

**2014 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**130573 PARRYVILLE BORO, CARBON COUNTY**



PARRYVILLE BORO, CARBON COUNTY

BALANCE SHEET

December 31, 2014

	Governmental Funds						Fid. Fund			Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds		Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only		
					Enterprise	Internal Service						
<b>Liabilities and Other Credits</b>												
260-269 Long-Term-Liabilities												
240-259 Current Portion of Long-Term Debt and Other Credits												
<b>Total Liabilities and Other Credits</b>	1,954										1,954	
<b>Fund and Account Group Equity</b>												
281-284 Contributed Capital												
290.00 Investment in General Fixed Assets												
270-289 Fund Balance / Retained Earnings on 12/31	112,298	24,396			37,731						174,425	
291-299 Other Equity												
<b>Total Fund and Account Group Equity</b>	112,298	24,396			37,731						174,425	

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	176,379
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**PARRYVILLE BORO, CARBON COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2014

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

**REVENUES**

Taxes		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
301.00	Real Estate Taxes	122,785	9,100						131,885
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)								
310.00	Per Capita Taxes	1,045							1,045
310.10	Real Estate Transfer Taxes	4,391							4,391
310.20	Earned Income Taxes / Wage Taxes	41,350							41,350
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)	2,773							2,773
310.50	Local Services Tax **	757							757
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other: _____								
	<b>Total Taxes</b>	173,101	9,100						182,201

**Licenses and Permits**

320-322	All Other Licenses and Permits	5							5
321.80	Cable Television Franchise Fees								
	<b>Total Licenses and Permits</b>	5							5

**Fines and Forfeits**

330-332	Fines and Forfeits	624							624
	<b>Total Fines and Forfeits</b>	624							624

PARRYVILLE BORO, CARBON COUNTY  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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

**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	49	3			5		57
342.00	Rents and Royalties	12						12
	<b>Total Interest, Rents and Royalties</b>	61	3			5		69

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							
	<b>Total Federal</b>							

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		17,155					17,155
355.04	Alcoholic Beverage Licenses	150						150
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	2,839						2,839
355.08	Local Share Assessment/Gaming Proceeds							



PARRYVILLE BORO, CARBON COUNTY  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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

**REVENUES**

Charges for Service								
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						40,723	
	<b>Total Charges for Service</b>	399						41,122

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	200						200
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
	<b>Total Unclassified Operating Revenues</b>	200						200

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**PARRYVILLE BORO, CARBON County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	109						109
	<b>Total Other Financing Sources</b>	109						109

<b>TOTAL REVENUES</b>	177,488	26,258		40,728				244,474
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	8,938						8,938
401.00	Executive (Manager or Mayor)	1,150						1,150
402.00	Auditing Services / Financial Administration							
403.00	Tax Collection	2,962						2,962
404.00	Solicitor / Legal Services	2,674						2,674
405.00	Secretary / Clerk	9,423						9,423
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	848						848
408.00	Engineering Services	5,556						5,556
409.00	General Government Buildings and Plant	19,042						19,042
	<b>Total General Government</b>	50,593						50,593

**Public Safety**

410.00	Police							
411.00	Fire	2,839	14,311					17,150
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							
414.00	Planning and Zoning	248						248
415.00	Emergency Management and Communications							



PARRYVILLE BORO, CARBON COUNTY  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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

**EXPENDITURES**

Public Safety								
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
	<b>Total Public Safety</b>	3,087	14,311					17,398

Health and Human Services								
420.00-425.00	Health and Human Services							
	<b>Total Health and Human Services</b>							

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)				40,558			40,558
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	1,778						1,778
	<b>Total Public Works - Sanitation</b>	1,778			40,558			42,336

Public Works - Highways and Streets								
430.00	General Services - Administration	21,869	12,655					34,524
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal							
433.00	Traffic Control Devices							
434.00	Street Lighting	9,151						9,151
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

**PARRYVILLE BORO, CARBON COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2014

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

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects							
	<b>Total Public Works - Highways and Streets</b>	31,020	12,655					43,675

<b>Other Public Works Enterprises</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 Other Public Works Enterprises</b>							

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	440						440
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	100						100
455.00	Shade Trees							
456.00	Libraries							

**PARRVILLE BORO, CARBON COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2014

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

**EXPENDITURES**

Culture and Recreation								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
	<b>Total Culture and Recreation</b>	540						540

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	2,888						2,888
	<b>Total Community Development</b>	2,888						2,888

Debt Service								
471.00	Debt Principal (short-term and long-term)	46,665						46,665
472.00	Debt Interest (short-term and long-term)	14,313						14,313
475.00	Fiscal Agent Fees							
	<b>Total Debt Service</b>	60,978						60,978

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	2,177						2,177
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							
484.00	Worker Compensation Insurance	2,274						2,274

**PARRYVILLE BORO, CARBON COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2014

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits							
	<b>Total Employer Paid Benefits and Withholding Items</b>	4,451						4,451

Insurance								
486.00	Insurance, Casualty, and Surety	4,747						4,747
	<b>Total Insurance</b>	4,747						4,747

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
	<b>Total Unclassified Operating Expenditures</b>							

Other Financing Uses								
481.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses	2,479						2,479
	<b>Total Other Financing Uses</b>	2,479						2,479

<b>TOTAL EXPENDITURES</b>	162,561	26,966				40,558		230,085
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	14,927	-708				170		14,389
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PARRYVILLE BORO  
December 31, 2014

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
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Road Project	Note	2008	2019	400,000	222,210		41,217		180,993		180,993
FORD F-550 LOAN	Note	2009	2019	32,221	6,068		5,448		620		620

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

181,613

Capitalized lease obligations

181,613

Net debt

**PARRYVILLE BORO, CARBON County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2014

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	15,211		15,211
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
Community Development			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>15,211</b>		<b>15,211</b>

**EMPLOYEE COMPENSATION**

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

28,133



**PARRYVILLE BORO, CARBON County**

December 31, 2014

**NOTES / COMMENTS**