Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

## 2017 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

020333 BLAWNOX BORO, ALLEGHENY COUNTY



DCED-CLGS-30 (09-09)

## BLAWNOX BORO, ALLEGHENY County BALANCE SHEET

December 31, 2017

	200 00 00 000										
6 690 191	2.777.526		2,952,515		522,062	12,949	152,287	2,745	270,107	Total Assets allu Other Debits	- Otal
2,777,526	2,777,526									Assats and Other Debit	Total
										Other Debits	180-189 C
										Fixed Assets	
										No. Annah	160 160
10,77										Other Current Assets	150-159
49 471									49,471	Due From Other Funds	
119,042					118,659				383	receivable (excluding taxes)	
100,043										Accounts Peccinable (avaluation	121-129,
106.643						10,443		2,208	93,992	Tax Receivable	140-144
3,637,509			2,952,515		403,403	2,506	152,287	537	126,261	cash and investments	
											100
										Assets and Other Debits	A
Memorandum Only	General Long Term Debt	General Fixed Assets	Trust and Agency	Internal Service	Enterprise	Debt Service	Capital Projects	Revenue (Including State Liquid Fuels)	General Fund		
Total	Groups	Account Groups	Fig. Fund	ry runus	riophetaly runus			Special			
		•	7	Pr Eundo	Droprieta		ntal Funds	Governmental Funds			

		200.00	330 00	231-239	200-209,		1	210-229	Lia	
		Due to Other Funds	7.57.04.1	231-239 All Other Current Liabilities	All Other Comment of the Comment of		Withholdings	Payroll Taxes and Other Payroll	Liabilities and Other Credits	
		-		61,353	200 00000		2,626			
		44,937								
		4 534		110,910						
0.0000000000000000000000000000000000000	49,471		112,203	170 060		2,525				

## BLAWNOX BORO, ALLEGHENY County BALANCE SHEET

December 31, 2017

		Governmental Funds	ntal Funds		Dronsiota		!			
		Special			r roprietary number	y runus	Fig. Fund	Account Groups	Groups	Total
	General Fund	Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits		(manual)								
260-269 Long-Term-Liabilities										
									2 663 591	2 663 501
240-259 Current Portion of Long-Term Debt and									2,000,091	2,663,591
Total I in the same									113,935	113,935
Total Liabilities and Other Credits	63,979		44,937		115,444				2.777.526	3 001 886
										1,000
Fund and Account Group Equity										
281-284 Contributed Capital										
290.00 Investment in General Fixed Assets										
270-289 Fund Balance / Retained Earnings on	206 128	2 745	107 260							
_	100,110	1,71	107,300	12,949	406,618		2,952,515			3,688,305
291-299 Other Equity										
Total Fund and Account Group										
Equity	206,128	2,745	107,350	12,949	406,618		2,952,515			3,688,305
TOTAL LIABILITIES										

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	
6,69	

# BLAWNOX BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

		mental Funds		Proprieta	ıry Funds	Fiduciary Fund
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency

### REVENUES

- 1				
124,582	340	26,340	877,336	Total Taxes
				Other:
				Other:
				Mechanical Device Taxes
		Oi .	15,125	Amusement / Admission Taxes
		7	29,297	Local Services Tax **
				Occupation Taxes (levied under Act 511)
				Business Gross Receipts Taxes
		2	182,052	Earned Income Taxes / Wage Taxes
		0	18,010	Real Estate Transfer Taxes
				Per Capita Taxes
		0	53,570	Regional Asset District Sales Tax (Allegheny County municipalities only)
				Residence Taxes (levied by cities of the 3rd Class)
				Occupation Taxes (levied under municipal code)
124,582	26,340		579,282	301.00 Real Estate Taxes

Silato I mica alla i Ottetta	Total Fines and Eorfaite	rines and Forters	330_333 Einos and Forbit	Fines and Forfeits		iowi Ficelises and Fermits	Total I iconess and Bount	Capie Television Flanchise rees	321 80 Cable Television Franchis F	Oil Onier Licenses and Permits	320_322 All Other Licenses and Demok	Licenses and Permits
7,007		7,007			-	34,312		34,012		300		
7.007	7,007	7 007			1.0.1	34 312	34,012		300	9		

0,,		
70	7,007	Total Fines and Forfeits
7,0		
	7,007	330-332 Fines and Forfeits

BLAWNOX BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

### REVENUES

Interest, Rents and Royalties

						lotal Federal	The section
						Total Fodoral	
						Federal Payments in Lieu of Taxes	353.00
						- 1	
						All Other Federal Shared Revenue and Entitlements	352.00
						Mational Folest	000
						National Econot	352 01
						All Other Federal Capital and Operating Grants	351.00
						Community Development	351.09
						Highways and Streets	351.03
						Federal	
6 166 220	153.566	1,622	147	40	10,845	and Noyalles	
10,000				22.5	-	Total Interest, Rents and Royalties	
					10,000		
6 156,220	153,566	1,622				Rents and Royalties	342.00
			147	40	845	Interest Earnings	341.00
							244 00

	355.09		355.08	000.07	355 07	355.05		355.04	355.03	355.02-		355.01		354.00	334.13	3	354.09	354.03		
	Marcellus Shale Impact Fee Distribution	Special of the control of the contro	Local Share Assessment/Gaming Proceeds	roleigh Fire Insurance Tax Distribution		General Municipal Pension System State Aid		Alcoholic Beverage Licenses			_	Public Utility Realty Tax (PURTA)	Spiral Cherania Oberania Ciailly	All Other State Capital and Operating Cont.	Recycling / Act 101		Community Development	Highways and Streets	State	
156				7,563		10.818	00	700			986	2								
									39,972											
													11							
156			7,563		10,818	700	700	39,972		990	000									

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

REVENUES

7,200		7,200	Total Local Government Units	
			Local Governmental Units and Authorities Payments in Lieu of Taxes	359.00
			Local Government Unit Shared Payments for Contracted Intergovernmental Services	358.00
7.200		7,200	All Other Local Governmental Units Capital and Operating Grants	357.00
				357.03
			Local Government Units	
60.205	39,972	20,233	Total State	
			State Payments in Lieu of Taxes	356.00
			All Other State Shared Revenues and Entitlements	355.00
			State	

368.00	367.00	366.00	365.00		364 00	364.60		364 30	364.10		363.00		363.20	00.00	363 00	361.00	
Airports	Culture and Recreation	Human Services	Health	one charges of calliation services		Host Municipality Benefit Fee for Solid Waste Facility			fees, sewer usage charges, reserve capacity fee, etc.)	Westewater / Course / Lat. 1	All Other Charges for Highway & Street Services	- 1	0 Parking	rubiic Sarety		General Government	Charges for Service
	1,300													6,585		4,472	
							145,972		463,022								
	1.300						145,972	100,022	463 022				0,000	0 505	4,472		

# STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

### REVENUES

		-			
853.974	841,617		Total Charges for Service 12,357	Total Cha	
			for Service	All	379.00
232,623	232,623				0.00
					378 00
				Transit Systems	377.00
				Markets	375.00
				_	
				Housing System	374.00
				Gas System	373.00
					3/2.00
				- 1	24
				Cemeteries	370.00
				Bars	369.00
			Charges for Service	Charg	

26,730	25,998	732	i oral oliciassilled Operating Revenues	
482			otal lipolancifical Onner a	-
		482	All Other Unclassified Operating Revenues	389.00
25,998	25,998			
			388.00   Fiduciary Fund Pension Contributions	388.00
250				
25		250	Contributions and Donations from Private Sectors	307.00
				207 00
			Escheats (sale of personal property)	300.00
				300 00
			Special Assessments	383.00
			Unclassified Operating Revenues	

394.00 Proceeds of Short Term-Debt	393.00 Proceeds of General Long-Term Debt	111terrung Operating Transfers	200	Proceeds of General Fixed Asset Disposition	Other Financing Sources
149.000	23.230	350,264		1,000	
		55,000			

# BLAWNOX BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES December 31, 2017

9,337							9,337		_
								UCC and Code Enforcement	413.00
37,649								Ambulance / Rescue	412.00
37,230							37,649	Fire	411.00
342 258							342,258	Police	410.00
								Public Safety	
259,783			2,011						
30,180							257,772	Total General Government	
49, 180							30,180	General Government Buildings and Plant	409.00
10 186							49,186	Engineering Services	408.00
2.678			1,950				728	IT-Networking Services-Data Processing	407.00
								Other General Government Administration	406.00
19 917							19,917	Secretary / Clerk	405.00
19,846							19,846	Opinion / Legal Services	
12,166							12,106	Solicitor / Legal Consists	404 00
24,796			61				40 100	Tax Collection	403.00
100,412							24.735	Auditing Services / Financial Administration	402.00
200							100,412	Executive (Manager or Mayor)	401.00
603							602	Legislative (Governing) Body	400.00
								General Government	
2,000,192	110,000							EXPENDITURES	
	170 564		843.239	124,582	75,160	66,352	1,517,295	TOTAL REVENUES	
622,286					75,013		547,273	lotal Other Financing Sources	
43,792					20,013		23,779	R	395.00
								_	
								REVENUES	
Memorandum Only	NAME OF TAXABLE PARTY.	Internal Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund		
Total	Fiduciary Fund	y Funds	Proprietary Funds		tal Funds	Governmental Funds			

### STATEMENT OF REVENUES AND EXPENDITURES December 31, 2017

Other F	The second secon	Public	0 Examir	o Militia	0 Emerg	0 Planni		E F			
Total Public Safety	Other Public Safety	Public Scales (weights and measures)	Examination of Licensed Occupations	Militia and Armories	Emergency Management and Communications	Planning and Zoning	Public Safety	EXPENDITURES			
392,338					3,094				General Fund		
									Special Revenue (Including State Liquid Fuels)	Governmental Funds	
									Capital Projects	tal Funds	
									Debt Service		
									Enterprise	Proprietary Funds	
									Internal Service	ry Funds	
									Trust and Agency	Fiduciary Fund	
302 338				3,094					Memorandum Only	Total	

419.00 418.00 417.00 416.00 415.00 414.00

		429.00	428.00		427 00	426.00				425.00	420.00-	
- Court abile Works - Gaillianon	Total Public Works Conitation	Wastewater / Sewage Treatment and Collection	Weed Control	Colic waste Collection and Disposal (garbage)	Solid Most Collection	Recycling Collection and Disposal	Public Works - Sanitation	NI COS	Total Health and Human Services	Services	Health and Liman Consider	Health and Human Services
45		45										
408,642	201,202	202 202	TOOK DECOME	111,350								
408,687	297,337		11,330	111 350								

24,512						
				24,512	Cucce Figuring	
1,010					434 00 Street Lighting	434 00
2 020				2,020		
,000					433.00 Traffic Control Devices	433.00
11 868				11,868	Circuit Contoval	
					432.00 Winter Maintenance - Snow Removal	432.00
						256,818,950
					organing of offeets and Gutters	
230,001					Cleaning of Streets and Cuttons	431 00
250 601		28		258,573	Committee and the second secon	
					430.00 General Services - Administration	430.00
					abile works - nighways and Streets	
					Oliblic Works Distance	Ū

### BLAWNOX BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES December 31, 2017

Capital Debt Service Enterprise
Se Se

EXPENDITURES

70	449.00	448.00	447.00	446.00	445.00	444.00	443.00	442.00	441.00	440.00			Tota	439.00	438.00	437.00	436.00	435.00	_
Total Other Public Works Enterprises	Water Transport and Terminals	Water System	Transit System	Storm Water and Flood Control	Parking	Markets	Gas System	Electric System	Cemeteries	Airports	Other Public Works Enterprises		Total Public Works - Highways and Streets	Highway Construction and Rebuilding Projects	Maintenance and Repairs of Roads and Bridges	Repairs of Tools and Machinery	Storm Sewers and Drains	Sidewalks and Crosswalks	Public Works - Highways and Streets
													296,973						
													1						
162,388		162,388																	
88		88											28						
162,388		162.388										100,000	297 001						

10,393	10,393	0.001.0100.00
		454.00 Parks
	453.00   Spectator Recreation	453.00
	a a acidant Decreation	0
	Darticipant Doctorios	452 00
	451.00   Culture-Recreation Administration	451.00
	Culture and Recreation	

# BLAWNOX BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

**EXPENDITURES** 

F. 1,004	
271 854	1 otal Debt Service 271,854
	i iscai ng
72,199	475.00 Fiscal Aport Epon
199,000	472.00 Debt Interest (short-term and long-term) 72.10
100 655	471.00 Debt Principal (short-term and long-term) 199,655
	Debt Service
	Total Community Development
	All Other Community Development
	464.00 Economic Opportunity
	463.00 Economic Development
	462.00 Community Development and Housing
	461.00 Conservation of Natural Resources
	Community Development
14,103	Total Culture and Recreation 14,103
	459.00 All Other Culture and Recreation
2,710	458.00 Senior Citizens' Centers
	457.00 Civil and Military Celebrations 3,710
	456.00 Libraries
	455.00 Shade Trees
	Culture and Recreation

Empl	Employer Paid Benefits and Withholding Items					
481 00	Employer Paid Withholding Taxes and Unemployment					
487.00	Compensation	24,223				200 200
482 00	lidemost and I					27,220
402.00	Judgments and Losses					
483.00	483.00   Pension / Retirement Fund Contributions	12,550				
						12.550

# BLAWNOX BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES December 31 2017

		Decem	December 31, 2017					
		Governmental Funds	tal Funds		Proprietary Funds	y 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	23,167							23,167
487.00 Other Group Insurance Benefits	100,030							100,030
Total Employer Paid Benefits and Withholding Items	159,970							159,970
Insurance								
486.00 Insurance, Casualty, and Surety	18,768							18,768
Total Insurance	18,768							18,768
Unclassified Operating Expenditures								
488.00 Fiduciary Fund Benefits and Refunds Paid								
489.00 All Other Unclassified Expenditures							2,000	2,000
Total Unclassified Operating Expenditures							2,000	2,000
Other Financing Uses								
491.00 Refund of Prior Year Revenues								
492.00 Interfund Operating Transfers	55,000	63,618		111,633	175,013			405,264
493.00 All Other Financing Uses								
Total Other Financing Uses	55,000	63,618		111,633	175,013			405,264
TOTAL EXPENDITURES	1,466,823	63,618		111,633	748,082		2,000	2,392,156
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	50,472	2,734	75,160	12,949	95,157		177,564	414,036

December 31, 2017

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	ond and note issues ac	cording to our	files, excludi	DEB <sup>*</sup>	DEBT STATEMENT	unded and de	feased. Please	show the principal	payments and make	any other necessa	۷
Purpose	Bond (B)	Issue Year	Maturity	Original	Issue Year   Maturity   Original   Outstanding	Principal	Principal	Current Year	Outstanding at	Plus (loss)	Total
	Canital Loses (C)	(www)	Your !	Amount of					Cure de la constante de la con	· ino (icoo)	Con

corrections and additions.	g boile and note leades at	cording to our	illes, excludi	ing bond issu	es redeemed or ret	unded and de	reased. Pleas	and dereased. Please show the principal payments and make any other necessary	ayments and make	any other necessa	Ź
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	Outstanding at Year End (1)	Plus (less) Unamortized Premium	Total Balance
General Obligation Bonds and Notes										(piscount)	
GENERAL OBLIGATION NOTE	Note	2016	2040	2,734,800	2,704,800		40,000		2,664,800		2,664,800
Revenue Bonds and Notes											
NORTHWEST SAVINGS BANK LOAN	Note	2014	2019	120,334	100,151		10,655		89,496		89,496
Lease Rental Debt											
Plow Truck	Capital Leases	2017	2020	23,230	0	23,230			23,230		23,230
Other											
Tax Anticipation Note	Note	2017	2017	149,000	0	149,000	149,000		0		0

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

2,777,526

0

2,777,526

Net debt

## STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

	December 01, 2011		
Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	23,230	0	23,230
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	23,230	0	23,230

## **EMPLOYEE COMPENSATION**

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

Independent Public Accountant/Certified Public Accountant Submission Page Opinion page was provided in lieu of signature page.

## SIGNATURE AND VERIFICATION

Signed:

See Attached Appointed Auditor/CPA

December 31, 2017

DCED-CLGS-30 (9-09)

NOTES / COMMENTS