				26,429
355.02-	355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback				585,038
355.04	Alcoholic Beverage Licenses				17,350
355.05	General Municipal Pension System State Aid			437,001	679,673
355.07	Foreign Fire Insurance Tax Distribution				189,151
355.08	Local Share Assessment/Gaming Proceeds				22,953
355.09	Marcellus Shale Impact Fee Distribution**				697
355.00	All Other State Shared Revenues & Entitlements				
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>				<b>437,001</b>	<b>1,661,554</b>

<b>LOCAL GOVERNMENT UNITS</b>					
357.03	Highways and Streets				
357.00	All Other Local Governmental Units Capital and Operating Grants				321,107
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Government Units, Authorities Payments and Payments in Lieu of Taxes				
<b>Total Local Government Units</b>					<b>321,107</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$2,063,111</b>
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REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
<b>CHARGES FOR SERVICE</b>					
361.00	General Government	130,487			
362.00	Public Safety	88,840			
363.20	Parking				
363.00	All Other Charges for Highway & Street Services	3,100			
364.10	Wastewater/ Sewage Charges				
364.30	Solid Waste Collection & Disposal Charge (trash)	22,928			
364.60	Host Municipality Benefit Fee for Solid Waste Facility	399,686			
364.00	All Other Charges for Sanitation Services	125			
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation	297,033			
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>		<b>942,199</b>			
<b>UNCLASSIFIED OPERATING REVENUES</b>					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	118,888			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues				
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>		<b>118,888</b>			
<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition	47,800			
392.00	Interfund Operating Transfers			610,354	
393.00	Proceeds of General Long-Term Debt				8,631,144
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	20,102			
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>67,902</b>		<b>610,354</b>	<b>8,631,144</b>
<b>TOTAL REVENUES</b>		<b>23,254,801</b>	<b>638,231</b>	<b>611,930</b>	<b>8,631,144</b>

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>					
361.00	General Government				130,487
362.00	Public Safety				88,840
363.20	Parking				
363.00	All Other Charges for Highway & Street Services				3,100
364.10	Wastewater/ Sewage Charges				
364.30	Solid Waste Collection & Disposal Charge (trash)				22,928
364.60	Host Municipality Benefit Fee for Solid Waste Facility				399,686
364.00	All Other Charges for Sanitation Services				125
365.00	Health				
366.00	Human Services				
367.00	Culture and Recreation				297,033
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>					<b>942,199</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>					
383.00	Assessments				
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors				118,888
388.00	Fiduciary Fund Pension Contributions			1,418,800	1,418,800
389.00	All Other Unclassified Operating Revenues				
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>					<b>1,537,688</b>
<b>OTHER FINANCING SOURCES</b>					
391.00	Proceeds of General Fixed Asset Disposition				47,800
392.00	Interfund Operating Transfers				610,354
393.00	Proceeds of General Long-Term Debt				8,631,144
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures				20,102
<b>TOTAL OTHER FINANCING SOURCES</b>					<b>9,309,400</b>
<b>TOTAL REVENUES</b>					<b>5,414,548</b>
					<b>38,550,654</b>

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body	129,284			
401.00 Executive (Manager or Mayor)	425,881			154,099
402.00 Auditing Services / Financial Administration	423,034			
403.00 Tax Collection	436,810			
404.00 Solicitor / Legal Services	299,006			
405.00 Secretary / Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing	304,432		144,288	
408.00 Engineering Services	232,041			
409.00 General Government Buildings and Plant	489,288		7,800	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,739,776</b>		<b>152,088</b>	<b>154,099</b>

<b>PUBLIC SAFETY</b>				
410.00 Police	8,965,329	13,297	179,436	
411.00 Fire	701,970		587,723	
412.00 Ambulance / Rescue	80,860			
413.00 UCC & Code Enforcement	211,885			
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	101,817			
<b>TOTAL PUBLIC SAFETY</b>	<b>10,061,861</b>	<b>13,297</b>	<b>767,159</b>	

<b>HEALTH AND HUMAN SERVICES</b>				
420.00- 425.00 Health and Human Services				

<b>PUBLIC WORKS-SANITATION</b>				
426.00 Recycling Collection and Disposal	206,436			
427.00 Solid Waste Collection and Disposal (trash)	955,637		175,235	
428.00 Weed Control				
429.00 Wastewater / Sewage Collection and Treatment				
<b>TOTAL PUBLIC WORKS-SANITATION</b>	<b>1,162,073</b>		<b>175,235</b>	

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body				129,284
401.00 Executive (Manager or Mayor)				579,980
402.00 Auditing Services / Financial Administration				423,034
403.00 Tax Collection				436,810
404.00 Solicitor / Legal Services				299,006
405.00 Secretary / Clerk				
406.00 Other General Government Administration				
407.00 IT-Networking Services-Data Processing				448,720
408.00 Engineering Services				232,041
409.00 General Government Buildings and Plant				497,088
<b>TOTAL GENERAL GOVERNMENT</b>				<b>3,045,963</b>
<b>PUBLIC SAFETY</b>				
410.00 Police				9,158,062
411.00 Fire				1,289,693
412.00 Ambulance / Rescue				80,860
413.00 UCC & Code Enforcement				211,885
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				101,817
<b>TOTAL PUBLIC SAFETY</b>				<b>10,842,317</b>
<b>HEALTH AND HUMAN SERVICES</b>				
420.00- 425.00 Health and Human Services				
<b>PUBLIC WORKS-SANITATION</b>				
426.00 Recycling Collection and Disposal				206,436
427.00 Solid Waste Collection and Disposal (trash)				1,130,872
428.00 Weed Control				
429.00 Wastewater / Sewage Collection and Treatment				
<b>TOTAL PUBLIC WORKS-SANITATION</b>				<b>1,337,308</b>

EXPENDITURES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
		General Fund			
<b>PUBLIC WORKS-HIGHWAYS &amp; STREETS</b>					
430.00	General Services-Administration	966,093		55,101	
431.00	Cleaning of Streets and Gutters				
432.00	Winter Maintenance-Snow Removal	154,094	282,216	234,040	
433.00	Traffic Control Devices	468,474	50,534		
434.00	Street Lighting	9,174	256,250		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	115,355		46,202	
437.00	Repairs of Tools and Machinery	537,737			
438.00	Maintenance & Repairs of Roads & Bridges			1,738,534	
439.00	Highway Construction and Rebuilding Projects				
<b>TOTAL PUBLIC WORKS-HIGHWAYS &amp; STREETS</b>		<b>2,250,927</b>	<b>589,000</b>	<b>2,073,877</b>	
<b>PUBLIC WORKS-OTHER SERVICES</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 PUBLIC WORKS-OTHER SERVICES</b>					
<b>CULTURE AND RECREATION</b>					
451.00	Culture-Recreation Administration	179,815			
452.00	Participant Recreation	84,479			
453.00	Spectator Recreation				
454.00	Parks	1,392,810			
455.00	Shade Trees				
456.00	Libraries	1,339,627		38,395	
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers	354,020			
459.00	All Other Culture and Recreation	194,524			
<b>TOTAL CULTURE AND RECREATION</b>		<b>3,545,275</b>		<b>38,395</b>	
<b>COMMUNITY DEVELOPMENT</b>					
461.00	Conservation of Natural Resources				
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00	-469.00 All Other Community Development	300,871			
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>300,871</b>			

EXPENDITURES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>PUBLIC WORKS-HIGHWAYS &amp; STREETS</b>				
430.00 General Services-Administration				1,021,194
431.00 Cleaning of Streets and Gutters				
432.00 Winter Maintenance-Snow Removal				670,350
433.00 Traffic Control Devices				519,008
434.00 Street Lighting				265,424
435.00 Sidewalks and Crosswalks				
436.00 Storm Sewers and Drains				161,557
437.00 Repairs of Tools and Machinery				537,737
438.00 Maintenance & Repairs of Roads & Bridges				1,738,534
439.00 Highway Construction and Rebuilding Projects				
<b>TOTAL PUBLIC WORKS-HIGHWAYS &amp; STREETS</b>				<b>4,913,804</b>
<b>PUBLIC WORKS-OTHER SERVICES</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 PUBLIC WORKS-OTHER SERVICES</b>				
<b>CULTURE AND RECREATION</b>				
451.00 Culture-Recreation Administration				179,815
452.00 Participant Recreation				84,479
453.00 Spectator Recreation				
454.00 Parks				1,392,810
455.00 Shade Trees				
456.00 Libraries				1,378,022
457.00 Civil and Military Celebrations				
458.00 Senior Citizens' Centers				354,020
459.00 All Other Culture and Recreation				194,524
<b>TOTAL CULTURE AND RECREATION</b>				<b>3,583,670</b>
<b>COMMUNITY DEVELOPMENT</b>				
461.00 Conservation of Natural Resources				
462.00 Community Development and Housing				
463.00 Economic Development				
464.00 Economic Opportunity				
465.00 -469.00 All Other Community Development				300,871
<b>TOTAL COMMUNITY DEVELOPMENT</b>				<b>300,871</b>

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>					
471.00	Debt Principal (short-term and long-term)	2,355,000			
472.00	Debt Interest (short-term and long-term)	823,828			
475.00	Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>		<b>3,178,828</b>			
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>					
Employer Paid Withholding Taxes and Unemployment Compensation					
481.00	Compensation				
482.00	Judgments and Losses				
483.00	Pension / Retirement Fund Contributions	235,308			
484.00	Worker Compensation Insurance				
487.00	Group Insurance and Other Benefits				
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>		<b>235,308</b>			
<b>INSURANCE</b>					
486.00	Insurance, Casualty, and Surety	1,175,072			
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>					
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures				
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>					
<b>OTHER FINANCING USES</b>					
491.00	Refund of Prior Year Revenues				
492.00	Interfund Operating Transfers				610,354
493.00	All Other Financing Uses				7,866,691
<b>TOTAL OTHER FINANCING USES</b>					<b>8,477,045</b>
<b>TOTAL EXPENDITURES</b>		<b>24,649,991</b>	<b>602,297</b>	<b>3,206,754</b>	<b>8,631,144</b>
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		<b>(1,395,190)</b>	<b>35,934</b>	<b>(2,594,824)</b>	

EXPENDITURES	PROPRIETARY FUNDS	FIDUCIARY FUND	TOTAL	
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term)				2,355,000
472.00 Debt Interest (short-term and long-term)				823,828
475.00 Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>				<b>3,178,828</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
Employer Paid Withholding Taxes and Unemployment Compensation				
481.00				
482.00 Judgments and Losses				
483.00 Pension / Retirement Fund Contributions			1,716,870	1,952,178
484.00 Worker Compensation Insurance				
487.00 Group Insurance and Other Benefits			743,473	743,473
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>			<b>2,460,343</b>	<b>2,695,651</b>
<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety				1,175,072
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid				
489.00 All Other Unclassified Expenditures				
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>				
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues				
492.00 Interfund Operating Transfers				610,354
493.00 All Other Financing Uses				7,866,691
<b>TOTAL OTHER FINANCING USES</b>				<b>8,477,045</b>
<b>TOTAL EXPENDITURES</b>			<b>2,460,343</b>	<b>39,550,529</b>
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>			<b>2,954,205</b>	<b>(999,875)</b>

DEBT STATEMENT

Purpose	Bond(B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Year (1)	Principal Incurred This Year(Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>GENERAL OBLIGATION BONDS AND NOTES</b>											
Series of 2007	B	2007	2022	7,590,000	7,575,000		7,575,000				
Series of 2010	B	2010	2019	11,260,000	8,220,000		1,735,000		6,485,000		6,485,000
Series of 2010A	B	2010	2016	7,210,000	7,165,000		50,000		7,115,000		7,115,000
Series of 2011	B	2011	2026	7,450,000	7,250,000		385,000		6,865,000		6,865,000
Series of 2012A	B	2012	2022	5,000,000		5,000,000	180,000		4,820,000		4,820,000
Series of 2012B	B	2012	2021	3,445,000		3,445,000			3,445,000		3,445,000
<b>REVENUE BONDS AND NOTES</b>											
<b>LEASE RENTAL DEBT/GENERAL LEASES</b>											
<b>OTHER</b>											
Compensated Absenc.					1,091,806		112,403		979,403		979,403
											28,730,000
											979,403
											29,709,403

Total bonds and notes outstanding	28,730,000
Capitalized lease obligations	979,403
Other debt	29,709,403
<b>TOTAL OUTSTANDING DEBT</b>	

**STATEMENT OF CAPITAL EXPENDITURES**

CATEGORY:	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	587,723		587,723
Gas System			
General Government	7,800		7,800
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	192,733		192,733
Recreation			
Sewer			
Solid Waste	175,235		175,235
Streets/Highways	384,407	1,643,268	2,027,675
Water			
Other (Please Specify)			
Information Technology	144,288		144,288
Storm Sewer		46,202	46,202
Library		38,395	38,395
_____			
_____			
_____			
_____			
_____			
_____			
<b>TOTAL CAPITAL EXPENDITURES</b>			3,220,051

<b>EMPLOYEE COMPENSATION</b>	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*	\$11,618,231
<i>*Use income from box 16 of the W-3 Statement</i>	

Municipality of Monroeville  
Notes to the DCED Annual Audit  
and Financial Report  
2012

**Note 1 - Proceeds of General Long-Term Debt**

The amount reported in the Debt Service Fund on line 393.00 *Proceeds of General Long-Term Debt* includes \$186,144 of premium on bonds sold and is not reported as *Principal Incurred This Year (Additions)* on the Debt Statement.

**Note 2 - All Other Financing Uses**

The amount reported in the Debt Service Fund on line 493.00 *All Other Financing Uses*, in the amount of \$7,866,691, represents the payment to refunded bond escrow agent. The principal amount of defeased debt is \$7,570,000 and is reported as *Principal Paid this Year* on the Debt Statement.