



# 2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

City of: \_\_\_\_\_ County: \_\_\_\_\_

Borough of: **LANSDOWNE** County: **DELAWARE**

Township of: \_\_\_\_\_ County: \_\_\_\_\_

Municipality of: \_\_\_\_\_ County: \_\_\_\_\_

## Section I – Introduction

### Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

### One Form

Only one form is now being provided. This form contains the same categories as in previous years: assets, liabilities, revenues, and expenditures. **Only complete those funds that you use, including the "Total" column. Leave the remaining columns blank.**

### Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- Complete the appropriate items, **rounding to the nearest dollar. Do not include cents.** Calculate totals at the foot of each column and the end of every row. The totals are a required part of the report.
- Handwritten reports are acceptable, if legible, but typewritten reports are preferred.
- Computer-generated forms identical to the official form are acceptable.
- Photocopied reports may be submitted, but the appropriate officer must sign each copy and affix municipal seal.
- Appointed independent auditors may submit their own opinion in place of the prepared opinion at the end of the form.
- On the cover of the report, fill in the name of the municipality and the name of the county where it is located on the appropriate line and the date of the fiscal year being reported.
- **DO NOT place the copy of the report you are submitting to DCED in any type of binder or cover.**
- The report may be e-filed. Please see the Tip Sheet for details on how to e-file.

**BALANCE SHEET**  
 December 31, 2011

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue		Debt Service
		(Including State Liquid Fuels)	Capital Projects	
100-120 Cash and Investments.....	397,900	389,264	101,514	
140-144 Tax Receivable.....	179,864			
121-129				
145-149 Accounts Receivable (excluding taxes).....	380,188		2	
130 Due From Other Funds.....	34,540			
131-139				
150-159 Other Current Assets.....	33,035			
160-169 Fixed Assets.....				
180-189 Other Debits.....	17,500			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 1,043,028</b>	<b>\$ 389,264</b>	<b>\$ 101,516</b>	<b>\$ -</b>

LIABILITIES AND OTHER CREDITS				
210-229 Payroll Taxes & Other Payroll Withholdings				
200-209				
231-239 All Other Current Liabilities	408,703		982	
230.00 Due to Other Funds	147,873			
260-269 Long Term Liabilities	17,500			
240-259 Current Portion of Long-Term Debt & Other Credits				
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ 574,076</b>	<b>\$ -</b>	<b>\$ 982</b>	<b>\$ -</b>

FUND AND EQUITY ACCOUNT GROUP				
281-284 Contributed Capital				
290 Investment in General Fixed Assets				
270-289 Fund Balance/Retained Earnings 12/31	468,951	389,264	100,534	
291-299 Other Equity				
<b>TOTAL FUND AND EQUITY ACCOUNT GROUP</b>	<b>\$ 468,951</b>	<b>\$ 389,264</b>	<b>\$ 100,534</b>	<b>\$ -</b>

*Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity*

## BALANCE SHEET

December 31, 2011

ASSETS AND OTHER DEBITS	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust & Agency	General	General	Memorandum Only
				Fixed Assets	Long Term Debt	
100-120 Cash and Investments.....	396,316		7,806,150			9,091,144
140-144 Tax Receivable.....	50,998					230,862
121-129						380,190
145-149 Accounts Receivable (excluding taxes).....						182,413
130 Due From Other Funds.....	147,873					
131-139						33,061
150-159 Other Current Assets.....	26					-
160-169 Fixed Assets.....						17,500
180-189 Other Debits.....						
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 595,213</b>	<b>\$ -</b>	<b>\$ 7,806,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,935,171</b>

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes & Other Payroll Withholdings						-
200-209						428,058
231-239 All Other Current Liabilities	18,373					182,413
230.00 Due to Other Funds	34,540					17,500
260-269 Long Term Liabilities						-
240-259 Current Portion of Long-Term Debt & Other Credits						-
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>\$ 52,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 627,971</b>

FUND AND EQUITY ACCOUNT GROUP						
281-284 Contributed Capital						-
290 Investment in General Fixed Assets						-
271-289 Fund Balance/Retained Earnings 12/31	542,300	-	7,806,150	-	-	9,307,199
291-299 Other Equity						-
<b>TOTAL FUND AND EQUITY ACCOUNT GROUP</b>	<b>\$ 542,300</b>	<b>\$ -</b>	<b>\$ 7,806,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,307,199</b>

<b>TOTAL LIABILITIES AND FUND AND EQUITY ACCOUNT GROUP</b>	<b>\$ 9,935,171</b>
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**STATEMENT OF REVENUE AND EXPENDITURES**  
December 31, 2011

REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		Capital Projects	Debt Service
		General Fund			
<b>TAXES</b>					
301.00	Real Estate Taxes	3,944,905			
305.00	Occupation Taxes/Levied under Municipal Code				
308.00	Residence Taxes/Levied By Cities of the 3 <sup>rd</sup> Class				
309.00	Regional Asset District Sales Tax				
310.00	Per Capita Taxes				
310.10	Real Estate Transfer Taxes	133,586			
310.20	Earned Income Taxes/Wage Taxes				
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes/Act 511				
310.50	Local Services Tax **				
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes				
310.90	Other Local Tax Enabling Act/Act511/Taxes				
<hr/>					
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<b>TOTALS TAXES</b>		\$ 4,078,491	\$ -	\$ -	\$ -

LICENSES AND PERMITS					
320-322	All Other Licenses and Permits	2,515			
321.80	Cable Television Franchise Fees	188,378			
<b>TOTAL LICENSES AND PERMITS</b>		\$ 190,893	\$ -	\$ -	\$ -

FINES AND FORFEITS					
330-332	Fines and Forfeits	\$ 80,493			

INTEREST, RENTS, AND ROYALTIES					
341.00	Interest Earnings	(2,677)	49	(106)	
342.00	Rents and Royalties	18,450			
<b>TOTAL INTEREST, RENTS, AND ROYALTIES</b>		\$ 15,773	\$ 49	\$ (106)	\$ -

\*\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and Emergency Municipal Services Tax prior to 2008.

REVENUES	Proprietary Funds			Fiduciary Funds	Total
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
<b>TAXES</b>					3,944,905
301.00 Real Estate Taxes					-
305.00 Occupation Taxes/Levied under Municipal Code					-
308.00 Residence Taxes/Levied By Cities of the 3 <sup>rd</sup> Class					-
309.00 Regional Asset District Sales Tax					-
310.00 Per Capita Taxes					133,586
310.10 Real Estate Transfer Taxes					-
310.20 Earned Income Taxes/Wage Taxes					-
310.30 Business Gross Receipts Taxes					-
310.40 Occupation Taxes/Act 511					-
310.50 Local Services Tax **					-
310.60 Amusement/Admission Taxes					-
310.70 Mechanical Device Taxes					-
310.90 Other Local Tax Enabling Act/Act511/Taxes					-
					-
					-
<b>TOTALS TAXES</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,078,491

<b>LICENSES AND PERMITS</b>					2,515
320-322 All Other Licenses and Permits					188,378
321.80 Cable Television Franchise Fees					-
<b>TOTAL LICENSES AND PERMITS</b>	\$ -	\$ -	\$ -	\$ -	\$ 190,893

<b>FINES AND FORFEITS</b>					
330-332 Fines and Forfeits					\$ 80,493

<b>INTEREST, RENTS, AND ROYALTIES</b>					
341.00 Interest Earnings	(687)		(139,552)		(142,973)
342.00 Rents and Royalties					18,450
<b>TOTAL INTEREST, RENTS, AND ROYALTIES</b>	\$ (687)	\$ -	\$ (139,552)	\$ -	\$ (124,523)

\*\* This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and Emergency Municipal Services Tax prior to 2008.

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue (Including State Liquid Fuels)		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				
352.01	National Forest Products				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>TOTAL FEDERAL</b>		\$ -	\$ -	\$ -	\$ -

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	15,392			
354.00	All Other State Capital and Operating Grants	389,249		148,547	
355.01	Public Utility Realty Tax (PURTA)	6,003			
355.02 -	Motor Vehicle Fuel Tax				
355.03	Fuels Tax) and State Road Turnback		189,066		
355.04	Alcoholic Beverage Taxes/Beverage Licenses				
355.05	General Municipal Pension System State Aid	363,768			
355.07	Foreign Fire Insurance Tax Distribution**	101,722			
355.08	Local Share Assessment/Gambling Proceeds**				
355.00	All Other Shared Revenues and Entitlements				
356.00	State Payments in Lieu of Taxes				
<b>TOTAL STATE</b>		\$ 876,134	\$ 189,066	\$ 148,547	\$ -

LOCAL GOVERNMENTAL UNITS		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
357.03	Highways and Streets	13,973			
357.00	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Governmental Unit Shared Payments for Contracted Intergovernmental Services	29,338			
359.00	Local Governmental Unit Payments in Lieu of Taxes				
<b>TOTAL LOCAL GOVERNMENTAL UNITS</b>		\$ 43,311	\$ -	\$ -	\$ -

\*\* New line items in 2010

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES	Proprietary Funds		Fiduciary Funds	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				-
352.01 National Forest Products				-
352.00 All Other Federal Shared Revenue & Entitlements				-
353.00 Federal Payments in Lieu of Taxes				-
<b>TOTAL FEDERAL</b>	\$ -	\$ -	\$ -	\$ -

<b>STATE</b>				
354.03 Highways and Streets				-
354.09 Community Development				-
354.15 Recycling/Act 101				15,392
354.00 All Other State Capital and Operating Grants	47,751			585,547
355.01 Public Utility Realty Tax (PURTA)				6,003
355.02 - 355.03 Motor Vehicle Fuel Tax				189,066
355.03 (Liquid Fuels Tax) and State Road Turnback				-
355.04 Alcoholic Beverage Taxes/Beverage Licenses				363,768
355.05 General Municipal Pension System State Aid				101,722
355.07 Foreign Fire Insurance Tax Distribution**				-
355.08 Local Share Assessment/Gambling Proceeds**				-
355.00 All Other Shared Revenues and Entitlements				-
356.00 State Payments in Lieu of Taxes				-
<b>TOTAL STATE</b>	\$ 47,751	\$ -	\$ -	\$ 1,261,498

<b>LOCAL GOVERNMENTAL UNITS</b>				13,973
357.03 Highways and Streets				-
357.00 All Other Local Governmental Units Capital and Operating Grants				-
358.00 Local governmental Unit Shared Payments for Contracted Intergovernmental Services				29,338
359.00 Local Governmental Unit Payments in Lieu of Taxes				-
<b>TOTAL LOCAL GOVERNMENTAL UNITS</b>	\$ -	\$ -	\$ -	\$ 43,311

<b>TOTAL INTERGOVERNMENTAL UNITS</b>	\$ 47,751	\$ -	\$ -	\$ 1,304,809
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\*\* New line items in 2010

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>CHARGES FOR SERVICE</b>				
361.00 General Government	33,094			
362.00 Public Safety	526,226			
363.20 Parking	133,751			
363.00 All Other Charges for Highway & Streets Services	7,669			
364.10 Wastewater/Sewage				
364.30 Solid Waste Collection & Disposal Charge (trash)	940,444			
364.60 Host Municipality Benefit Fee for Solid Waste Facility				
364.00 All Other Charges For Sanitation Services	40,467			
365.00 Health				
366.00 Human Services				
367.00 Culture and Recreation	7,549			
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 - Scottsdale Rd.				
379.00 All Other Charges for Service				
<b>TOTAL CHARGES FOR SERVICE</b>	<b>\$ 1,689,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>				
383.00 Assessments				
386.00 Escheats (Sale of Personal Property)				
387.00 Contributions and Donations from Private Sectors	0	0	0	0
388.00 Fiduciary Fund Pension Contributions				
389.00 All Other Unclassified Operating Revenues ***	24,030			
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>	<b>\$ 24,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>				
391.00 Proceeds of General Fixed Asset Distribution				
392.00 Interfund Operating Transfers**	60,000			
393.00 Proceeds of General Long Term Debt				
394.00 Proceeds of Short Term Debt	700,000			
395.00 Refunds of Prior Year Expenditures				
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 760,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,758,324</b>	<b>\$ 189,115</b>	<b>\$ 148,441</b>	<b>\$ -</b>

\*\* The total of line 392.00 must match the total of line 492.00

\*\*\* This amount cannot be greater than 1% of the total revenue within the same fund



REVENUES	Proprietary Funds		Fiduciary Funds	Total
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>CHARGES FOR SERVICE</b>				33,094
361.00 General Government				526,226
362.00 Public Safety				133,751
363.20 Parking				7,669
363.00 All Other Charges for Highway & Streets Services				1,523,499
364.10 Wastewater/Sewage	1,523,499			940,444
364.30 Solid Waste Collection & Disposal Charge (trash)				-
364.60 Host Municipality Benefit Fee for Solid Waste Facility				40,467
364.00 All Other Charges For Sanitation Services				-
365.00 Health				-
366.00 Human Services				7,549
367.00 Culture and Recreation				-
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>	\$ 1,523,499	\$ -	\$ -	\$ 3,212,698
<b>UNCLASSIFIED OPERATING REVENUES</b>				-
383.00 Assessments				-
386.00 Escheats (Sale of Personal Property)				-
387.00 Contributions and Donations from Private Sectors	0	0	0	-
388.00 Fiduciary Fund Pension Contributions			890,565	890,565
389.00 All Other Unclassified Operating Revenues ***				24,030
<b>TOTAL UNCLASSIFIED OPERATING REVENUES</b>	\$ -	\$ -	\$ 890,565	\$ 914,595
<b>OTHER FINANCING SOURCES</b>				-
391.00 Proceeds of General Fixed Asset Distribution				60,000
392.00 Interfund Operating Transfers**				-
393.00 Proceeds of General Long Term Debt				700,000
394.00 Proceeds of Short Term Debt				-
395.00 Refunds of Prior Year Expenditures				-
<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ 760,000
<b>TOTAL REVENUES</b>	\$ 1,570,563	\$ -	\$ 751,013	\$ 10,417,456

\*\* The total of line 392.00 must match the total of line 492.00  
 \*\*\* This amount cannot be greater than 1% of the total revenue within the same fund

**EXPENDITURES**

**GOVERNMENTAL FUNDS**

Special Revenue  
(Including State  
Liquid Fuels)

Capital  
Projects

Debt Service

General Fund

**GENERAL GOVERNMENT**

- 400.00 Legislative (Governing) Body
- 401.00 Executive/(Manager or Mayor)
- 402.00 Auditing Services/Financial Administration
- 403.00 Tax Collection
- 404.00 Solicitor/Legal Services
- 405.00 Secretary/Clerk
- 406.00 Other General Government Administration
- 407.00 IT-Networking Services-Data Processing
- 408.00 Engineering Services
- 409.00 General Government Buildings and Plant
- TOTAL GENERAL GOVERNMENT**

	86,842			
	629,490		10,000	
	22,067			
	170,659			
	\$ 909,058	\$ -	\$ 10,000	\$ -

**PUBLIC SAFETY**

- 410.00 Police
- 411.00 Fire
- 412.00 Ambulance/Rescue
- 413.00 UCC and Code Enforcement
- 414.00 Planning and Zoning
- 415.00 Emergency Management & Communications
- 416.00 Milita & Armories
- 417.00 Examination of Licensed Occupants
- 418.00 Public Scales (Weights & Measures)
- 419.00 Other Public Safety
- TOTAL PUBLIC SAFETY**

	2,203,252		75,500	
	289,220			
	293,528			
	\$ 2,786,000	\$ -	\$ 75,500	\$ -

**HEALTH AND HUMAN SERVICES**

- 420-425 Health and Human Services

\$ 7,705	\$ -	\$ -	\$ -
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**PUBLIC WORKS - SANITATION**

- 426.00 Recycling Collection and Disposal
- 427.00 Solid Waste Collection and Disposal
- 428.00 Weed Control
- 429.00 Wastewater/Sewage Collection and Treatment
- TOTAL PUBLIC WORKS - SANITATION**

	976,401			
	\$ 976,401	\$ -	\$ -	\$ -

2011 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	Proprietary Funds			Fiduciary Funds	Total
	Enterprise	Internal Service	Trust & Agency	Memorandum Only	
<b>GENERAL GOVERNMENT</b>					
400.00 Legislative (Governing) Body					-
401.00 Executive/(Manager or Mayor)					86,842
402.00 Auditing Services/Financial Administration					639,490
403.00 Tax Collection					22,067
404.00 Solicitor/Legal Services					-
405.00 Secretary/Clerk					-
406.00 Other General Government Administration					-
407.00 IT-Networking Services-Data Processing					-
408.00 Engineering Services					-
409.00 General Government Buildings and Plant					170,659
<b>TOTAL GENERAL GOVERNMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ 919,058
<b>PUBLIC SAFETY</b>					
410.00 Police					2,278,752
411.00 Fire					289,220
412.00 Ambulance/Rescue					-
413.00 UCC and Code Enforcement					293,528
414.00 Planning and Zoning					-
415.00 Emergency Management & Communications					-
416.00 Militia & Armories					-
417.00 Examination of Licensed Occupants					-
418.00 Public Scales (Weights & Measures)					-
419.00 Other Public Safety					-
<b>TOTAL PUBLIC SAFETY</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,861,500
<b>HEALTH AND HUMAN SERVICES</b>					
420-425 Health and Human Services	\$ -	\$ -	\$ -	\$ -	\$ 7,705
<b>PUBLIC WORKS - SANITATION</b>					
426.00 Recycling Collection and Disposal					-
427.00 Solid Waste Collection and Disposal					976,401
428.00 Weed Control					-
429.00 Wastewater/Sewage Collection and Treatment	1,437,539				1,437,539
<b>TOTAL PUBLIC WORKS - SANITATION</b>	\$ 1,437,539	\$ -	\$ -	\$ -	\$ 2,413,940

**EXPENDITURES**

**GOVERNMENTAL FUNDS**

General Fund      Special Revenue  
 (Including State  
 Liquid Fuels)      Capital  
 Projects      Debt Service

**PUBLIC WORKS - HIGHWAYS AND STREETS**

430.00 General Services - Administration  
 431.00 Cleaning of Streets and Gutters  
 432.00 Winter Maintenance - Snow Removal  
 433.00 Traffic Control Devices  
 434.00 Street Lighting  
 435.00 Sidewalks and Crosswalks  
 436.00 Storm Sewers and Drains  
 437.00 Repairs of Tools and Machinery  
 438.00 Maintenance and Repairs of Roads and Bridges  
 439.00 Highway Construction and Rebuilding Projects  
**TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS**

413,169	4,432		
22,010			
1,027	13,421		
420,467	1,061		
	22,789		
	3,801		
	81,110		
\$ 856,673	\$ 126,614	\$ -	\$ -

**PUBLIC WORKS - OTHER SERVICES**

440.00 Airports  
 441.00 Cemeteries  
 442.00 Electric System  
 443.00 Gas System  
 444.00 Markets  
 445.00 Parking Facilities  
 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  
 452.00 Participant Recreation  
 453.00 Spectator Recreation  
 454.00 Parks  
 455.00 Shade Trees  
 456.00 Libraries  
 457.00 Civil and Military Celebrations  
 458.00 Senior Citizen Centers  
 459.00 Other Culture and Recreation  
**TOTAL CULTURE AND RECREATION**

210,025			
3,138			
327,194			
8,410			
\$ 548,767	\$ -	\$ -	\$ -

**COMMUNITY DEVELOPMENT**

461.00 Conservation of Natural Resources  
 462.00 Community Development and Housing  
 463.00 Economic Development  
 464.00 Economic Opportunity  
 465-469 Other Community Development  
**TOTAL COMMUNITY DEVELOPMENT**

25,235		23,487	
\$ 25,235	\$ -	\$ 23,487	\$ -

EXPENDITURES	Proprietary Funds		Fiduciary Funds	Total
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>				
430.00 General Services - Administration				417,601
431.00 Cleaning of Streets and Gutters				-
432.00 Winter Maintenance - Snow Removal				22,010
433.00 Traffic Control Devices				14,448
434.00 Street Lighting				421,528
435.00 Sidewalks and Crosswalks				-
436.00 Storm Sewers and Drains				22,789
437.00 Repairs of Tools and Machinery				3,801
438.00 Maintenance and Repairs of Roads and Bridges				-
439.00 Highway Construction and Rebuilding Projects				81,110
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS</b>	\$ -	\$ -	\$ -	\$ 983,287
<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 Facilities				-
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				210,025
452.00 Participant Recreation				-
453.00 Spectator Recreation				-
454.00 Parks				-
455.00 Shade Trees				3,138
456.00 Libraries				327,194
457.00 Civil and Military Celebrations				-
458.00 Senior Citizen Centers				-
459.00 Other Culture and Recreation				8,410
<b>TOTAL CULTURE AND RECREATION</b>	\$ -	\$ -	\$ -	\$ 548,767
<b>COMMUNITY DEVELOPMENT</b>				
461.00 Conservation of Natural Resources				-
462.00 Community Development and Housing				-
463.00 Economic Development				48,722
464.00 Economic Opportunity				-
465-469 Other Community Development				-
<b>TOTAL COMMUNITY DEVELOPMENT</b>	\$ -	\$ -	\$ -	\$ 48,722

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)	827,361			
472.00 Debt Interest (short term and long term)	54,794			
475.00 Fiscal Agent Fees				
<b>TOTAL DEBT SERVICE</b>	<b>\$ 882,155</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				
482.00 Judgments and Losses				
483.00 Pension/Retirement Fund Contributions	576,433			
484.00 Workers Compensation				
487.00 Group Insurance and Other Benefits				
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>	<b>\$ 576,433</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INSURANCE</b>				
486.00 Insurance Casualty, and Surety	\$ -	\$ -	\$ -	\$ -
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues	2,574			
492.00 Interfund Operating Transfers**				
493.00 All Other Financing Uses				
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 2,574</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,571,001</b>	<b>\$ 126,614</b>	<b>\$ 108,987</b>	<b>\$ -</b>
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 187,323</b>	<b>\$ 62,501</b>	<b>\$ 39,454</b>	<b>\$ -</b>

\*\* The total of line 492.00 must match the total of line 392.00

\*\*\* This amount cannot be greater than 1% of the total expenditures within the same fund

EXPENDITURES	Proprietary Funds		Fiduciary Funds	Total
	Enterprise	Internal Service	Trust & Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short term and long term)	86,709			914,070
472.00 Debt Interest (short term and long term)	48,327			103,121
475.00 Fiscal Agent Fees				-
<b>TOTAL DEBT SERVICE</b>	\$ 135,036	\$ -	\$ -	\$ 1,017,191
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation				-
482.00 Judgments and Losses				-
483.00 Pension/Retirement Fund Contributions				576,433
484.00 Workers Compensation				-
487.00 Group Insurance and Other Benefits				-
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>	\$ -	\$ -	\$ -	\$ 576,433
<b>INSURANCE</b>				
486.00 Insurance Casualty, and Surety	\$ -	\$ -	\$ -	\$ -
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid			1,057,965	1,057,965
489.00 All Other Unclassified Expenditures ***			47,640	47,640
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES</b>	\$ -	\$ -	\$ 1,105,605	\$ 1,105,605
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues				2,574
492.00 Interfund Operating Transfers**	60,000			60,000
493.00 All Other Financing Uses				-
<b>TOTAL OTHER FINANCING USES</b>	\$ 60,000	\$ -	\$ -	\$ 62,574
<b>TOTAL EXPENDITURES</b>	\$ 1,632,575	\$ -	\$ 1,105,605	\$ 10,544,782
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	\$ (62,012)	\$ -	\$ (354,592)	\$ (127,326)

\*\* The total of line 492.00 must match the total of line 392.00

\*\*\* This amount cannot be greater than 1% of the total expenditures within the same fund





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**STATEMENT OF CAPITAL EXPENDITURES**


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CATEGORY:	Capital Purchases	Capital Construction	Total
<b>ADMINISTRATION</b>			
Phone System - Borough Hall	10,000		10,000
<b>PUBLIC SAFETY</b>			
Fire - Vehicle	49,371		49,371
Police Vehicles (3)	75,500		75,500
<b>CODE ENFORCEMENT</b>			
2008 Ford Explorer	18,140		18,140
<b>STREET LIGHTING</b>			
Street Light Conversion	308,556		308,556
<b>CULTURE AND RECREATION</b>			
Playground Equipment - Hays Park	18,942		18,942
Fencing - Hoffman Park	10,000		10,000
<b>ECONOMIC DEVELOPMENT</b>			
Benches	6,105		6,105
Gladstone Manor Park Project	23,487		23,487
<b>PUBLIC WORKS</b>			
Sanitary Sewer Line Replacement		199,769	199,769
Storm Sewer Replacement		22,788	22,788
Highway Project		81,110	81,110
<b>TOTAL CAPITAL EXPENDITURES *</b>			<b>\$ 823,767</b>

\* Capital expenditures are generally considered to be those which result in additions to the value of a fixed assets (land, buildings and other structures, machinery and equipment).

**EMPLOYEE COMPENSATION**

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

**\$ 3,125,670**

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

ELECTED AUDITOR'S CERTIFIED OPINION

To the: Lansdowne Borough Council
President Judge of the Court of Common Pleas
Secretary of the Department of Community and Economic Development

We, the undersigned, the duly elected and appointed replacement, qualified and acting auditors of the Borough of Lansdowne have audited, adjusted, and settled the various funds and account groups of the Borough of Lansdowne for the year ended December 31, 2011. Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the Borough of Lansdowne at December 31, 2011, and the results of operations of such funds for the year then ended in accordance with the law.

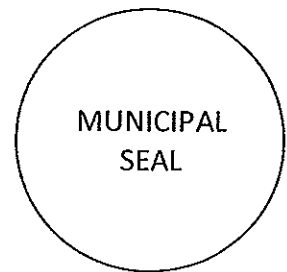
SIGNATURE AND VERIFICATION

Signed\*\*: [Handwritten signatures]
William F. Gill (Print Name)
William T. Smith (Print Name)
Nancy Moore (Print Name)
Borough of Lansdowne Elected Auditors

Contact Number: (610) 623-7300 x217

Notary Only

Subscribed and sworn to before me this 23 day of March, 2012.
Signed: [Handwritten Signature]
Witness: [Handwritten Signature]
COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Elizabeth A. Riffert, Notary Public
Lansdowne Boro, Delaware County
My Commission Expires Dec. 19, 2013
Member, Pennsylvania Association of Notaries



Independent Public Accountants and Certified Public Accountants may submit opinions resulting from such audits in lieu of this page

\*\*Must be signed by at least two of the three elected auditors and affixed either a notary or municipal seal