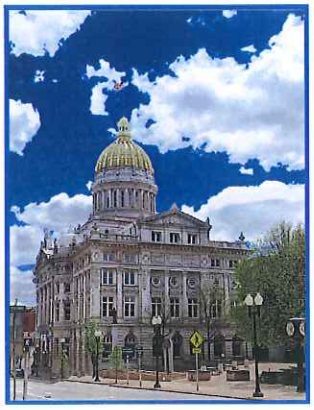

COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

PREPARED BY THE OFFICE OF THE CONTROLLER
JEFFREY BALZER, CONTROLLER

COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2015

Prepared by:
County Controller – Jeffrey Balzer

Member of the
Government Finance Officers Association
of the United States and Canada

COUNTY OF WESTMORELAND
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2015

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

INTRODUCTORY SECTION

FOR THE YEAR ENDED DECEMBER 31, 2015

Westmoreland County Controller's Office

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July 29, 2016

To the Citizens of Westmoreland County:

I am pleased to present the Comprehensive Annual Financial Report of the County of Westmoreland fiscal year ending December 31, 2015. The Controller, as Chief Financial Officer, is responsible for the accuracy of all statements contained herein. I believe this report is accurate in all material respects and all disclosures necessary to enable the reader to gain an understanding of the County's financial affairs.

This report is designed to fairly present the financial position and results of operations for the County of Westmoreland in an educational and readable fashion. The report observes the recommended guidelines of the Government Finance Officers Association for full financial disclosure. The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical.

Generally Accepted Accounting Principles (GAAP) requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County of Westmoreland's MD&A can be found immediately following the report of the independent auditors.

This report is designed to furnish information to various users including creditors, investors, government officials and the general public. Its express purpose is to depict the County's financial condition and the financial consequences of operations for the year ended December 31, 2015.

HISTORY AND BACKGROUND

Westmoreland County, located in Southwestern Pennsylvania, provides a combination of suburban, urban and rural living. Westmoreland County occupies 1,033 square miles and stretches from the border of Allegheny County on the west, to the Laurel Mountains on the east, and the Allegheny and Monongahela Rivers on the northwestern and southwestern corners.

In terms of acreage, Westmoreland County is the eighth largest county in the Commonwealth of Pennsylvania. According to the 2010 U.S. Census, Westmoreland County had a population of 365,169. Located within the County are six third class cities, thirty-eight boroughs or home rule municipalities, and twenty-one townships. Two of our largest cities are Greensburg, which is the county seat, and New Kensington. Other growing municipalities are Murrysville and the townships of Allegheny, Penn, Hempfield, Unity and North Huntingdon.

Settlement in the eastern end of the county is less dense due to the barrier created by the Chestnut Ridge. Two-thirds of the County's population resides in the western one-third of the county because of the close proximity to Pittsburgh. Westmoreland County is a major tourist region rich in colonial history commemorated at various sites throughout the region. The County also enjoys prime hunting and fishing areas; plus easy access to the urban amenities of the City of Pittsburgh enhances leisure time activities.

Many of Westmoreland County's early settlers were farmers. This tradition continues today, as 30% of the County remains pastures and cropland. The County can lay claim to being part of America's industrial heritage. Many glass manufacturers, coal mines, steel mills and metal processing plants opened in the late 19th century. Immigrants who worked at these plants brought strong ethnic traditions to the County. These traditions are celebrated today in the many ethnic and heritage festivals that occur within Westmoreland County.

Westmoreland County's history is rich and varied, mirroring the development of the United States. County residents showed their independent spirit in the Whiskey Rebellion. Dating back to the French and Indian War, the County is the site of many well-known historic places such as Fort Ligonier, Bushy Run Battlefield and Braddock's Trail. Hanna's Town was the site of the County's first court during Colonial times. The County continued to grow and prosper, as did the United States, with improved travel and communication.

The Declaration of Independence has historical antecedents in the "Hanna's Town Resolves." On May 16, 1775, in the house of Robert Hanna, a meeting was held for the purpose of deciding what course of action the people on the western frontier would take concerning the tyranny of the British. The "Hanna's Town Resolves" (sometimes referred to as Westmoreland County's "Little Declaration of Independence") was adopted. At the same time, thought was given to the matter of defense, and the following week, a militia was formed. This militia was under the leadership of Colonel John Proctor, then Sheriff of Westmoreland County. This militia was known as the "Independent Battalion of Westmoreland County, Pennsylvania", and fought in the Revolutionary War.

The Act of Assembly also designated that the courts should be housed at the home of Robert Hanna until a Courthouse could be built. This house was at the present day settlement of Hannastown, and continued to be used as a courthouse until the county seat was moved to Greensburg. The first court sessions of the County were held at Hannastown on April 6, 1773. Native Americans burnt down the town on July 13, 1782, but the temporary courthouse was not destroyed.

The movement to select a permanent county seat, on December 10, 1785, resulted in the selection of Newtown (now known as Greensburg). A log Courthouse was built on the ground and continues today as the site of the County Courthouse. The first court held in Greensburg was on January 7, 1787. The courthouse was a temporary structure and in 1796 the erection of a new and more permanent brick building began. It was not completed until 1801, though it had been used, in part, a short time before that. It was a plain two-story building. The lower story was used entirely as a courtroom and the upper as a grand jury room and as a hall, in which to hold public meetings. On the north side of the building was a small, two-story structure, which housed all the County offices, except that of the Commissioners, which was in a small one-story brick structure on the south side. The courthouse cost about $5,000, and served its purpose until May 6, 1854, when its removal cleared the site for the erection of a new courthouse. The corner stone of the third courthouse was laid on October 24, 1854. Its entire cost was about $90,000. This structure stood until the summer of 1901, when it was razed to the ground to make room for the erection of the present building, which was dedicated in 1908 at a cost of $1.6 million.

An additional annex building was completed in 1978 and houses the majority of the County's administrative offices. In 1990, another building for office space was built and two new courtrooms were added to the annex.

The Westmoreland County Courthouse is one of 46 historical sites in Westmoreland County, which are included in the National Register File. Its central dome, of Italian Renaissance style, (175 feet above ground) is one of only two in the world designed by architect William Kauffman; the other is in Vancouver, British Columbia. The Courthouse is open to the public from 8:30 a.m. to 4:00 p.m., Monday through Friday.

REPORTING ENTITY AND ITS SERVICE

Statement of Governmental Accounting Standards No. 39, "The Financial Reporting Entity", establishes standards for defining and reporting on the financial reporting entity. The core or nucleus of the financial reporting entity is the "Primary Government". The Governmental Accounting Standards Board's (GASB) Codification, Section 2100.112, classifies all general-purpose local governments as Primary Governments. For the purpose of this report, the County is considered the "Primary Government".

This report includes the fund types of all entities for which Westmoreland County is financially accountable and for which the nature and significance of the relationship is such that inclusion is warranted as defined by current accounting standards.

Westmoreland County provides many services to its citizens, which include; General Government, Judicial, Public Safety, Human Services, Public Works, Culture and Recreation and Conservation Development. Each major group of services is broken down into individual departments within the County, which provide a specialized portion of that major service.

Other services such as Transportation, Education and Economic Development are provided indirectly, via authorities with which the County shares its name and for which the County bears a fiduciary responsibility. These authorities, included in the County reporting entity, are described in the Notes to the Financial Statements.

The 65 municipalities and 19 local school boards within the County are each independent governmental units and are excluded from the County reporting entity.

EDUCATION

The Public School Systems in Westmoreland County provide excellent elementary, secondary and vocational educational facilities. Professional staffs governed by 19 elected local school boards administer these schools.

The Public School Systems have incorporated many excellent student and support services. For example, Greensburg Salem School District has assembled a group that involves the faculty and students. This group is called the Educational Support Team. This group is comprised of the Assistant Principal, Guidance Counselors, the school nurse and several teachers. A liaison from Westmoreland Regional Hospital's Comprehensive Counseling Center and a school based Juvenile Probation Officer also participate in this program. The members of the team are trained by staff from Saint Vincent College Drug and Alcohol Prevention Projects. This group also deals with depression and emotional disorders. The goal is for these students to regain positive self-esteem, develop effective decision-making skills and healthy attitudes.

There is also a focus on higher education. Westmoreland County schools have incorporated the use of computers in many of the classrooms. Also, many courses and electives have been designed to help students plan for the future. Hempfield Area High School offers a comprehensive program providing college preparatory, business, general and vocational technical courses. Of their special curriculum, the largest percentage of students is enrolled in the college preparatory program.

There are a number of higher-education institutions that are available to the County's citizens. The University of Pittsburgh at Greensburg, Seton Hill University, Saint Vincent College and Penn State University at New Kensington all offer four year degree programs as well as selected graduate degree opportunities. The Westmoreland County Community College, with its main campus located in Youngwood, offers two-year programs, as well as a nursing school, and has an enrollment of 5,517 students. Outside, but in close proximity to the County, are Carnegie-Mellon University, the University of Pittsburgh, Duquesne University, Robert Morris University, Point Park University, Carlow University and Indiana University of Pennsylvania. Besides offering quality educational systems for our children to learn and grow, the County has many training and vocational schools.

PUBLIC LIBRARIES

The Westmoreland County Federated Library System ("System") is comprised of twenty-four libraries located throughout the county. The System, through its member libraries, provides free books, eBooks, audiobooks, music, movies, information, programming and resources to every citizen of Westmoreland County. Formed in 2007, the System has embarked on several projects designed to strengthen and improve library services through the sharing of resources. These projects include combining the holdings of the member libraries into one online catalog. With one library card, patrons are able to easily and quickly request materials from any member library which are then delivered directly to a library of their choice via a daily van service. The online catalog (catalog.wlnonline.org) provides 24/7 access to not only the member libraries' collections, but also to magazine and journal articles, reference databases, the POWER Library databases and reference referrals through AskHerePA.org. Library patrons can access their library accounts online, renew borrowed items, maintain reading and search histories and receive email notices regarding their library activity.

Library cards are free to all Westmoreland County residents and provide access to more than 841,000 catalogued items. In 2015, 1.18 million items were checked out and there are over 76,000 active library card holders. The member libraries of the System are: Adams Memorial Library, Avonmore Public Library, Belle Vernon Public Library, Delmont Public Library, Greensburg-Hempfield Area Library, Hyde Park Public Library, Jeannette Public Library, Ligonier Valley Library, Manor Public Library, Monessen Public Library, Mount Pleasant Public Library, Murrysville Community Library, New Alexandria Public Library, New Florence Community Library, Norwin Public Library, Penn Area Library, Peoples Library, Rostraver Public Library, Scottdale Public Library, Sewickley Township Public Library, Smithton Public Library, Trafford Community Public Library, Vandergrift Public Library, and West Newton Public Library. Information about the System and its member libraries can be found at www.wlnonline.org.

MEDICAL CARE

Committed to putting patients first, Excela Health holds true to its mission of "Improving the health and well-being of every life we touch". Westmoreland County's locally owned and governed health care systems serves the community through three acute care hospitals – Frick, Latrobe and Westmoreland – home care and hospice services, multi-specialty physician offices, outpatient facilities such as rehabilitation sites, QuikDraw and QuikDraw Plus for blood work, x-ray and other diagnostic testing, and a medical equipment company.

The hospitals have a combined licensed bed capacity of 650 with private rooms, the standard of care at Excela Health.

Quality care that exceeds national benchmarks is the norm for Excela Health, where the center of excellence designation has been awarded to bariatric surgery and cardiac catheterization programs. In the area of heart surgery, a three-star rating places Excela Health in the top tier nationally as rated by Consumer Reports. Offering minimally invasive robot-assisted surgery, Excela Health is also a leader in the region employing this technology to shorten hospitalization and improve recovery time for more than 1,000 patients for whom the technique is appropriate.

Likewise, Excela Health has been recognized as a Blue Distinction Center-Plus for Maternity Care and Joint Replacement, a Lung Cancer Screening Center of Excellence and a Primary Stroke Center.

Excela continues to enhance the patient experience with an emphasis on convenient access to care. Nowhere is that more evident than in Excela Square at Norwin, a destination ambulatory care center bringing together primary care and specialty physicians, outpatient rehabilitative services in cardiology and physical therapy, outpatient surgery and a wide range of diagnostics. Elsewhere, Excela is fashioning patient centered medical homes (PCMH) within its own physician practices and has been recognized nationally at the highest level for the successful implementation of the PCMH concept. The model forges a stronger bond between doctors and patients, controls costs and improves efficiency – all customer satisfiers.

A 5-year, $20 million renovation is under way at Frick Hospital and a $15 million upgrade is in the works for the Intensive Care Unit at Westmoreland Hospital. Groundbreaking for the newest ambulatory care center in Unity Township moves this project toward a fall 2017 completion. On the horizon is the construction of ambulatory care centers in Hempfield Township that further promotes access to care.

Excela Health's Web site, www.excelahealth.org, Call Center (1-877-771-1234), Facebook page (www.facebook.com/#!/ExcelaHealth) and other social media channels inform and engage our community as they allow visitors to explore the many services available, learn about the physicians who provide care, and read testimonials of patients and employees. A robust slate of outreach events serve as methods to access community health needs and provide education to address those needs.

In addition to a three-year family medicine residency program offered in conjunction with Thomas Jefferson University in Philadelphia and the Philadelphia College of Osteopathic Medicine, Excela Health trains certified registered nurse anesthetists through its School of Anesthesia in collaboration with Saint Vincent College, Latrobe. A number of county partnerships also result in health care job opportunities with Excela Health serving as both instructor and employer.

Excela Health's employee wellness program is the basis from which population health management is moving forward in the county. Since 2011, Excela Health has been named Healthiest Employer in Western Pennsylvania. For two years running, Excela has been among the Nation's 100 Healthiest Workplaces. Using this model for success, Excela Health partners with other businesses to promote employee wellness countywide.

UTILITIES

Westmoreland County provides various utility companies from which to choose, including sewage, water, gas, telephone and electric companies.

There are several municipalities or authorities that provide sewage throughout the county. Water service is provided from several private and municipal companies. Primarily among these companies is the Municipal Authority of Westmoreland County (MAWC).

In Pennsylvania, the markets for natural gas supply, electrical service and local telephone service are open to competition. Gas companies include Peoples Natural Gas, Columbia Gas of Pennsylvania, T.W. Phillips Gas & Oil Company, and Equitable Gas Company.

Electric service (generation, transmission and distribution) is provided by such firms as West Penn Power, Duquesne Light, Penelec, and a number of other suppliers.

Telephone services are provided by Verizon Inc., AT&T, Comcast, MCI Telecommunications Corp., SPRINT of Pennsylvania, and several independents.

COUNTY OPERATIONS

CURRENT YEAR INITIATIVES:

AREA AGENCY ON AGING

The mission statement of the Westmoreland County Area Agency on Aging is "We hereby adopt the mission to be responsible, to the maximum degree of our resources, to assist and enable older and disabled persons to live their lives as independently as their circumstances will allow and in the best possible and desired manner". The agency worked with over 65,383 individuals in 2014-2015. The agency is proud to serve seniors and adults in need.

This year the Area Agency on Aging continued to expand its abilities to transition persons from nursing homes to the community. Thirty-four persons were transitioned successfully, an increase from twenty persons last year.

The Waiver Program, which provides in-home services for people who would otherwise be in a nursing home, provided services to 491 people. The Area Agency on Aging is committed to allowing people to remain in their homes as long as possible. The Information, Referral and Intake Unit completed a total of 59,186 contacts. This initial contact is in many cases the first step in receiving services from the Agency. The Assessment Unit completed a total of 4,644 assessments. This total of all assessments includes nursing home, Omnibus Budget Reconciliation Act (OBRA) and community services (including Waiver) assessments. The Care Management Unit provided services to 1,267 individuals. This includes nursing facility clinically eligible and Waiver consumers.

In-home services consisting of personal care and health services, were provided to 776 people. The agency also provided senior citizen services, including meals (85,510) and senior center visits (130,902), for 2,876 people. A total of 128,566 home-delivered meals were provided to a total of 883 consumers who were unable to be serviced by the private sector. The Area Agency on Aging maintains links with thirteen non-profit meal providers throughout the county by serving on their boards, providing technical assistance and if necessary and possible, one-time grants. The stability of these groups is of utmost value to the Agency.

The Agency participated in the funding of transportation services to 2,438 clients countywide. These clients received 56,164 one-way trips.

During the 2014-2015 Fiscal Year, from work done the previous year, the Agency eliminated the in-home service waiting list. The agency is very proud of this accomplishment!

BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES

The Westmoreland County Behavioral Health and Developmental Services department have oversight responsibility for over $100 million in funding for Westmoreland County citizens who are in need of mental health, intellectual disability and early intervention services. The mission is to provide the opportunity for each individual to choose appropriate services and supports which promotes hope, growth, recovery, quality of life and inclusion in his/her community. The BH/DS program continuously applies for additional grants and funds to maintain, improve or create new services to meet the needs of individuals and their families in the county. All direct services are provided through contracts with over 56 agencies, offering quality services and numerous choices for consumers.

In 2015, over 15,000 individuals were provided services with Behavioral Health funding. Developmental Services were provided to approximately 1,300 individuals and Early Intervention services were provided to 1,031 children from birth to 3 years of age.

Garrett Lee Smith Youth Suicide Prevention Grant – Seton Hill University continues to endorse the use of the Behavioral Health Works (BH-Works) screening tool to identify an individual's risk for suicidality and other underlying mental health needs; these screenings began in August 2014. The screening tool was developed from the Garrett Lee Smith Youth Suicide Prevention Project grant and the web-based screening targets suicide and a number of associated behavioral health problem areas.

Disaster, Crisis, Outreach, Referral Team (DCORT) – On November 6, 2015 a DCORT Retreat was held. Approximately 25 individuals from various DCORT Teams throughout the county came together to review deployments that have occurred in 2015 and to receive training from the Department of Public Works – 911 staff. The teams have been deployed eight different times this year to support families and first responders. Several deployments assisted fire departments in coping with the trauma associated with vehicle accidents, death of a citizen as a result of a house fire, and the death of a police officer in the line of duty. One fire department utilized the assistance from the DCORT Team on several occasions finding it beneficial for incident debriefing. The DCORT Team reviewed that the community response to their outreach efforts have been positive and that they continue to build relationships within the community so that individuals seeking assistance are more familiar with team members and their role during a crisis situation.

Mental Health Month Awareness Event – In response to Mental Health Awareness month, the Adult Behavioral Health Department sponsored a Mental Health Awareness event at Westmoreland Mall. The theme was "**Journey to Recovery**". Approximately 20 providers, worked on the planning committee with Westmoreland County BH/DS to make the event a success. Over 300 informational bags were disseminated to participants and speakers discussed their own personal journeys to wellness. Providers were able to interact with community members while providing support and education.

Children's Mental Health Awareness Day Activities – Through collaboration with our community partners Westmoreland County recognized Mental Health Awareness Day with our 2nd Annual Children's Mental Health Awareness event themed "Life is a Journey."; our kickoff event began on May 7th, 2015 with a county proclamation to recognize May as Mental Health Awareness month and provided an opportunity to discuss the importance of childhood resiliency and reducing stigma. Our family event engaged children and families of Westmoreland County with interactive activities and information on mental health; there were 33 providers and agencies at the event that were available for the community to answer questions and discuss support, education, treatment, and recovery from mental health in our county and over 50 families attended our event with over 70 children participating in the festivities.

Ray of Hope Suicide Awareness Task Force Conference - "Creating a Community of Hope: Suicide Prevention and Self Care" - Westmoreland County Behavioral Health and Developmental Services participated in facilitating a suicide prevention and educational event at the Westmoreland County Community College on November 20, 2015. Approximately 140 participates registered for this free conference that addressed such topics as vicarious trauma and self-care, suicide initiatives across the state and a panel discussion fielding questions on "What Helps and What Hurts".

Crisis Intervention Team - In March 2015, the Southwest Regional Crisis Intervention team held a Crisis Intervention Training (CIT) in Greensburg for 8 first responders/emergency personnel from the Westmoreland County area through a Pennsylvania Commission on Crime and Delinquency (PCCD) grant. First responders/emergency personnel included individuals from Ligonier Police, EMT workers, and Westmoreland County Park Police. This training will result in an increase in CIT and Mental Health First Aid (MHFA) officers, and will greatly enhance the ability of area police departments to have a better understanding of mental illness and learn more pro-active means to engage a person with mental illness.

Student Assistance Liaison Program Service Review - A service review of the Student Assistance Program Liaison services began in November 2014; the findings and recommendations were finalized in May 2015 and were focused on the standardization of liaison practices and enhancements to documentation standards. During the summer of 2015, program improvements were finalized and the focus shifted to improving the screening process to identify children at risk for emotional disturbances. This second phase of program restructuring has resulted in a series of stakeholder meetings with school districts, school counselors, and liaisons; these discussions will continue into 2016 and will guide the next stage of program improvements.

Transitional Aged Services - A service review of transitional aged services was completed in 2015; this included a review of the social rehabilitation program and the drop-in center programs that are available to youth with mental health needs ages 16 to 26. The drop-in center service review findings were positive with recommendations to clarify procedures for youth involvement in planned therapeutic activities. The social rehabilitation program findings have resulted in the enhancement of transition social rehabilitation services for younger adolescents (ages 16-17) and the conversion of social rehabilitation services to mobile psychiatric rehabilitation services for youth aged 18 years and older. These changes are expected to be completed in 2016; once done, the service continuum will be enhanced to address all needs for youth throughout their transition to adulthood.

Self-Verification-In March 2015, the Westmoreland County Behavioral Health and Developmental Services office was selected to complete a self-verification of the Infant/Toddler Early Intervention Program; the protocol was an in-depth examination and analysis of program data, procedures, and outcomes. The self-verification resulted in program enhancements in the area of fiscal oversight, parent rights and safeguards, child find planning, service delivery, and outcome reporting. The self-verification process proved to be beneficial and prepared the program for the Office of Child Development and Early Learning on-site verification in 2016.

Local Interagency Coordinating Council (LICC) - The LICC is a group Westmoreland County participants comprised both of parents and professionals whose mission it is to enhance the quality of early intervention services in Westmoreland County through partnerships with community, county and state agencies. In 2015, through the use of county and state data, the Child Find committee developed a strategic plan to identify infants and toddlers that are at risk such as children of migrant families, homeless children, and families experiencing poverty; the goal is to provide information to at-risk families about Early Intervention services including referral information. In 2015, the committee visited three low income housing communities for outreach and education. In addition to education and outreach, the LICC committee hosts two parent and child community events/activities and an annual conference; in 2015, the events offered include:

- ***Every Little Soul Music Event:*** In April 2015, early intervention children and parents were invited to a family evening activity to promote social learning and development through music therapy; eight (8) adults and ten (10) children participated in a presentation which included song and story-telling.

- ***Pittsburgh Zoo:*** In September 2015 the LICC committee hosted a day at the Pittsburgh Zoo to provide families in the early intervention program an opportunity to socialize and meet other families; there were 171 adults and 186 children who participated in the event from the Infant/Toddler and Preschool programs.

- ***2015 Building Blocks Conference:*** The April 2015 conference was titled "Creating a Well Behaved Environment" and featured John Rosemond, M.S, Family Psychologist as the key note speaker on Parenting with Love and Leadership. Over the two-day conference, more than 200 people were in attendance. Nine of the participants were family members/parents representing both Infant/Toddler and Preschool programs.

Base In-Home Program – Westmoreland County continues to offer services to individuals with state funding. In the fiscal year 2014/2015, while living in private homes with state funding, 151 individuals were served. Annual budgets varied from $1,000-$5,000 based on individuals' utilization and assessed needs. Services offered include: Family Aide, Companion, Day and Overnight Camps, Transportation by the Mile, Vehicle Accessibility Adaptations, Home Accessibility Modifications and Assistive Technology.

Personal Care Home/Dom Care Based Funded Supports – There are currently 34 residents of Personal Care Homes (PCH) throughout Westmoreland County registered with our Supports Coordination Organization. The Westmoreland County Developmental Services program has long recognized that individuals living in large capacity PCHs (10 or more residents) would benefit from community support services as well as vocational and employment services. Westmoreland County is now providing Base Funded Supports to 22 of the 34 residents. Services include Home and Community Habilitation, Day Program, Vocational and Employment Supports, Transportation and Behavioral Supports. In Domiciliary Care, there are 12 individuals registered with our Supports Coordination Organization. One of these individuals is receiving base funded services.

Lifesharing – Lifesharing enables individuals with an intellectual disability the choice to reside with an adult or family in their private home as a fully participating member of that family as a residential option. As of data pulled on 3/25/2015, there are 307 individuals who receive waiver funded residential services. 300 of them are in a Community Living Arrangement (Group Home) while only 7 of them are receiving Lifesharing services. Two providers have 5 families with homes waiting for individuals in our county. Two providers have homes in the process of being licensed and enrolled in the PROMISE billing system, one of them supporting an individual utilizing a private-pay option in the interim.

Employment - The Westmoreland County Employment Coalition (for individuals with Disabilities) continues to meet bi-monthly, working toward its mission of Advocacy, Collaboration and Education. Currently, there are 21 active members in this coalition, representing 13 different agencies/entities. Another family advocate and a new self-advocate joining the coalition in July 2015, has helped to improve and streamline the group's focus going forward. The quality management employment outcome for the 2015-2017 cycles will be the most optimistic and influential endeavor this group has embarked on in recent years. Targeting PFDS Waiver recipients for the graduate initiative, this coalition will collaborate with families and support systems to ensure that competitive, community employment is considered first as a tangible post-graduate option. In 2015, the employment coalition formed a sub-committee with the local transition council in an effort to plan an employment/transition conference. The conference is tentatively planned for October 2016 and would like to utilize one of the colleges located within Westmoreland County.

IDD Awareness - Westmoreland County's IDD Awareness planning committee has had another successful year of planning events to promote awareness, acceptance, and respect for those with Intellectual or Developmental Disabilities. On March 7th, 2015, Westmoreland County Developmental Services hosted the Fifth Annual "End the R-Word" Celebration for county citizens to take the pledge, signing to end their use of this derogatory word. A lively DJ was the emcee for the day's events which included: hourly entertainment, activities for children and adults, balloon art, and well-known area mascots. On March 25th, at Clairview School, community members were invited to a specialized wellness fair. This fair showcased the multiple ways in which all individuals including those with various disabilities, could stay well. Live demonstrations, health screenings, and multiple interactive vendors combined with over 100 participants allowed this event to be a tremendous success! March 27th was the Creative Expressions Art & Music Show in which attendees had the opportunity to browse the Art Gallery spotlighting people with IDD who have a creative talent expressed through art. A talent-based music show including various artists from around Westmoreland County highlighted the day. For the 4th time, Commissioner Kopas held an artist recognition event on July 17, 2015 in which select artists donated pieces to be displayed in the Commissioner's conference room. The committee continues to develop new and exciting ways to "Spread the word to end the word," and planning is underway for 2016 events.

CHILDREN'S BUREAU

The Westmoreland County Children's Bureau (WCCB) provides for the safety and welfare of children and serves to strengthen and preserve the family unit to ensure that children have a safe and permanent home in which to grow. The Children's Bureau maintains close partnerships with private social service agencies, school districts, drug and alcohol programs, behavioral health and developmental services programs and law enforcement agencies to provide a wide variety of services in an effort to achieve its mission.

At the beginning of 2015, there were a number of new laws and regulations that went into effect. Many of these laws amended the Child Protective Service Law (CPSL) which the Bureau operates under. All of the staff had to be re-trained on the new requirements of the law. Due to the law and increased attention on the topic of child abuse and neglect, the number of calls that the Bureau received increased by 22.3% over the previous year. Child Protective Service (CPS) reports increased 53.4% while Grandparent Protective Service (GPS) reports increased 5.2% over the whole year. Cases accepted for services increased 17.1%.

In addition to the changes to the CPSL, the state began use of a statewide Child Welfare Information System (CWIS). This system was completely new, and allowed for information regarding reports of abuse and neglect to be shared electronically between the state and various counties. The system also allowed for mandated reporters to submit reports of child abuse electronically to the state.

The Bureau continues to work in focusing on Family Group Decision Making (FGDM). In working with Justice Works Youth Services, 31 referrals for family finding/FGDM have been submitted. Of those 31 referrals, 14 led to a successful FGDM conference. Additionally in September 2015, the bureau started a pilot program with one of the intake units. The goal was to increase FGDM referrals for families early in their cases, when the cases were accepted for services. Through the pilot program, 7 cases were referred for FGDM as their cases were being accepted for services, and 2 successful FGDM conferences.

The annual Adoption Day was held in November. Out of the joint efforts of the court system, the Statewide Adoption and Permanency Network (SWAN), WCCB, and most importantly, the families, 5 children were adopted and 4 new families were created on Adoption Day. Additionally, in celebration of all the adoptions that were held throughout the year, WCCB again hosted the annual Idlewild Picnic for the adoptive families. Twenty-two families and their 32 children attended to help make the day a success.

The annual Christmas Present/Coat Drive was, once again, very successful, thanks in part to the generosity of County employees and other donors. Approximately 948 children benefited with presents and 240 children received winter jackets.

In recognition of the kinship and foster families, WCCB hosted the second Annual Foster/Kinship care picnic at Twin Lakes Park and the second Annual Christmas Party for Foster/Kinship families.

Through WCCB's work with the Bed for Every Child program and Christian Layman Corps, WCCB has helped 88 children receive new beds.

There were 12 youth in the bureau's care that were eligible to complete their high school education in the 2014-2015 school year. Of those, 11 received their high school diplomas and 1 earned a G.E.D. Seven of those youth were enrolled in post-secondary education.

The WCCB continues to participate and lead in seminars, trainings, and meetings to educate professionals and members in our community concerning the Bureau's role and mission. During 2015, employees of WCCB have:

- Spoke at Seton Hill College to their undergraduate social work students about the field of child welfare.
- Conducted trainings in conjunction with the Court Appointed Special Advocates (CASA) to inform and train new CASA volunteers.
- Provided trainings to foster parents, attorneys, and the court regarding "prudent parenting standards and normalization of children in care" as required under the Preventing Sex Trafficking and Strengthening Families Act.
- Held Community trainings regarding Mandated Reporting and Child Abuse.

WCCB continues to work with the Permanency Practice Initiative. The target population was identified as children and their siblings whom enter agency custody between the ages of 8 and 11 years old. For this population, WCCB has started having 3-month review hearings rather than 6-month review hearings and referring the families for a FGDM conference.

To report suspected child neglect or abuse or to request assistance with a child's behavioral problems please call the Childline at 1-800-932-0313. To express interest in providing a temporary home for a child who has been abused or neglected, call the Children's Bureau office at 724-830-3300.

WESTMORELAND MANOR

Westmoreland Manor is a 408-bed skilled nursing facility licensed by the Pennsylvania Department of Health providing nursing and rehabilitation to the elders of Westmoreland County. Additional services provided for the elders include social services, therapeutic recreation services, nutritional counseling, respiratory care, and pastoral care. The Manor provides respite and hospice services for those individuals who require them. As a licensed skilled nursing facility, the Manor accepts Medicare and Medicaid as well as the majority of third party insurance plans.

The Eagle Tree Apartments, which are 21 independent living units for seniors, are also on the Manor grounds. They offer a secure environment for the seniors as well as assistance with medication management if needed. Cable television, light housekeeping, and one meal per day are also included. The residents can participate in pastoral, medical, and recreational activities offered at the Manor.

In 2015, the staff worked hard to identify extraneous processes and create/refine current practices to insure that the elders received the best care as well as insuring the continued financial viability of the Manor for future seniors. This work continues and has already resulted in positive trending both operationally and financially. The Manor strives to utilize best practices in its care delivery systems.

During 2015, Westmoreland Manor had an average daily census of 95% occupancy. From a clinical aspect, we developed and trained the staff on the Trilogy ventilator program. Supporting the current residents, a Stroke Support Group started here at Westmoreland Manor. We developed a Prevnar 13 program. From a customer service aspect, we have new Photo ID program. Finally, 75 new computers were purchased for the Manor.

COMMUNITY DEVELOPMENT

The Community Development Division of the Department of Planning & Development is responsible for the administration of federal and state grants received annually by the County. The grants, totaling approximately $4.3 million in 2015, include the Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME) and Emergency Solutions Grants, and the Pennsylvania Housing Affordability and Rehabilitation Enhancement (PHARE) programs.

During 2015, CDBG funds were used for a variety of activities including infrastructure improvements, housing rehabilitation, and demolition of vacant blighted structures. Infrastructure activities included nine street reconstruction projects, three water line extension projects, one sanitary sewer facility project, and two handicapped accessibility projects. Emergency housing rehabilitation assistance was provided to 37 very low-income households through the County. Under the County wide demolition program, 12 vacant blighted structures were demolished. Larger projects under the CDBG program included installation of an accessible restroom facility at Cedar Creek Park and reconstruction of fifteen streets which were damaged by a previous sewer separation project in Vandergrift Borough.

Under the HOME program, the County continued the development of affordable housing for prospective homeowners in Jeannette and Monessen. Fifteen newly constructed single-family housing units in Jeannette have been completed over the course of several years, with three more units having been substantially (90-95%) completed in 2015. In Monessen, six single-family houses were acquired and rehabilitated. Of these, two have been sold to low-income home buyers, two are under contract to be rehabilitated, and rehabilitation specifications are being prepared for the remaining two units.

In addition, two rental housing projects were initiated under the HOME Program. In Monessen, HOME funds are being used for the rehabilitation of a vacant former department store to provide thirteen rental units, five of which will be rented to low-income households. HOME program funds have also been allocated for construction of a rental duplex with six units at a site on St. Clair Avenue in Greensburg.

In 2015, PHARE funds were used for three projects. The County partnered with the Westmoreland County Housing Authority (WCHA) for a county-wide home owner rehabilitation program. During the year two homes were rehabilitated, bringing the total number of rehabilitated homes to eight.

The County also initiated a neighborhood stabilization program in Monessen that includes acquisition of properties from the County's repository of Unsold Properties along with demolition of properties with blighted structures and the development of thirteen rental units in the downtown area (in conjunction with HOME funds). During 2015, 110 properties were acquired by the City of Monessen. The County also provided funds from the PA Act 137 Program to demolish ten blighted vacant structures located on properties formerly in the repository. The rental development project will be completed in 2016.

In addition an acquisition, rehabilitation, and resale project in partnership with the Westmoreland County Land Bank was initiated that will provide affordable for-sale housing to low and moderate income home buyers in several communities. During 2015, one house was acquired and rehabilitated. The house will be sold to an income eligible family. A rental duplex is under construction and will provide six units for low-income households. The County is partnering with Homes Build Hope on this project.

PLANNING

The Planning Division of the Westmoreland County Department of Planning and Development guides growth and development of Westmoreland County through a public comprehensive planning process establishing accepted public policies which facilitate development, redevelopment, and public investment in the County. The division monitors, evaluates, recommends, and implements policies in areas of transportation, economic development, housing, open space/natural resources, community facilities, redevelopment, public utilities, and land use. As provided in Act 247, the Pennsylvania Municipalities Planning Code, these activities maintain and enhance the basic attributes that make Westmoreland County an attractive place to live, work, and play.

As a part of those responsibilities, the Planning Division, along with our partners at PennDOT District 12 and the Southwestern Pennsylvania Commission, manages the County's Transportation Improvement Program (TIP).

The Planning Division also operated the Technical Resources and Municipal Services (TRAMS) program that provides resources and technical assistance to municipalities and other organization. A few of the accomplishments from 2015 include the Recognizing Our Westmoreland (ROW) initiative, an ongoing in-depth demographic, workforce and diversity analysis; the Youngwood Community Plan, which engaged over 500 residents in a variety of public outreach methods; participation in the comprehensive plan development processes in New Station Borough and the City of Jeannette; and completing bike trail plans in the Boroughs of Mt. Pleasant and Scottdale.

For additional information regarding the Technical Resources and Municipal Services Program, please contract Brian Lawrence, Assistant Deputy Director, at (724) 830-3772 or blawrenc@co.westmoreland.pa.us.

Finally in 2015, the Planning Division laid the groundwork to begin the County's Comprehensive Plan update. This extensive effort will begin in late spring/early summer of 2016 upon selection of a consultant to assist with the plan development process. The Comprehensive Plan update will focus on the most pressing issues facing Westmoreland County in an on-going, implementable planning concept.

A key element of the Comprehensive Plan development strategy is public outreach/input. There will be many opportunities for the public to provide input including online surveys, public open house meetings, and special events. Public and stakeholder input will guide the direction of the Plan and help identify and prioritize issues facing the County. Please consider participating in this important process to ensure the success and ongoing implementation of the County's Comprehensive Plan. For additional information, please contact the Planning office at wcplanning@co.westmoreland.pa.us or (724) 830-3600.

WESTMORELAND COUNTY INDUSTRIAL DEVELOPMENT CORPORATION

Westmoreland County has seen strong economic development growth in terms of expansions and attraction projects in 2015. About fifteen projects – either constructing new facilities or securing long term commitments – have taken place across the county in the past year. Fifty-three point nine five acres have been optioned or sold during 2015 in the industrial park system, and 227,359 total square feet has been leased in buildings owned by the Westmoreland County Industrial Development Corporation (WCIDC). Several of the projects were the result of prior investments into land, building space, or being an attractive place to do business with low taxes, a highly-qualified workforce, and strong roads/infrastructure.

The WCIDC is also developing a 150-acre rail park located in Sewickley Township. The new industrial park will be the county's 18th park and is expected to be pad-ready in the fourth quarter of 2017. The project is being completed in partnership with Westinghouse and will provide access to the Southwest Pennsylvania Railroad, a short-line railroad with connections to the three major first-class railroads in the region.

Working in partnership with the Westmoreland County Land Bank, the WCIDC has spearheaded efforts on cleanup and remediation of the former Monsour Medical Center property. Now being called the Jeannette Rt. 30 Redevelopment Project, Phase I – including the demolition and environmental remediation of the property – has been completed. Phase II will entail site preparation, utility extensions, and storm water improvements. This second and final phase is expected to be finished in the fourth quarter of 2016.

The WCIDC will continue to reach out to businesses scheduling over 100 face-to-face meetings annually with business owners. These meetings are to gauge the overall business climate from the county's top employers, understand new challenges, and network in an effort to continually grow the region.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety oversees the daily operations of an Enhanced (E) 9-1-1 Communications Center, Emergency Management Agency, Hazardous Materials Response Team, and Park Police. The Department of Public Safety utilizes The Incident Command System (ICS) type structure to support these daily operations. The (E) 9-1-1 Communication Center is staffed by 60 Telecommunications Officers (TCOs) and 6 TCO Supervisors, who provide a vital service to the county 24/7/365. The Department also coordinates nearly 70 Emergency Management Programs delivering emergency management services under the authority of the Commonwealth of Pennsylvania Title 35 legislation. The coordination of a Commonwealth Certified Hazardous Materials Response Team (Team 800) and the operations of the Westmoreland County Park Police are under the direct supervision of the department. The Department of Public Safety strives to support the local first responders who keep the county safe every day.

It is the mission of the Department of Public Safety to ensure the public safety of those that live, work, travel, and recreate in Westmoreland County, 24 hours a day every day, by supporting the direction, management, and employment of emergency services and resources. The Department will fulfill this mission by setting goals and objectives for the Department. These goals and objectives will be fulfilled by using the 4 phases of the Emergency Management Cycle; Mitigation, Preparedness, Response, and Recovery.

The Department of Public Safety strives to create the highest level of professionalism in 9-1-1 Dispatch Operations, Emergency Management, Public Safety, County Park Police, and Hazardous Materials Response Team to serve the residents of Westmoreland County.

The Department established seven core values under the acronym **SUPPORT**:

S – Service	Provide the citizens the most professional **SERVICE** by training and partnerships.
U – Uniform	Provide **UNIFORM** dispatch procedures for all first responders in the county.
P – Preparedness	Provide a readiness state for the county through **PREPAREDNESS** and the willingness to work with all agencies.
P – Planning	Through **PLANNING** safeguard the 9-1-1- system and the All Hazard plans for the county.
O – Organization	Through **ORGANIZATION** meet the daily requirements to preform our duties and uphold the mission of the department.
R- Resilient	Ensure that the county is **RESILIENT** to all disasters.
T – Trust	Earn the **TRUST** and confidence of citizens through communication and reliability.

The Department's Technology Unit has been overseeing the $836,000 upgrade to the Computer Aided Dispatch (CAD) System. The CAD system is the heart of the 9-1-1 dispatch system. This system takes all the information the Telecommunication Officers obtain over the phone or radio system, prioritizes it, and sends it to out for dispatching. The $7.5 million upgrade to the County's 800 MHz radio system has also been under the supervision of the Technology Unit. This upgrade includes adding (3) channels to the current system, battery upgrades within the East cell, replacement of base stations that were in service since 2004 with current models, and upgrade to an IP based backhaul. The timetable for completion of this project is the 2nd quarter of 2016. During 2015 the Technology Unit reviewed all telephone bills and made cuts to significantly reduce operating costs.

The Operations Section of the Department has the responsibility of the day to day management of the 9-1-1 dispatching center. During 2015, new standards were established for Quality Assurance Review, the entire training and continuing education programs were over hauled, and 18 new Telecommunications Officers completed the required training and were hired full time.

The Planning Section of the Department coordinates nearly 70 Emergency Management Programs within the County. The Planning Section was able to facilitate the acquisition of (2) 175 kW generators through the Hazard Mitigation Grant Program in 2015. Another accomplishment of the Planning Section in 2015 was to review and update the Westmoreland County Emergency Operations Plan using the PEMA Previstar, CEM Planner (Virtual Planner) and can be accessed anywhere via an internet connection. Two new positions were established and filled with in the Planning Section, a Strategic Planning/Grant Coordinator and PIO/Community Outreach Officer were hired in 2015. The Planning Section conducted (3) EOC exercises to test the Emergency Operations Plan and facilitated numerous other exercises in 2015.

The Logistics Section of the Department during 2015 coordinated the purchase and installation of a 300kw Natural Gas generator to act as a back up to the diesel generator already in place at the Public Safety building. With the purchase of this generator, an additional transfer switch was installed so a portable generator can be brought in to power the Public Safety building if the current (2) generators fail. The replacement of the air conditioning units for the Data Center at the Public Safety building is another project the Logistics Section coordinated in 2015. This project is scheduled for completion in April of 2016.

The Hazardous Materials Response Team answered 27 calls in 2015 and provided 11 assessments to local First Responders concerning Hazardous Materials. The members of this Team spent hundreds of hours of training to protect the citizens of Westmoreland County. In 2015, a lease agreement was negotiated for a new Hazardous Materials Response Vehicle to replace an outdated vehicle that was in service. The new Hazardous Materials Response Vehicle is scheduled for delivery in July of 2016. Also in 2015, to better service the Westmoreland County Hazardous Materials Response Vehicle was placed in the following locations of the County; Scottdale, Murrysville, and the Arnold Palmer Regional Airport.

The Department of Public Safety has adopted the motto "Hope is not a plan and failure is not an option" to better serve the citizens of Westmoreland County.

DEPARTMENT OF PUBLIC WORKS

The Bureau of Parks and Recreation oversees ten parks and is a partner in the management of four trails maintained to provide visitors with a wide variety of benefits and experiences. Park programs continue to attract very large numbers of County residents. Large special events such as Mammoth Fest, the Labor United Celebration at Northmoreland, the August Fun Fest at Cedar Creek Park and the Arts and Heritage Festival at Twin Lakes all attract between 10,000 and 25,000 people per day. The Bureau of Parks and Recreation has concentrated on developing family-oriented, low-cost events that offer a wide range of attractions for various age groups, and the residents of the County have responded by attending in ever-increasing numbers. The annual March for Parks fundraising event set a new fundraising record in 2015. The event was expanded to three different locations around Westmoreland County: Twin Lakes Park, Cedar Creek Park, and the Murrysville SportZone, which raised over $114,000 dollars.

The Department of Public Works initiated planning and engineering for the construction of the Turtle Creek Extension of the Westmoreland Heritage Trail. Several grant applications were filed and received $2.3 million in federal tap grants and state grants to construct the first 5.6 miles from BY Park in Trafford to Duff Park in Murrysville. The Department of Public Works partnered with local municipalities along the corridor to perform maintenance activities along the trail in preparation for construction in 2017.

Two new accessible restrooms were installed, one at Mammoth Park to service pavilions 5, 6, and 7 and another at the Cedar Creek Park R.C. Airfield. Parking and walkway improvements were also made at each location. Two new soccer fields were constructed at Northmoreland Park in partnership with the Alle-Kiski Soccer League.

The roads and parking areas at Cedar Creek Park were treated with bituminous surface treatment and seal coat and 1.3 miles of Park Road at Northmoreland Park were renovated.

The Department of Weights & Measures inspected 6,900 measuring devices and completed all scheduled inspections in 2015.

Construction and replacement of the Baldridge Bridge, Center Highway Retaining Wall, Park Road Resurfacing, Municipal Drive Resurfacing and the County Road Slide Repairs have been completed.

The Department has completed various projects in the Courthouse, Courthouse Annex, Courthouse Extension Building and the Donohoe Center.

TAX CLAIM BUREAU

The Tax Claim Bureau (TCB) is responsible for the collection of delinquent real estate tax for the 65 districts in Westmoreland County. TCB also maintains records for collections; distributions of money received to the taxing bodies, and conducts tax sales. The Tax Claim Bureau sells properties with two or more years of delinquent taxes in an upset sale; then if the property does not sell, it will go to a judicial sale. This process will assist in getting the property back on the tax rolls.

The Tax Claim Bureau is working with the Westmoreland County Land Bank. The Land Bank acquires, holds, and transfers interest in real property throughout Westmoreland County. This is another process in which the TCB is working together of help place properties back on the tax rolls.

TCB has recently implemented an online payment system. This will make paying your delinquent taxes both convenient and easy. The website address is: https://paylocalgov.com/westmoreland-pa/. Tax payers can now pay their delinquent taxes 24 hours a day/7 days a week.

INFORMATION SYSTEMS

After 23 years of being with the same financial/payroll software, the county converted over to a new software package that resides on a different platform. The county's' previous software resided on an iSeries and was written RPG. The county's new software resides on multiple servers and was written using .Net. Even though the vendor stayed the same (New World) the conversion of the data was challenging for everyone involved. In September of 2015, the county went live on the new Tyler Technologies (formally New World Systems) HR/Payroll/Financial software. In 2016/2017, the county plans are to hopefully bring the system to its full potential. The county would like to thank everyone who was involved in the project.

New Drug Court and Electronic Monitoring Equipment Tracking modules were created for the Adult Probation Department. In addition, old paper systems for Intermediate Punishment and Sentencing Guidelines were replaced with computerized systems to help the office run more proficiently.

The county's Cisco IronPort web/email filters were at the end of their useful life and were no longer supported/upgradeable. Over the past couple of years, the county has been getting hit with more and more viruses/malware, as the aging was allowing these vulnerabilities through. The county purchased new, Barracuda, web/email filtering devices and integrated them into the network. Not only do they offer much improved virus/malware/spyware protection, but they also include free email encryption for all county email users, an offering that was only available prior to the county at an extra cost.

The wiring closet in the mezzanine often reached temperatures of 100 degrees, and had most of the old courthouse network wiring run into one switch rack. Temperatures put much of the equipment at risk, and made working conditions in the area extremely unfavorable. IT worked with maintenance to have an air conditioning unit installed in the closet, and IT split the networking into two separate switch racks. This greatly simplifies future troubleshooting in that closet, as well as increased the number of networking ports for equipment, since more switching equipment could be added with the increase in space.

VOTER STATISTICS

	2011	2012	2013	2014	2015
Total Registered Voters	232,517	238,006	238,382	238,551	239,165
Democratic Party	123,482	122,432	120,864	119,455	118,068
Republican Party	85,544	90,032	91,036	91,555	92,785
Other Parties	23,491	25,542	26,482	27,549	
Percent of Registered Voters casting ballots in the general election	29%	75%	26%	45%	31.5%
Voting Precincts	306	306	306	306	306

* Note: General Election Statistics

COUNTY AWARDS AND ACHIEVEMENTS

In 2015, The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Westmoreland County for its comprehensive annual financial report for the fiscal year ended December 31, 2014. This was the 29th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

FINANCIAL CONTROL AND ACCOUNTABILITY:

INTERNAL CONTROL

Governed under the auspices of the Third Class County Code, the County is managed by a board of three elected commissioners. The Board of Commissioners, together with an elected Controller and Treasurer, constitute the major participants in the development, maintenance and improvement of internal control on a countywide basis.

The development and maintenance of the County's internal control is essential so that other control characteristics can operate effectively. To ensure that the County's objectives will be achieved, internal control policies and procedures have been established. These policies and procedures consist of five elements:

1. Control Environment
2. Risk Assessment
3. Control Activity
4. Information and Communication
5. Monitoring

The Control Environment sets the tone of an organization and is reflected through the attitudes and control consciousness of the people working there.

The Risk Assessment is an entity's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed.

Control Activities are the policies and procedures that help insure that management directives are carried out.

Information and Communication comprise the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.

Monitoring is a process that assesses the quality of internal control performance over time.

We believe that the County's internal control is effective and provides reasonable assurance that the County's specific objective of recording, summarizing, and reporting financial data is consistent with management's assertions in the financial statements.

The budgetary process is a major controlling influence in the governmental environment. The County's budget carries the force of law when spending limits are established in the legally adopted annual budget. Encumbrance accounting serves as an element of control in the integration of budgetary information into the financial system. Control is maintained at the object level through the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. It should be noted that an encumbrance represents only a commitment; it does not meet expenditure or liability recognition criteria. Encumbrances outstanding at year-end are re-encumbered at the onset of the subsequent year.

2015 BUDGET

On December 18, 2014, the Board of County Commissioners adopted an operating and capital budget for 2015 totaling $334,242,655, with a property tax rate of 20.99 mills, and no millage increase from 2014.

INDEPENDENT AUDIT

The accounting firm of Zelenkofske Axelrod LLC was engaged to perform an audit of the County's basic financial statements and perform the financial and compliance audit required by the uniform guidance as well as the DHS Single Audit supplement for State purposes. The independent auditors' report on the basic financial statements, required supplementary information and other supplementary information is included in the financial section of this report. The independent auditors' reports specifically related to the single audit are presented in separate reports.

INTERNAL AUDIT

The County Controller administers an internal audit function, which performs financial, and compliance audits as well as special purpose limited reviews of County offices, agencies, functions and authorities in accordance with Government Auditing Standards. The scope, timing and frequency of internal audits are determined by the formal audit plan adopted annually by the Controller. This plan considers statutory requirements, audit risks and current events/issues in determining the allocation of internal audit resources for a given period. All internal audit reports are submitted to the Board of Commissioners upon completion and are matters of public record. In 2015, the Controller's Office issued 57 internal audit reports.

PROSPECTS FOR THE FUTURE

REGIONAL ECONOMIC OUTLOOK:

Despite economic uncertainties which are rooted in national and world affairs, Westmoreland County continues to generate interest in the business community for the location of business enterprises within the County.

The Economic Growth Connection of Westmoreland is an agency specializing in providing the private sector leadership to develop business opportunities, and financing that creates and retains quality jobs in Westmoreland County and the region. Some of the Economic Growth Connections strategic initiatives include loan packaging, business outreach, workforce development and training facilitation. Industrial sites from 2 to 600 acres and industrial buildings from 5,000 to 400,000 square feet are waiting in Westmoreland County. The County maintains a computerized list of available properties containing the attributes of each facility. In addition to the County industrial parks, there are approximately 10 privately owned parks.

In addition to the Economic Growth Connection of Westmoreland, the Westmoreland County workforce plays an important role in local business. They can boast traditional work ethics and pride, yet be receptive to change. These attributes have produced a workforce that is competent, loyal and hardworking. Full spectrums of educational and training facilities are readily available. There are five in-county colleges and universities in addition to the solid base of secondary and vocational school systems. The Private Industry Council of Westmoreland/Fayette, Inc. spearheads labor training programs. County government and business have a history of working together to provide a skilled labor force.

The work force personifies the geographical region of Westmoreland County. Geographically, the County is located within a 500-mile radius of the nation's primary eastern and mid-western markets which contain 70% of the nation's population. Westmoreland County offers an abundant supply of low cost energy resources. Utility rates are well below the national average and there is plentiful water for both short and long term use. Westmoreland County has the ability to move goods and people with two interstate highways, two Class I railroads, two County-owned airports, and two navigable rivers. There is a small town atmosphere with a proximity to Pittsburgh that offers suburban and rural lifestyles close to urban amenities. Low taxes, a wide selection of affordable quality housing, good school systems, exceptional hunting, fishing, recreational resources, and opportunities, as well as a very low crime rate, make Westmoreland County a great place to raise a family and develop a business.

TOURISM

Rich in colonial history with authentic historic sites such as Fort Ligonier, Bushy Run Battlefield and Hannastown, the County is a major tourist attraction. Westmoreland County hosts the third largest Arts and Heritage Festival in the state at Twin Lakes Park in July. In addition, Westmoreland County is home to twelve performing arts theaters, including the Palace Theater, home of the Westmoreland Symphony; the Westmoreland Museum of American Art; historic museums; and Idlewild Park. Also, many communities throughout the County host local events and ethnic festivals.

With over 3,900 acres of park land, the County offers many activities such as camping, golfing, hiking and white water rafting for summer, as well as skiing, ice skating and hockey for winter. In addition to being the site of the first ever professional football game, Latrobe is the birthplace of Arnold Palmer and the late Fred Rogers.

Westmoreland County has strengthened its commitment to building tourism in the region through the creation of a Hotel Tax, the proceeds of which are dedicated to the promotion of tourism. During 2015, the Hotel Tax generated $1,253,614.

TRANSPORTATION

The TIP is a four-year, fiscally constrained, program that funds transportation projects throughout the County. It is updated every two years using public and stakeholder input in determining top priority projects. A wide variety of projects can be programmed through the TIP including bridge replacement/rehabilitation, safety projects, congestion management, signal upgrades, pavement preservation, surface reconstruction, and bike/pedestrian projects.

In 2015, approximately 46 projects were completed in Westmoreland County and 12 projects totaling $91.6 million began construction.

In addition, the construction phase of the $55 million New Stanton Interchange (I-70) project began in 2015. An animated drive-through of the new interchange design and detailed information on the construction phases of the project can be found at www.i-70projects.com.

The Westmoreland County Public Participation Panel hosted a public meeting to review the updated draft of the Transportation Improvement Program in June of 2016. For more information regarding the County's transportation program or to provide comments regarding transportation priorities, please contact Chris Bova, Deputy Director, at (724) 830-3995 or cbova@co.westmoreland.pa.us.

RAILROAD FREIGHT TRAIN/WESTMORELAND LOGISTICS PARK "RAIL FREIGHT INTERMODAL TERMINAL" OPERATIONS

Beginning operations in 1996 with just 600 car shipments, the County's short-line railroad operator, Southwest Pennsylvania (SWP) Railroad has business reporting stats of more than 2,427 cars shipped during the year 2015. Although the economy appears to be on a gradual upswing, the rail business actually decreased by more than 190 carloads. The County's rail freight intermodal terminal, Westmoreland Logistics Park, had 1,541 car shipments at the facility in 2015. These figures show a decrease of 81 in car shipments for the year. The WCIDC, SWP railroad and Savage Safe Handling (operator of the Westmoreland Logistics Park) have all continued to pursue new business and adapt to opportunities that may present themselves. The nationwide rail industry over the last year has had a slow but steady increase in shipments. It is anticipated that new development will continue to help bring new business to the county.

INDUSTRY

Westmoreland County can boast a resilient manufacturing base as many familiar industrial names call the County home. Industrial businesses such as Elliott Company, Kennametal, Alcoa, Philips Repironics, Reinhart Foodservice, Inc., Levin Furniture, and Westinghouse are mainstays in the region and provide the base demand for a workforce skilled in the science, technology, engineering, and mathematic fields (commonly referred to as STEM). As a result of the Westmoreland County's skilled labor force, many new and existing companies are relocating or expanding in the many industrial and business parks within the County. Such companies in the area include Polyconcept North America (formally Leeds), The Ames Companies, Express Scripts, Alcoa, Glassautomatic, E.A. Fischione Instruments and Quality Mould – all of which are investing in real estate and human capital throughout the County. Overall, the County contains a diverse spectrum of manufacturing, distribution, and logistics companies which continue to be successful due to the attributes of the County's hard-working, skilled workforce.

While many industrial leaders look to Westmoreland County to start and grow their businesses, the County must continue to place emphasis on keeping up a skilled workforce – especially in STEM related fields. Westmoreland County Community College is a monumental asset in this respect, especially with the recently completed, 73,500 square foot Advanced Technology Center located at the RIDC Westmoreland. This state-of-the-art facility has collaborated with many of the aforementioned companies to learn what the needs of the industry are, and to provide the educational opportunities for current and future students to become sufficiently educated. Programs such as this are crucial to the success of Westmoreland County to attract a diverse workforce that stays employed for generations to come.

ACKNOWLEDGEMENTS

I would like to take this opportunity to express my sincere appreciation to the entire staff of the Controller's Office. Without their efficient and dedicated assistance, the preparation of this report could not have been completed on a timely basis.

I would also like to thank the County Commissioners and the other elected officials for their interest and support in planning and conducting the financial operations of Westmoreland County, as a whole, in a responsible and progressive manner. I would also like to thank the personnel of the County Authorities and the County's other component units for their cooperation and contributions to this year's Comprehensive Annual Financial Report.

Please visit our web site at www.co.westmoreland.pa.us.

Respectfully submitted,

Jeffrey Balzer
Westmoreland County Controller

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

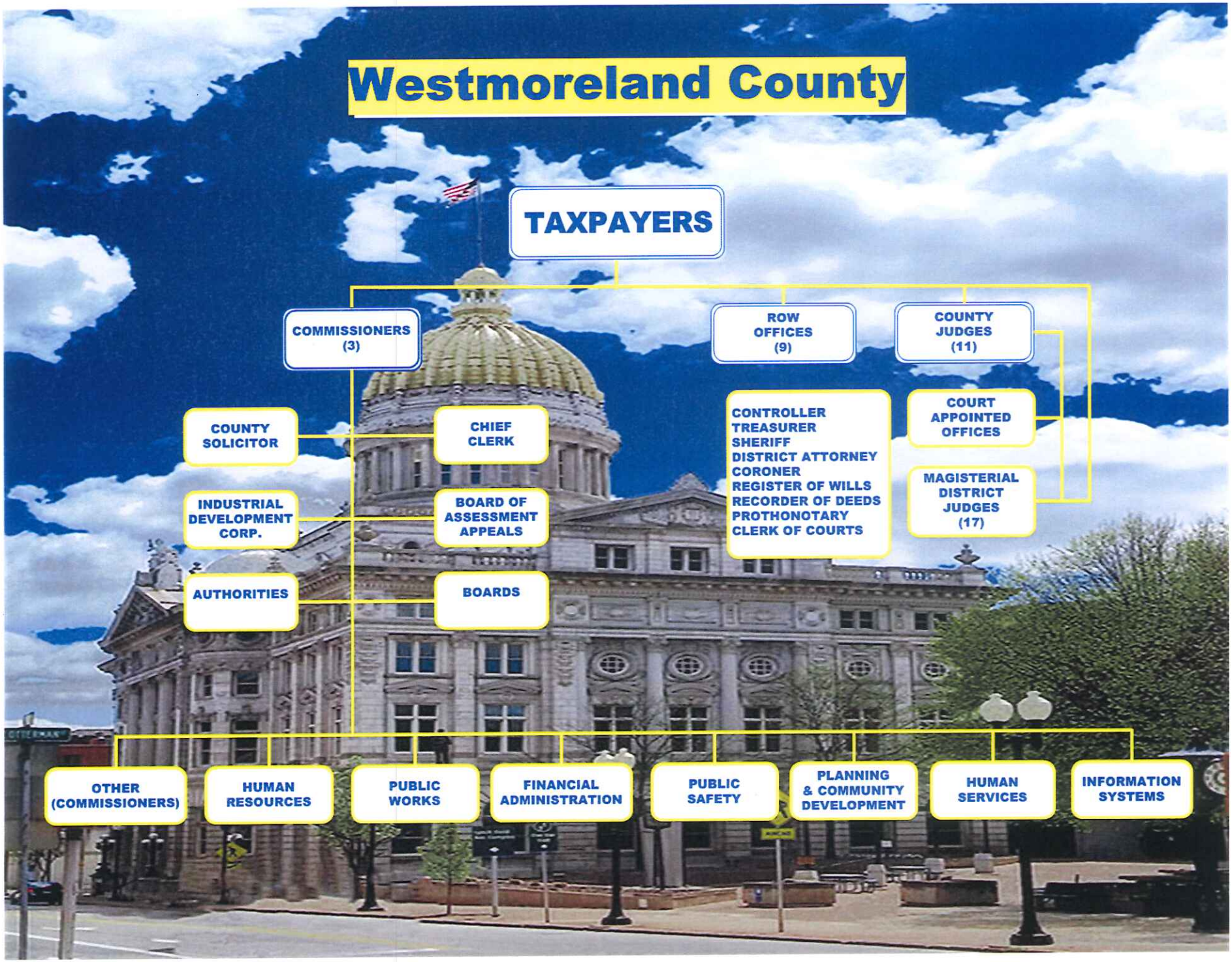
County of Westmoreland

Pennsylvania

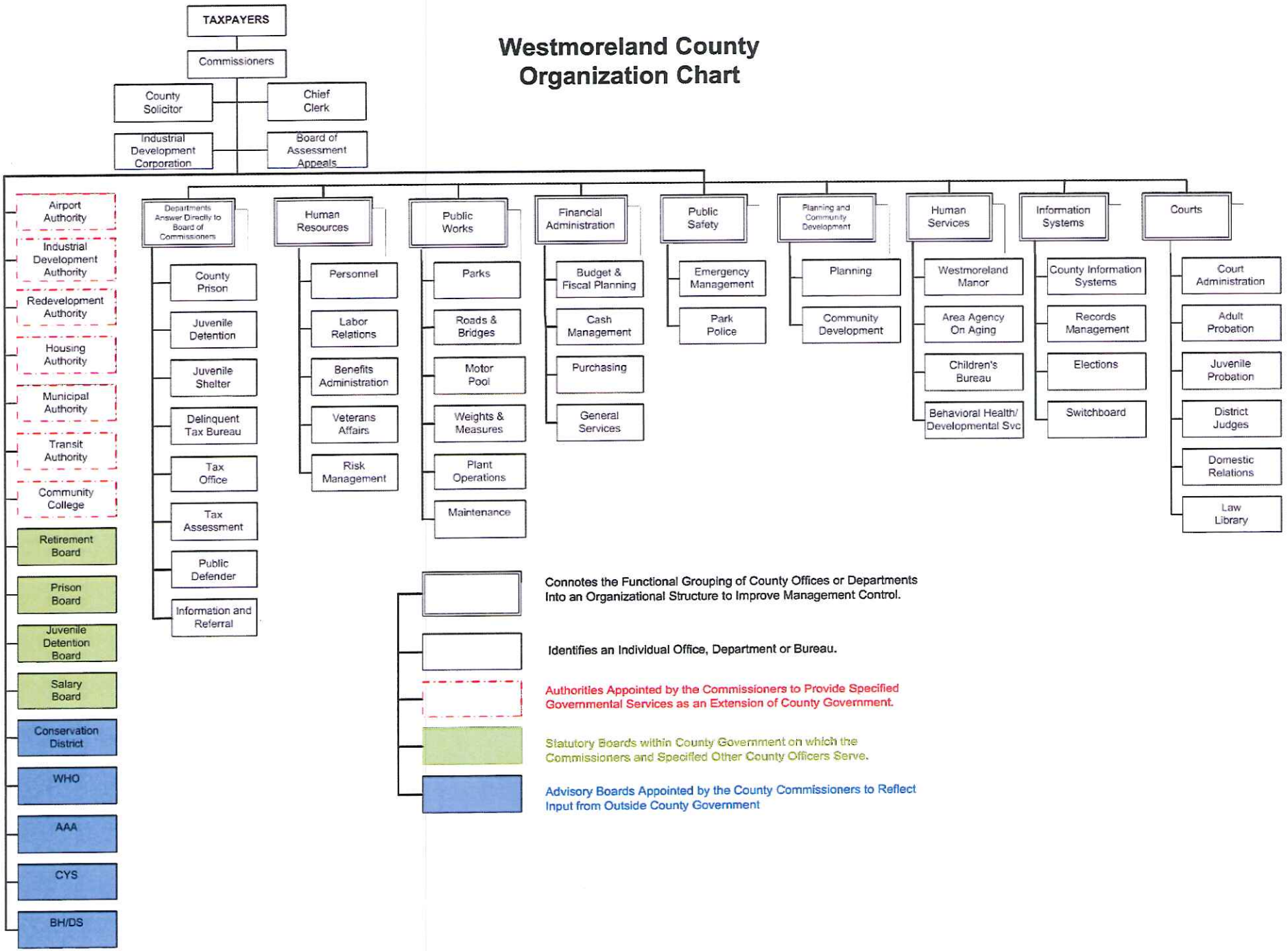
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

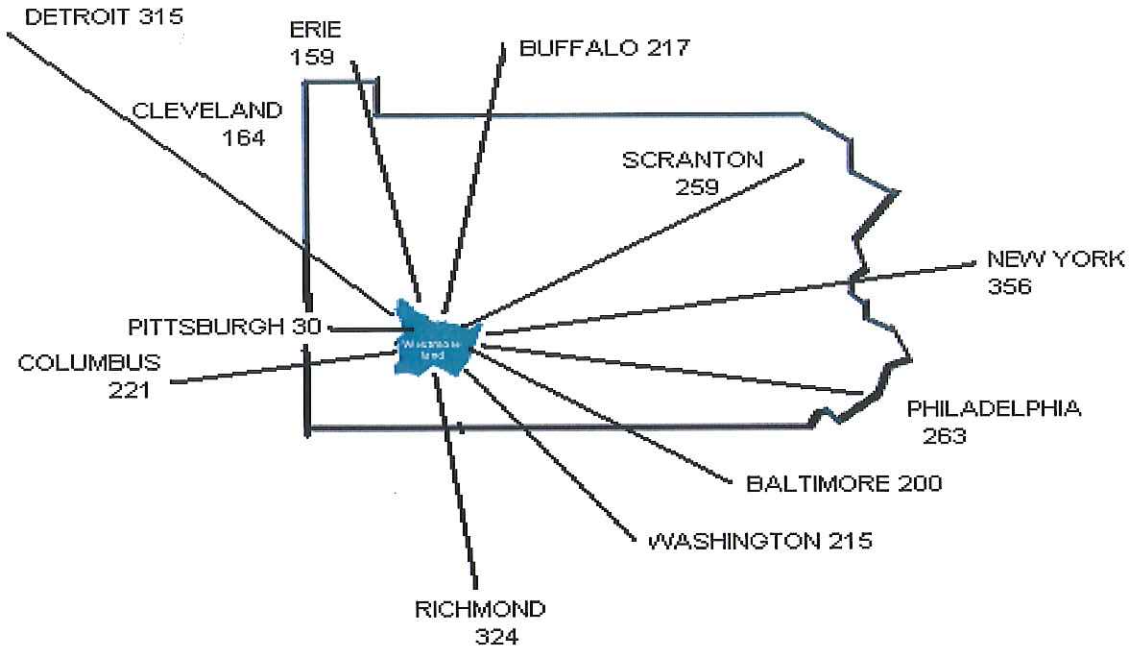

Westmoreland County
TAXPAYERS
COMMISSIONERS (3)
ROW OFFICES (9)
COUNTY JUDGES (11)
COUNTY SOLICITOR
CHIEF CLERK
CONTROLLER
TREASURER
SHERIFF
DISTRICT ATTORNEY
CORONER
REGISTER OF WILLS
RECORDER OF DEEDS
PROTHONOTARY
CLERK OF COURTS
COURT APPOINTED OFFICES
MAGISTERIAL DISTRICT JUDGES (17)
INDUSTRIAL DEVELOPMENT CORP.
BOARD OF ASSESSMENT APPEALS
AUTHORITIES
BOARDS
OTHER (COMMISSIONERS)
HUMAN RESOURCES
PUBLIC WORKS
FINANCIAL ADMINISTRATION
PUBLIC SAFETY
PLANNING & COMMUNITY DEVELOPMENT
HUMAN SERVICES
INFORMATION SYSTEMS

Westmoreland County Organization Chart



LOCATION OF

WESTMORELAND COUNTY

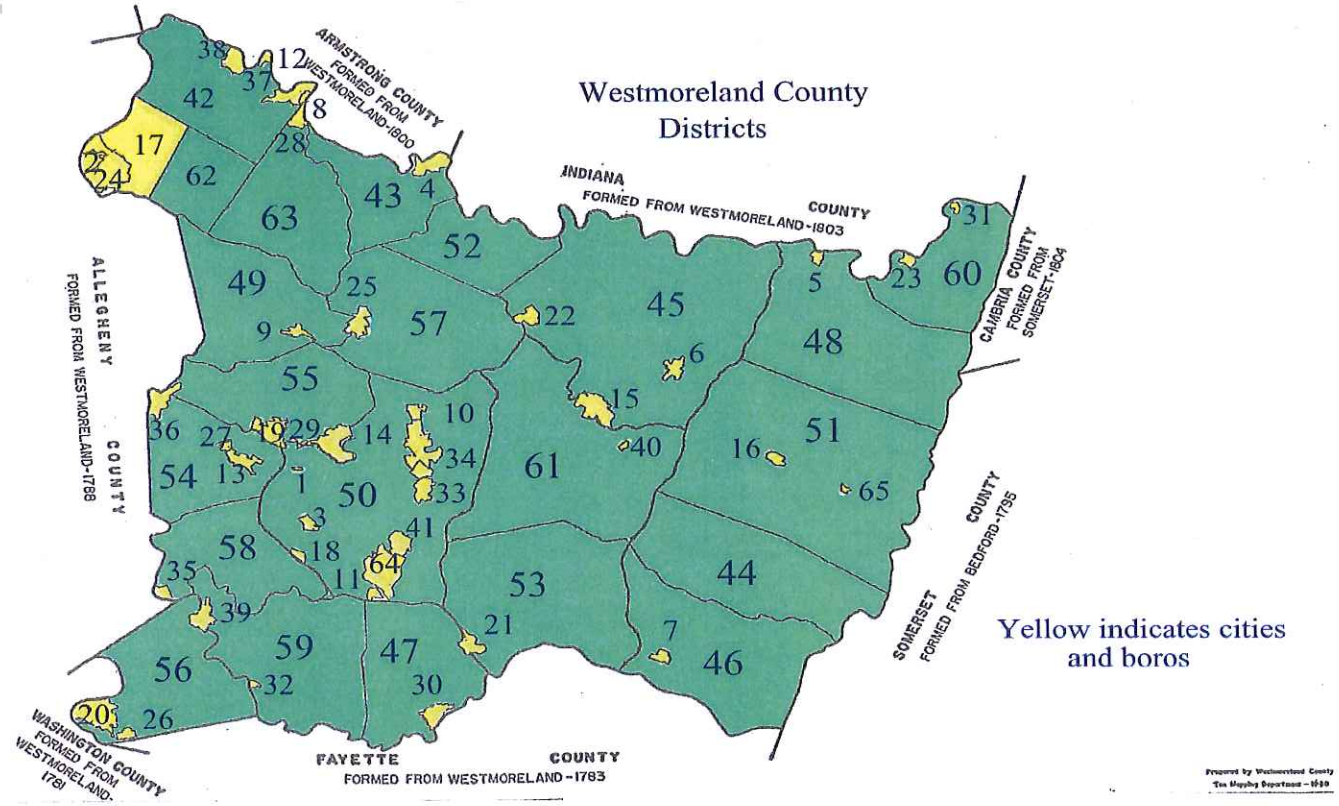


APPROXIMATE DISTANCE IN MILES

TO MAJOR CITIES

WESTMORELAND COUNTY

BOROUGHS, CITIES AND TOWNSHIPS

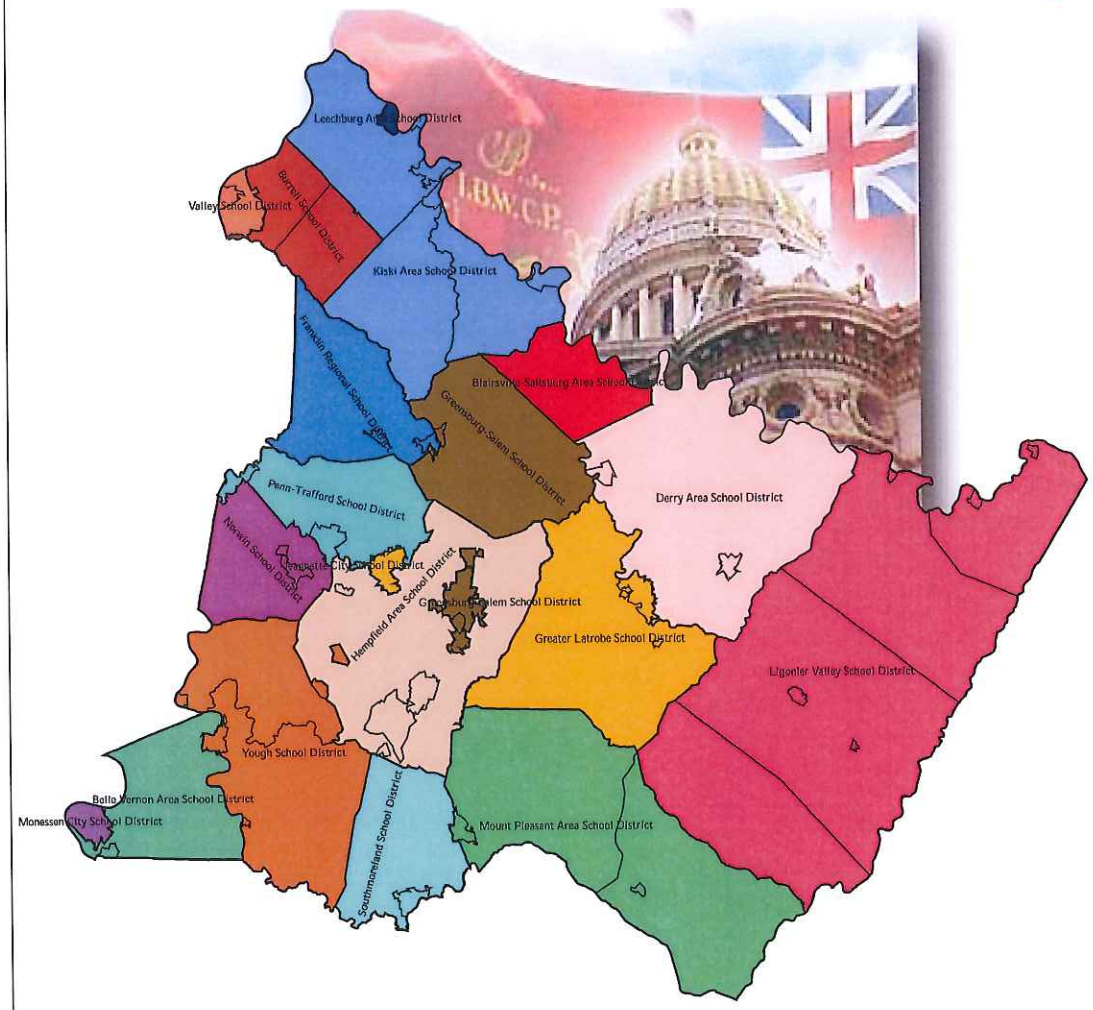


LEGEND

01 Adamsburg
02 City of Arnold
03 Arona
04 Avonmore
05 Bolivar
06 Derry Borough
07 Donegal Borough
08 East Vandergrift
09 Export
10 City of Greensburg
11 Hunker
12 Hyde Park
13 Irwin
14 City of Jeannette
15 City of Latrobe
16 Ligonier Borough
17 City of Lower Burrell
18 Madison
19 Manor
20 City of Monessen
21 Mt. Pleasant Borough
22 New Alexandria
23 New Florence
24 City of New Kensington
25 Delmont
26 North Belle Vernon
27 North Irwin
28 Oklahoma Borough
29 Penn Borough
30 Scottdale
31 Seward
32 Smithton
33 South Greensburg
34 Southwest Greensburg
35 Sutersville
36 Trafford
37 Vandergrift
38 West Leechburg
39 West Newton
40 Youngstown
41 Youngwood
42 Allegheny Township
43 Bell Township
44 Cook Township
45 Derry Township
46 Donegal Township
47 East Huntingdon Twp.
48 Fairfield Township
49 Municipality of Murrysville
50 Hempfield Township
51 Ligonier Township
52 Loyalhanna Township
53 Mt. Pleasant Township
54 North Huntingdon Twp.
55 Penn Township
56 Rostraver Township
57 Salem Township
58 Sewickley Township
59 South Huntingdon Twp.
60 Saint Clair Township
61 Unity Township
62 Upper Burrell Township
63 Washington Township
64 New Stanton
65 Laurel Mountain

Source: Westmoreland County Tax Mapping

School Districts of Westmoreland County



0 2.5 5 10 Miles

Created By :The G.I.S Department February, 2009

Legend

- *Tax Districts*
- *Westmoreland School Districts*

District Name

- *Belle Vernon Area School District*
- *Blairsville-Saltsburg Area School District*
- *Burrell School District*
- *Derry Area School District*
- *Franklin Regional School District*
- *Greater Latrobe School District*
- *Greensburg-Salem School District*
- *Hempfield Area School District*
- *Jeannette City School District*
- *Kiski Area School District*
- *Leechburg Area School District*
- *Ligonier Valley School District*
- *Monessen City School District*
- *Mount Pleasant Area School District*
- *Norwin School District*
- *Penn-Trafford School District*
- *Southmoreland School District*
- *Valley School District*
- *Yough School District*

COUNTY OF WESTMORELAND, PENNSYLVANIA
Elected Officials

December 31, 2015

President Judge	Honorable Richard E. McCormick, Jr.
Associate Judge	Honorable Christian F. Scherer
Associate Judge	Honorable John J. Driscoll
Associate Judge	Honorable Megan Bilik-DeFazio
Associate Judge	Honorable Debra Pezze
Associate Judge	Honorable David A. Regoli
Associate Judge	Honorable Michele G. Bononi
Associate Judge	Honorable Rita Hathaway
Associate Judge	Honorable Harry F. Smail, Jr.
Associate Judge	Honorable Anthony Marsili
Associate Judge	Honorable Christopher Feliciani
County Commissioner, Chairman	Charles W. Anderson
County Commissioner	Tyler Courtney
County Commissioner	Ted Kopas
County Controller	Jeffrey Balzer
Sheriff	Jonathan Held
Coroner	Kenneth A. Bacha
Recorder of Deeds	Frank E. Scheifer, III
Prothonotary	Christina O'Brien
Register of Wills	Michael Ginsburg
Clerk of Courts	Bryan L. Kline
Treasurer	Jared Squires
District Attorney	John W. Peck, Jr.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2015

INDEPENDENT AUDITORS' REPORT

The County's basic financial statements are audited each fiscal year by independent certified public accountants. The audits are conducted in accordance with generally accepted auditing standards.

The principal auditors' report on their examination of the County's basic financial statements is contained in this section.

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
County of Westmoreland
Greensburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of WESTMORELAND COUNTY, PENNSYLVANIA (County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Westmoreland County Industrial Development Corporation and the Westmoreland County Health Choices Fund, which represent 73.66%, 104.02%, and 60.76%, respectively, of the assets, net position, and revenues of the business-type activities and 100% of the assets, net position, and revenues of these funds which are reported as major. We did not audit the component unit financial statements of the Westmoreland County Transit Authority, Westmoreland County Community College, Westmoreland County Redevelopment Authority and Westmoreland County Industrial Park Authority, which represent 70.80%, 56.04% and 89.67%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the above business-type activities and component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of GASB Statements

As described in Note 1 to the financial statements, in 2014 the County adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *"Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27"* and Statement No. 71 *"Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68"*. Our opinion is not modified in respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress, schedule of county contributions and investment returns, and schedule of changes in the net pension liability and related ratios (as listed in the table of contents as required supplementary information) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information in the financial section, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information in the financial section is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information in the financial section is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod, LLC

July, 29, 2016
Pittsburgh, Pennsylvania

Management Discussion and Analysis

As management of the County of Westmoreland, we offer readers of the County of Westmoreland's financial statements this narrative overview and analysis of the financial activities of the County of Westmoreland for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

The County of Westmoreland has an unrestricted net position of $50,316,982 available to meet the government's ongoing obligation to citizens and creditors at the close of the 2015 fiscal year. The County's total net position increased by $10,908,714.

As of the close of the current fiscal year, the County of Westmoreland's governmental funds reported combined ending fund balances of $73,053,897 a decrease of $934,806 in comparison with the prior year. Approximately 38% of this total amount, $28,286,729 is *available for spending* at the government's discretion (*unassigned fund balance*).

At the end of the current fiscal year, unassigned fund balance for the general fund was $28,286,729 or 26% of the total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County of Westmoreland's basic financial statements. The County of Westmoreland's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Westmoreland's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County of Westmoreland's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County of Westmoreland is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement from some items that will result in cash flows in the future fiscal periods. (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County of Westmoreland that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County of Westmoreland include Administrative, Judicial, Public Safety, Human Services, Public Works, Culture and Recreation and Conservation Development The business-type activities of the County of Westmoreland include Health-Care, Public Safety and Economic Development operations.

The government-wide financial statements include not only the County of Westmoreland itself (known as the *primary government*), but also a legally separate corporation, several legally separate authorities, and a legally separate Community College for which the County of Westmoreland is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The Westmoreland County Industrial Development Corporation, although also legally separate, functions for all practical purposes as a fund of the County of Westmoreland, and therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 41-42 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Westmoreland, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Westmoreland can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statement. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County of Westmoreland maintains twenty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Behavioral Health/Developmental Services, Area Agency on Aging, Children's Bureau funds, all of which are considered to be major funds. Data from the other twenty-five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County of Westmoreland adopts an annual appropriated budget for twenty-nine of its funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 43-46 of this report.

Proprietary Funds. The County of Westmoreland maintains only one proprietary fund type. *Enterprise funds* are used to report the same functions presented as *business-type* activities in the government-wide financial statements. The County of Westmoreland uses enterprise funds to account for Health-Care, Public Safety and Economic Development operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Industrial Development Corporation, Westmoreland Manor, 911 Surcharge and HealthChoices funds, all of which are considered to be major funds of the County of Westmoreland.

The basic proprietary fund financial statements can be found on pages 47-51 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not available* to support the County of Westmoreland's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 52-53 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 54-112 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning budgetary comparison of the general fund and major special revenue funds for which budgets are publicly adopted. Required supplementary information can be found on pages 115-122 of this report.

This report also includes other supplementary information that consist of budgetary comparison of expenditures of the major funds, the budgetary schedule of the Proprietary Funds, the combining and individual fund statements referred to earlier in connection with nonmajor governmental funds, the discrete component units, capital assets and long term debt payable. This information can be found on pages 124-201 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial condition. In the case of the County of Westmoreland, assets and deferred outflow of resources exceeded liabilities by $111,249,261 at the close of the most recent fiscal year.

A restatement was necessary to reflect the adoption of the provisions of GASB Statement No 68, "*Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*". The County has changed its manner of accounting for pensions. This change for governmental activities is reported as a cumulative effect of a change in accounting principle in the amount of $(20,855,312) and is reflected as a restatement of beginning net position in the governmental activities of the government-wide financial statements. This change for business-type activities is reported as a cumulative effect of a change in county principle in the amount of $(9,055,020) and is reflected as a restatement of beginning net position in the business-type activities of the government-wide financial statements.

The County displayed the value of capital assets net of accumulated depreciation of $121,382,937 the net investment in capital assets is $44,387,301. In general, capital assets are used to provide services to the citizens of the County of Westmoreland; consequently, these assets are not available for spending. Further, the resources needed to repay the related debt must be provided from other sources since the assets themselves cannot be used to liquidate the associated liabilities.

COUNTY OF WESTMORELAND'S NET POSITION
at December 31, 2015 and 2014

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	$ 107,908,378	$ 99,346,896	$ 80,961,022	$ 75,318,081	$ 188,869,400	$ 174,664,977
Capital assets	75,459,818	68,768,572	45,923,119	38,583,861	121,382,937	107,352,433
Total assets	183,368,196	168,115,468	126,884,141	113,901,942	310,252,337	282,017,410
Deferred outflow of resources	22,682,840	-	10,060,389	354,324	32,743,229	354,324
Long-term liabilities	139,325,948	94,081,874	48,318,824	31,172,953	187,644,772	125,254,827
Other liabilities	31,364,593	21,720,858	12,736,940	5,145,170	44,101,533	26,866,028
Total liabilities	170,690,541	115,802,732	61,055,764	36,318,123	231,746,305	152,120,855
Net Position:						
Net investment in capital assets	16,473,485	17,944,964	27,913,816	19,406,579	44,387,301	37,351,543
Restricted	15,541,841	26,373,849	1,003,137	1,026,649	16,544,978	27,400,498
Unrestricted	3,345,169	7,993,923	46,971,813	57,504,915	50,316,982	65,498,838
Total net position	$ 35,360,495	$ 52,312,736	$ 75,888,766	$ 77,938,143	$ 111,249,261	$ 130,250,879

The County's balance of *unrestricted net position* $50,316,982 may be used to meet the County's ongoing obligations to citizens and creditors.

The County's net position increased in 2015 posting an increase of $10,908,714.

Governmental Activities. Governmental Activities resulted in an increase in the County of Westmoreland's net position of $3,903,071.

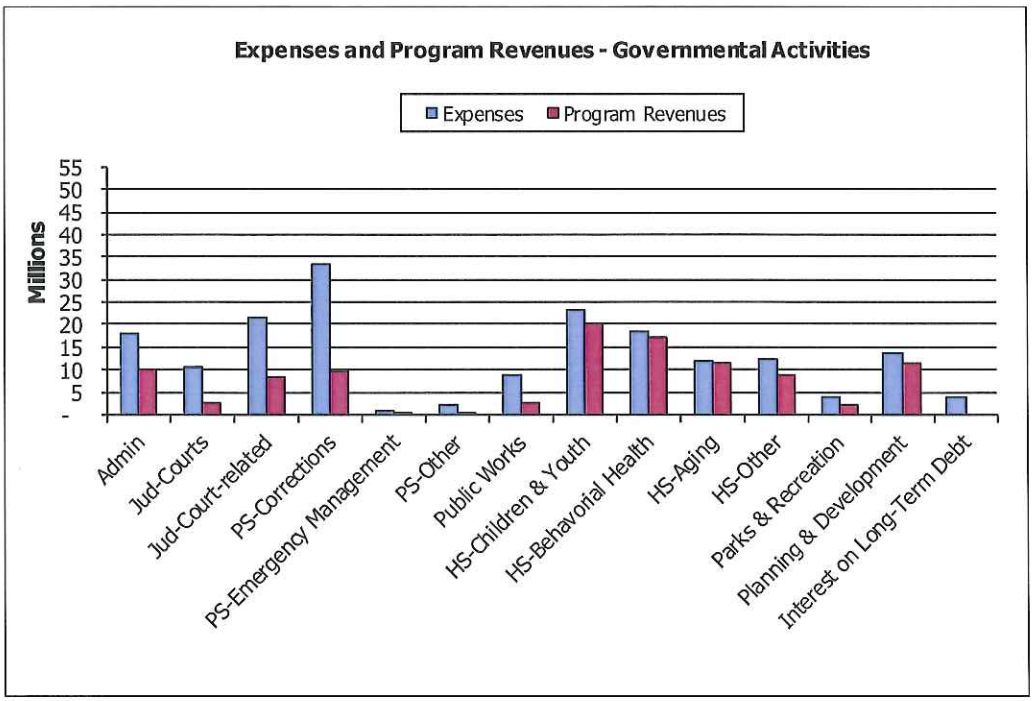
Revenues decreased by $951,637 versus 2014. The primary factor was a decrease of $2,670,354 in operating grants and contributions. This loss of revenue was partially offset by an increase of $1,743,992 in charges for services.

Expenses increased by $1,881,985. This was evident in increases in Judicial Court Related, Human Services-Children & Youth, Parks & Recreation and Planning & Development. Many of the other functions expenses decreased slightly.

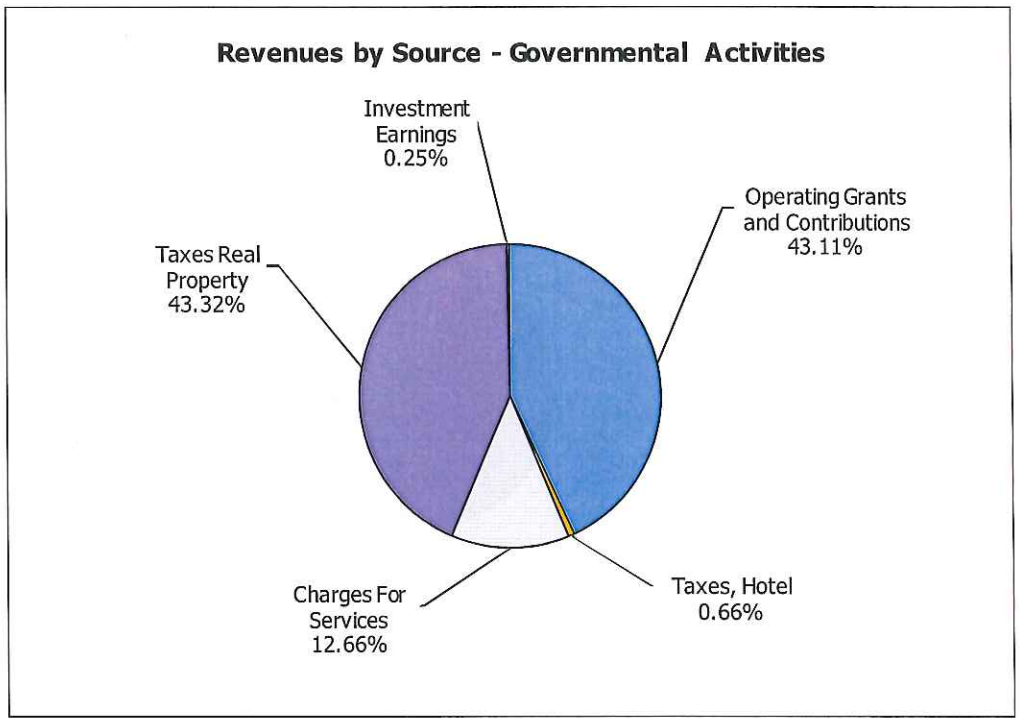
COUNTY OF WESTMORELAND'S CHANGES IN NET POSITION

For the years ended December 31, 2015 and 2014

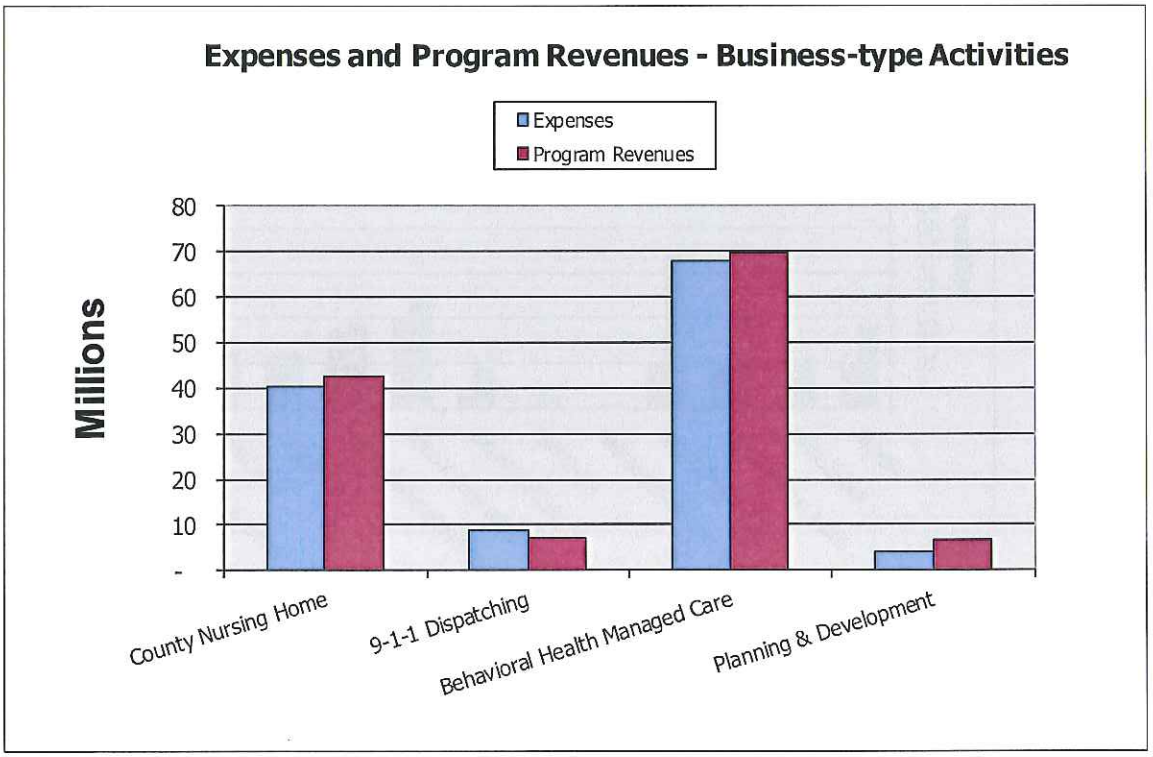
	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues						
Charges for services	$ 23,876,674	$ 22,132,682	$ 118,591,694	$ 115,002,175	$ 142,468,368	$ 137,134,857
Operating grants and contributions	81,269,967	83,940,321	3,712,364	57,503	84,982,331	83,997,824
Capital grants and contributions	-	-	3,524,329	988,900	3,524,329	988,900
General Revenues:						
Property Taxes	81,666,932	81,341,375	-	-	81,666,932	81,341,375
Hotel Taxes	1,253,614	1,253,148	-	-	1,253,614	1,253,148
Investment Earnings	479,513	830,811	60,904	57,924	540,417	888,735
Total revenues	188,546,700	189,498,337	125,889,291	116,106,502	314,435,991	305,604,839
Expenses:						
Administration	18,181,811	19,977,133	-	-	18,181,811	19,977,133
Judicial-Courts	10,373,128	10,452,098	-	-	10,373,128	10,452,098
Judicial-Court-related	21,594,493	19,616,450	-	-	21,594,493	19,616,450
Public Safety-Corrections	33,546,514	34,494,301	-	-	33,546,514	34,494,301
Public Safety-Emergency Management	925,765	1,705,954	-	-	925,765	1,705,954
Public Safety-Other	2,223,053	2,353,065	-	-	2,223,053	2,353,065
Public Works	8,574,842	8,355,089	-	-	8,574,842	8,355,089
Human Services-Children & Youth	23,281,291	21,509,870	-	-	23,281,291	21,509,870
Human Services-Behavioral Health	18,368,126	18,055,246	-	-	18,368,126	18,055,246
Human Services-Aging	11,958,512	11,615,451	-	-	11,958,512	11,615,451
Human Services-Other	12,143,091	13,416,256	-	-	12,143,091	13,416,256
Parks & Recreation	4,041,347	3,016,156	-	-	4,041,347	3,016,156
Planning & Development	13,745,699	12,814,829	4,138,087	9,465,724	17,883,786	22,280,553
Interest on Long-term Debt	3,816,029	3,509,818	-	-	3,816,029	3,509,818
County Nursing Home	-	-	40,205,173	43,820,904	40,205,173	43,820,904
9-1-1 Dispatching	-	-	8,657,721	9,056,084	8,657,721	9,056,084
Behavioral Health Managed Care	-	-	67,752,595	61,441,356	67,752,595	61,441,356
Total Expenses	182,773,701	180,891,716	120,753,576	123,784,068	303,527,277	304,675,784
Increases (decreases) in net position before transfers	5,772,999	8,606,621	5,135,715	(7,677,566)	10,908,714	929,055
Transfers	(1,869,928)	(3,354,980)	1,869,928	3,354,980	-	-
Change in net position	3,903,071	5,251,641	7,005,643	(4,322,586)	10,908,714	929,055
Net position beginning of year	52,312,736	47,061,095	77,938,143	82,260,729	130,250,879	129,321,824
Prior period adjustment	(20,855,312)	-	(9,055,020)	-	(29,910,332)	-
Net position beginning of year (restated)	31,457,424	47,061,095	68,883,123	82,260,729	100,340,547	129,321,824
Net position end of year	$ 35,360,495	$ 52,312,736	$ 75,888,766	$ 77,938,143	$ 111,249,261	$ 130,250,879

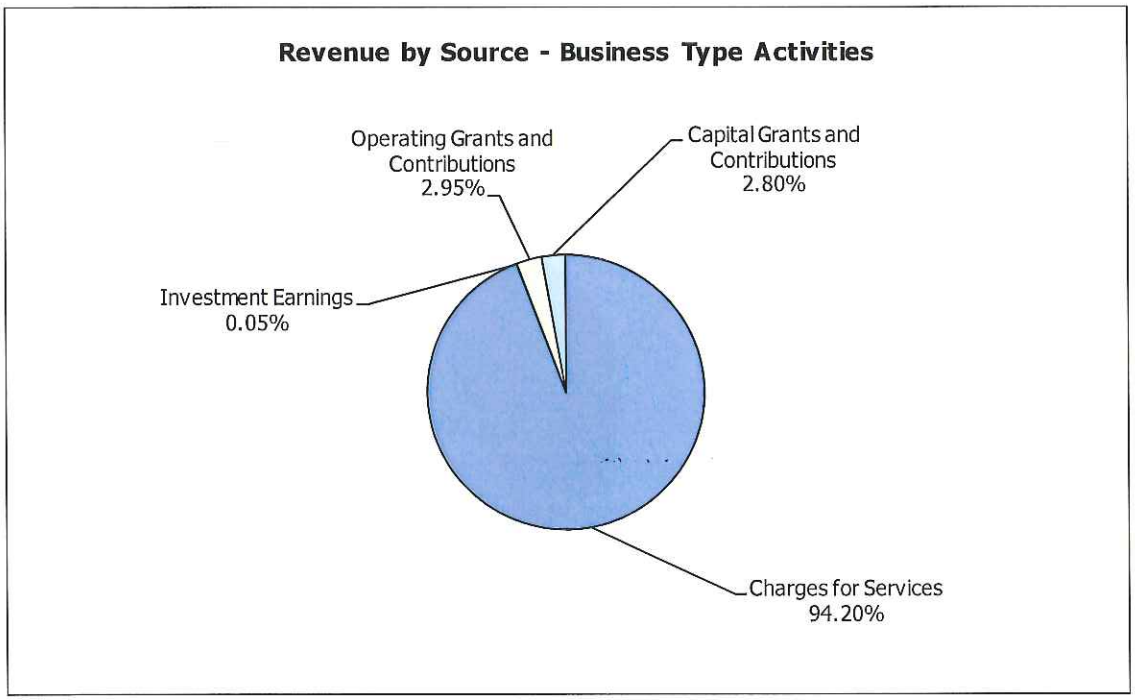


Real Property Taxes and Operating Grants and Contributions are the primary sources of revenues for the county. At 43.11% the Operating Grants and Contributions revenue source displays a substantial dependency on external revenues. This dependency make the county vulnerable to federal and state budget cuts.



Business-type activities. Business type activities increased the County of Westmoreland's net position by $7,005,643.





Business-type activities (continued) Total revenues for Business-type activities increased by approximately $9.8 million. This was largely driven by an increase in Behavioral Health Managed Care charges for services. A $3.7 million grant in 911 Dispatching and a $2.5 million increase in capital grants and contributions in Planning and Development.

Total expenses decreased by approximately $3 million. This was largely due to a decrease in spending of approximately $9 million in Planning and Development, the County Nursing Home and 911 Dispatching. This decrease was offset by an approximately $6 million increase in Behavioral Health Managed Care expenses.

Financial Analysis of the Government's Funds

As noted earlier, the County of Westmoreland uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County of Westmoreland's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County of Westmoreland's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

The General Fund is the primary operating fund of the County of Westmoreland. At the end of the current fiscal year, unassigned fund balance of the General Fund was $28,286,729 while the total fund balance was $56,467,378. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26% of total general fund expenditures while total fund balance represents 52% of that same amount.

During 2015 the fund balance of The County of Westmoreland's general fund increased by $1,443,510. The unassigned fund balance, which is the spendable portion of the fund balance, increased by $6,325,745.

Fund Balances of non-major governmental funds decreased by over $2.3 million. This was mainly due to the drawdown and expenditures of construction funds.

The net change in fund balance for governmental funds for 2015 was a decrease of $934,806 which resulted in a reported combined ending fund balance of $73,053,897. Approximately 38% of this amount, $28,286,729, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of fund balance is *non-spendable, restricted, committed, or assigned* to indicate that it is not available for new spending.

Proprietary funds. The County of Westmoreland's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the Proprietary funds amounted to $75,888,766, a decrease of $2,049,377. The factors concerning the financing of these funds have been discussed in the Business-type Activities Section and the restatement of beginning net position.

Capital Assets and Debt Administration

Capital Assets. The County of Westmoreland's investment in capital assets for its governmental and business type activities at December 31, 2015 amounts to $121,382,937 (net of accumulated depreciation). This investment includes land, buildings, vehicles, infrastructure, equipment and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Baldridge Bridge Reconstruction.
- Beatty County Road Bridge Reconstruction.
- East Huntingdon Township Magistrate Building.
- Rostraver Township Magistrate Building.
- Twin Lakes Park Expansion.

County of Westmoreland's Capital Assets
(net of depreciation)
For the years ended December 31, 2015 and 2014

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	$ 3,510,323	$ 3,510,323	$ 5,121,346	$ 4,566,404	$ 8,631,669	$ 8,076,727
Buildings	85,667,019	84,114,702	33,784,975	28,795,194	119,451,994	112,909,896
Equipment, Furniture Fixtures	16,626,069	16,308,794	46,010,552	46,742,579	62,636,621	63,051,373
Vehicles	6,862,134	6,356,543	1,127,278	1,127,278	7,989,412	7,483,821
Infrastructure	41,821,523	34,857,940	33,128,587	29,429,258	74,950,110	64,287,198
Construction in Progress	11,552,414	9,830,851	868,826	493,775	12,421,240	10,324,626
Less Accumulated Depreciation	(90,579,664)	(86,210,581)	(74,118,445)	(72,570,627)	(164,698,109)	(158,781,208)
Total	$ 75,459,818	$ 68,768,572	$ 45,923,119	$ 38,583,861	$ 121,382,937	$ 107,352,433

Additional information on the County of Westmoreland's capital assets can be found on pages 77-79 and 195-197 of this report.

Long-term debt. At the end of the current fiscal year the County of Westmoreland had total bonded debt outstanding of $93,063,030 all of which is backed by the full faith and credit of the County. The County's total debt decreased by $6,013,695.

The Commonwealth of Pennsylvania regulates the amount of general obligation debt a governmental entity may issue via the Local Government Unit Debt Act. The current debt limitation for the County of Westmoreland is approximately $696 million dollars, which is significantly in excess of the County's outstanding general obligation debt.

County of Westmoreland's Outstanding Debt
General Obligation Bonds
For the years ended December 31, 2015 and 2014

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	$ 76,209,215	$ 81,765,159	$ 16,853,815	$17,311,566	$ 93,063,030	$ 99,076,725
Total	$ 76,209,215	$ 81,765,159	$ 16,853,815	$17,311,566	$ 93,063,030	$ 99,076,725

Additional information on the County's long-term debt can be found on pages 99-105 and 199-201 of this report.

Budget Variance Analysis

The budgetary process makes use of many estimates and assumptions. As each budget year progresses the Department of Financial Administration monitors the economic climate, the state and federal legislative agendas, and other current events that necessitate budget adjustments (amendments). Appropriate budget amendments are made as circumstances become known or reasonable probabilities can be assessed.

The Schedule of Revenues, Expenditures, and Changes in Fund Balance presented for the General Fund on page 115 details the original and amended budgets, as well as the actual results for each revenue source and expenditure function.

The County's amended budget for General Fund revenues was $5,761,639 more than that originally budgeted. This was largely due to an increase in every revenue category. General fund actual expenditures came in at $5,042,897 over the original budget. The Capital Outlay function accounted for the bulk of the increase as the county entered into leases for radio communication equipment and a truck.

Economic Factors and Next Year's Budget and Rates

Local unemployment rose slightly to 5.2% in 2015 from 4.8% in 2014. While the unemployment statistic is a concern, other economic indicators and data have given hope to public officials. The robust stock market, continued activity in the shale gas industry and increased interest on the part of investors to do business in Westmoreland County bode well for the County's economic outlook.

The County's pension fund had a relatively flat performance in 2015. The County contributed approximately $6.4 million dollars to satisfy its annual required contribution to the retirement fund.

The County Commissioners adopted an ordinance imposing a $5.00 per vehicle registration fee to help provide funding for transportation purposes. The Commissioners also raised the hotel tax from 3% to 5% to help fund tourism within the county.

The County Commissioners, through the planning and development arm of the county, sponsor and participate in a variety of multi-agency strategies geared to develop business and financing opportunities for private sector employers. These efforts are all focused on creating and retaining jobs in the county.

The Board of County Commissioners maintains the tax levy at 20.99 mills for 2016. The General Fund unassigned fund balance at the beginning of 2016 is $28,286,729.

Request for Information

This financial report is designed to provide a general overview of the County of Westmoreland's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of County Controller, 2 North Main Street, Suite 111, Greensburg PA 15601.

BASIC FINANCIAL STATEMENTS

County of Westmoreland, Pennsylvania
Statement of Net Position
December 31, 2015

	Primary Government			Component Units
	Governmental Activities	Business Activities	Total	
ASSETS				
Cash and cash equivalents	$ 26,676,390	$ 23,872,628	$ 50,549,018	$ 15,225,768
Investments	619,468	-	619,468	700,000
Receivables:				
Property taxes	3,865,787	-	3,865,787	-
Other governmental grants	31,092,253	1,984,873	33,077,126	1,056,614
Accounts receivable	-	-	-	365,307
Loans, current portion	-	65,170	65,170	-
Other	3,799,489	23,146,539	26,946,028	1,962,705
Internal balances	5,581,906	(5,581,906)	-	-
Due from other governments	-	1,184,534	1,184,534	16,887
Land held for resale	-	-	-	13,345,908
Inventories	-	195,428	195,428	1,097,087
Other assets	993,854	-	993,854	457,788
Restricted assets:				
Cash and cash equivalents	12,268,760	1,046,676	13,315,436	5,007,838
Investments	23,010,471	-	23,010,471	3,372,262
Accounts receivable	-	-	-	9,104
Loan receivable	-	-	-	9,634,792
Other assets	-	208,577	208,577	200,000
Loans receivable	-	2,392,203	2,392,203	-
Land held for resale	-	20,064,179	20,064,179	-
Developed land due from Redevelopment Authority	-	11,110,506	11,110,506	-
Developed land due from Economic Growth Connection	-	1,271,615	1,271,615	-
Capital assets: (net)				
Depreciable	60,397,081	39,932,947	100,330,028	98,673,449
Non-depreciable	15,062,737	5,990,172	21,052,909	20,353,712
Total Assets	**183,368,196**	**126,884,141**	**310,252,337**	**171,479,221**
DEFERRED OUTFLOW OF RESOURCES				
Accumulated decrease in fair value of hedging derivative	-	211,890	211,890	-
Deferred amounts from pension liability	22,682,840	9,848,499	32,531,339	695,762
Deferred loss on refunding	-	-	-	567,342
Total Deferred Outflow of Resources	22,682,840	10,060,389	32,743,229	1,263,104
LIABILITIES				
Accrued liabilities	24,485,887	11,102,238	35,588,125	6,180,985
Interest payable	53,305	-	53,305	109,402
Construction payable	-	-	-	684,709
Payable from restricted assets	-	54,439	54,439	-
Due to other governments	-	1,360,755	1,360,755	-
Unearned revenue	6,825,401	219,508	7,044,909	477,300
Developed lands due to other funds	-	-	-	13,095,908
Noncurrent liabilities				
Due within one year				
Maturities of mortgages, loans & notes payable	-	779,208	779,208	162,596
Maturities of long-term debt	8,100,000	180,000	8,280,000	4,724,845
Maturities of capital leases	1,778,437	30,253	1,808,690	-
Compensated absences	267,006	277,690	544,696	5,775
Workers' compensation	216,394	497,059	713,453	-
Due in more than one year				
Maturities of mortgages, loans & notes payable	-	6,922,735	6,922,735	612,692
Maturities of long-term debt	68,109,215	14,553,183	82,662,398	33,192,844
Maturities of capital leases	5,623,238	-	5,623,238	-
Bond premium	-	2,120,632	2,120,632	-
Fair value of hedging derivative	-	211,890	211,890	-
Compensated absences	801,017	42,252	843,269	89,625
Workers' compensation	902,497	2,073,050	2,975,547	440,952
Unfunded other postemployment benefits	9,846,078	1,664,866	11,510,944	-
Loans payable to primary government	-	-	-	250,000
Rehabilitation loans	-	-	-	9,834,792
Net pension liability	43,682,066	18,966,006	62,648,072	9,650,244
Unearned revenue	-	-	-	2,017,777
Total Liabilities	**170,690,541**	**61,055,764**	**231,746,305**	**81,530,446**
DEFERRED INFLOW OF RESOURCES				
Deferred amounts from pension liability	-	-	-	2,604,786
NET POSITION				
Net investment in capital assets	16,473,485	27,913,816	44,387,301	81,222,121
Restricted for:				
Capital and economic development	-	1,003,137	1,003,137	5,067,925
Roads and bridges improvements	84,445	-	84,445	-
Child support enforcement	4,387,691	-	4,387,691	-
Act 13 projects	2,172,426	-	2,172,426	-
Public safety programs	486,972	-	486,972	-
Community development programs	5,728,161	-	5,728,161	-
Capital projects	1,593,746	-	1,593,746	-
General grant programs	1,088,400	-	1,088,400	-
Unrestricted	3,345,169	46,971,813	50,316,982	2,317,047
Total Net Position	**$ 35,360,495**	**$ 75,888,766**	**$ 111,249,261**	**$ 88,607,093**

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Statement of Activities
Year ended December 31, 2015

Functions/Programs	Expenses	Indirect Cost Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: TOTAL	Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
Administration	$ 23,953,917	$ (5,772,106)	$ 8,278,029	$ 1,672,502	$ -	$ (8,231,280)	$ -	$ (8,231,280)	$ -
Judicial-Courts	8,423,455	1,949,673	1,601,661	844,121	-	(7,927,346)	-	(7,927,346)	-
Judicial-Court-related	19,592,807	2,001,686	4,798,801	3,522,828	-	(13,272,864)	-	(13,272,864)	-
Public Safety-Corrections	31,224,067	2,322,447	4,624,322	4,988,721	-	(23,933,471)	-	(23,933,471)	-
Public Safety-Emergency Management	730,518	195,247	120,725	135,013	-	(670,027)	-	(670,027)	-
Public Safety-Other	3,817,816	(1,594,763)	618,325	16,273	-	(1,588,455)	-	(1,588,455)	-
Public Works	12,120,509	(3,545,667)	241,885	2,234,498	-	(6,098,459)	-	(6,098,459)	-
Human Services-Children & Youth	22,123,736	1,157,555	430,457	19,947,970	-	(2,902,864)	-	(2,902,864)	-
Human Services-Behavorial Health	18,128,286	239,840	26,913	17,013,054	-	(1,328,159)	-	(1,328,159)	-
Human Services-Aging	11,561,778	396,734	1,293,302	10,251,850	-	(413,360)	-	(413,360)	-
Human Services-Other	12,078,992	64,099	22,302	8,903,329	-	(3,217,460)	-	(3,217,460)	-
Parks & Recreation	3,164,243	877,104	1,121,726	895,179	-	(2,024,442)	-	(2,024,442)	-
Planning & Development	13,444,399	301,300	698,226	10,844,629	-	(2,202,844)	-	(2,202,844)	-
Interest on Long-Term Debt	3,816,029	-	-	-	-	(3,816,029)	-	(3,816,029)	-
Total Governmental Activities	**184,180,552**	**(1,406,851)**	**23,876,674**	**81,269,967**	**-**	**(77,627,060)**	**-**	**(77,627,060)**	**-**
Business-Type Activities:									
Planning & Development	4,138,087	-	3,150,036	40,809	3,524,329	-	2,577,087	2,577,087	
County Nursing Home	39,090,421	1,114,752	42,303,006	-	-	-	2,097,833	2,097,833	-
9-1-1 Dispatching	8,429,997	227,724	3,418,072	3,671,555	-	-	(1,568,094)	(1,568,094)	-
Behavioral Health Managed Care	67,688,220	64,375	69,720,580	-	-	-	1,967,985	1,967,985	-
Total Business-Type Activities	**119,346,725**	**1,406,851**	**118,591,694**	**3,712,364**	**3,524,329**	**-**	**5,074,811**	**5,074,811**	**-**
Total Primary Government	**303,527,277**	**-**	**142,468,368**	**84,982,331**	**3,524,329**	**(77,627,060)**	**5,074,811**	**(72,552,249)**	**-**
COMPONENT UNITS:									
Mass Transit	13,089,069	-	5,901,401	5,399,878	637,419	-	-	-	(1,150,371)
Airports	6,537,496	-	4,910,597	3,000,768	-	-	-	-	1,373,869
Redevelopment	878,553	-	157,573	725,411	-	-	-	-	4,431
Community College	55,810,946	-	31,435,685	22,583,895	1,685,695	-	-	-	(105,671)
Total Component Units	**$ 76,316,064**	**$ -**	**$ 42,405,256**	**$ 31,709,952**	**$ 2,323,114**	**-**	**-**	**-**	**122,258**
General Revenues:									
Taxes, Real Property						81,666,932	-	81,666,932	-
Taxes, Hotel						1,253,614	-	1,253,614	-
Investment Earnings						479,513	60,904	540,417	123,386
Transfers:						(1,869,928)	1,869,928	-	-
Total general revenues and transfers						81,530,131	1,930,832	83,460,963	123,386
Change in Net Position						3,903,071	7,005,643	10,908,714	245,644
Net Position-Beginning						52,312,736	77,938,143	130,250,879	98,162,913
Proir period Adjustment (note 14)						(20,855,312)	(9,055,020)	(29,910,332)	(9,801,464)
Net Position-Beginning (restated)						31,457,424	68,883,123	100,340,547	88,361,449
Net Position-Ending						$ 35,360,495	$ 75,888,766	$ 111,249,261	$ 88,607,093

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Balance Sheet
Governmental Funds
December 31, 2015

	General	Behavorial Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	$ 10,641,554	$ 156,191	$ 14,374	$ 283,666	$ 15,580,605	$ 26,676,390
Investments	619,468	-	-	-	-	619,468
Receivables:						
Property taxes	3,865,787	-	-	-	-	3,865,787
Other governmental grants	4,487,726	9,048,749	4,436,243	10,080,687	3,038,848	31,092,253
Other	3,004,392	140,864	235,381	77,586	341,266	3,799,489
Due from other funds	14,630,140	86,869	-	-	11,214	14,728,223
Other assets	849,899	-	142,050	-	1,905	993,854
Restricted assets						
Cash and cash equivalents	11,618,691	-	-	-	650,069	12,268,760
Investments	23,010,471	-	-	-	-	23,010,471
Interfund loan receivable	368,881	-	-	-	2,131,748	2,500,629
Total assets	$ 73,097,009	$ 9,432,673	$ 4,828,048	$ 10,441,939	$ 21,755,655	$ 119,555,324
LIABILITIES:						
Accrued liabilities	$ 9,533,787	$ 6,383,309	$ 1,372,808	$ 4,201,891	$ 2,994,092	$ 24,485,887
Workers' compensation	216,394	-	-	-	-	216,394
Due to other funds	2,828,009	618,847	598,479	5,426,567	2,175,044	11,646,946
Unearned revenue	724,642	2,430,517	2,856,761	813,481	-	6,825,401
Total liabilities	13,302,832	9,432,673	4,828,048	10,441,939	5,169,136	43,174,628
Deferred inflows of resources						
Unavailable revenue-property taxes	3,326,799	-	-	-	-	3,326,799
FUND BALANCE:						
Non-spendable:						
Prepaid items	849,899	-	-	-	-	849,899
Restricted for:						
Road and bridge improvement	-	-	-	-	84,445	84,445
Child support enforcement	-	-	-	-	4,387,691	4,387,691
Information and refferal	-	-	-	-	413,676	413,676
Hazardous materials	-	-	-	-	256,819	256,819
Criminal supervision	-	-	-	-	2,132	2,132
Information technology	-	-	-	-	528,824	528,824
Tourism promotion	-	-	-	-	78,068	78,068
Inmate welfare	-	-	-	-	228,021	228,021
ACT 13 projects	-	-	-	-	2,172,426	2,172,426
Capital projects	-	-	-	-	2,617,283	2,617,283
Elections	-	-	-	-	67,832	67,832
Community development projects	-	-	-	-	5,728,161	5,728,161
Debt payments on General Obligation Bonds	22,279,488	-	-	-	21,141	22,300,629
Worker's Compensation	635,902	-	-	-	-	635,902
Committed for:						
Self Insurance	848,281	-	-	-	-	848,281
Assigned to:						
Worker's Compensation	3,567,079	-	-	-	-	3,567,079
Unassigned:	28,286,729	-	-	-	-	28,286,729
Total fund balance	56,467,378	-	-	-	16,586,519	73,053,897
Total liabilities, deferred inflows of resources and fund balance	$ 73,097,009	$ 9,432,673	$ 4,828,048	$ 10,441,939	$ 21,755,655	$ 119,555,324

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania

Reconciliation of the Statement of Net Position (governmental activities)
to the Balance Sheet (governmental funds)
at December 31, 2015

Amount reported in the Statement of Net Position for governmental activities (page 41) are different because:		
Total Fund Balance per Balance Sheet (page 43)		$ 73,053,897
Capital Assets used in governmental activities are not financial resources and therefore, are not reported in the funds		75,459,818
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		
General Obligation Bonds: Due within one year	(8,100,000)	
General Obligation Bonds: Due in more than one year	(68,109,215)	
Capital Lease: Due within one year	(1,778,437)	
Capital Lease: Due in more than one year	(5,623,238)	(83,610,890)
Current year taxes receivable are offset as deferred revenue in the funds		3,326,799
Long-term balances for compensated absences and workers compensation are not accounted for in the fund balance sheet		
Compensated Absences: Due within one year	(267,006)	
Compensated Absences: Due in more than one year	(801,017)	
Workers Compensation: Due in more than one year	(902,497)	(1,970,520)
Interest payable on long term debt is not reported in the funds		(53,305)
Unfunded other postemployment benefits are not reported in the funds		(9,846,078)
Deffered outflow of resources is not reported in the funds		22,682,840
Net pension liability is not reported in the funds		(43,682,066)
Total Net Position-governmental per statement of net position		$ 35,360,495

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Behavorial Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes, real estate	$ 81,739,237	$ -	$ -	$ -	$ -	$ 81,739,237
Taxes, hotel	-	-	-	-	1,253,614	1,253,614
Federal grants	2,392,471	2,171,139	2,203,173	5,677,021	14,537,780	26,981,584
State and local grants	12,460,448	14,841,915	8,048,677	14,270,949	4,666,394	54,288,383
Departmental charges	15,042,708	-	706,318	-	1,691,586	17,440,612
Net appreciation (depreciaton) in fair value of investments	382,665	-	-	-	-	382,665
Interest income	64,444	1,982	1,905	-	28,517	96,848
Other revenue	4,812,453	26,913	586,984	430,457	579,255	6,436,062
Total revenues	116,894,426	17,041,949	11,547,057	20,378,427	22,757,146	188,619,005
EXPENDITURES:						
Current operating:						
General government	15,980,799	-	-	-	1,861,255	17,842,054
Judicial	27,194,176	-	-	-	4,291,548	31,485,724
Public safety	33,805,652	-	-	-	1,210,483	35,016,135
Human services	1,899,629	18,301,197	11,911,220	23,199,892	6,687,514	61,999,452
Public works	5,045,022	-	-	-	2,780,232	7,825,254
Culture and recreation	4,152,800	-	-	-	-	4,152,800
Conservation development	6,782,969	-	-	-	6,970,275	13,753,244
Contributions	6,237,247	-	-	-	-	6,237,247
Capital outlay	6,819,009	-	-	-	-	6,819,009
Debt service						
Principal retirement	-	-	-	-	8,085,000	8,085,000
Interest and fiscal charges	-	-	-	-	1,286,973	1,286,973
Total expenditures	107,917,303	18,301,197	11,911,220	23,199,892	33,173,280	194,502,892
Excess (deficiency) of revenues over expenditures	8,977,123	(1,259,248)	(364,163)	(2,821,465)	(10,416,134)	(5,883,887)
OTHER FINANCING SOURCES (USES):						
Capital leases	6,819,009	-	-	-	-	6,819,009
Transfers in	2,107,939	1,343,777	410,606	2,873,651	10,974,448	17,710,421
Transfers out	(16,460,561)	(84,529)	(46,443)	(52,186)	(2,936,630)	(19,580,349)
Total other financing sources (uses)	(7,533,613)	1,259,248	364,163	2,821,465	8,037,818	4,949,081
Net change in fund balance	1,443,510	-	-	-	(2,378,316)	(934,806)
Fund balance, beginning of year	55,023,868	-	-	-	18,964,835	73,988,703
Fund balance, end of year	$ 56,467,378	$ -	$ -	$ -	$ 16,586,519	$ 73,053,897

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Activities
To the Statement of Activities
For the Year December 31, 2015

Amounts reported for governmental activities in the statement of activities (page 42) are different because:		
Net change in fund balances--total governmental funds (page 45)		$ (934,806)
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.		
Capital outlays	$ 11,151,989	
Depreciation expense	(4,460,743)	
Retirement of capital assets	(91,660)	
Accumulated depreciation on retirement of capital assets	91,660	
Net amount	$ 6,691,246	6,691,246
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these items are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt in the statement of activities.		
Principal payments	$ 8,085,000	
Premium	523,490	
Accretion expense	(3,052,546)	
Net debt transactions	$ 5,555,944	5,555,944
The acquisition of capital assets through capital lease arrangements are presented as other financing sources on the governmental fund statements. Such transactions do not affect net position since there are liabilities equal to the assets acquired. This is the amount presented in the governmental fund statements.		
Lease payments	$ 364,208	
Lease additions	(6,819,009)	
Net lease transactions	$ (6,454,801)	(6,454,801)
Real property taxes reported in governmental funds include the receipt of prior year delinquent taxes which are attributable to prior years' revenues and do not include the revenue attributable to the current years' delinquent tax receivable. This amount is the net effect of these differences.		
Current year	$ 3,326,799	
Prior year	(3,399,104)	
Net amount	$ (72,305)	(72,305)
Governmental funds do not report the long-term portion of liabilities for compensated absences.		
Compensated absences	$ 72,366	
Workers' compensation	313,391	
Net transactions	$ 385,757	385,757
Governmental funds do not report other postemployment benefits		
Other postemployment benefits	$ (1,124,050)	(1,124,050)
Governmental funds do not report net pension obligation and other related items		
Net pension liability	$ (143,914)	(143,914)
Changes in net position of governmental activities (page 42)		$ 3,903,071

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Fund Net Position
Proprietary Funds

December 31, 2015

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Assets:					
Current assets:					
Cash and cash equivalents	$ 6,255,724	$ 5,082,422	$ 4,111,732	$ 8,422,750	$ 23,872,628
Receivables:					
Loans, current portion	65,170	-	-	-	65,170
Other governmental grants	-	-	1,984,873	-	1,984,873
Other	745,366	6,842,278	336	15,558,559	23,146,539
Due from other funds	280,004	-	3,199,186	-	3,479,190
Due from other governments	1,184,534	-	-	-	1,184,534
Inventories	-	195,428	-	-	195,428
Restricted assets:		-			
Cash and cash equivalents	1,003,137	43,539	-	-	1,046,676
Other assets	45,904	162,125	-	548	208,577
Total current assets	9,579,839	12,325,792	9,296,127	23,981,857	55,183,615
Noncurrent assets:					
Loans receivable	2,392,203	-	-	-	2,392,203
Land held for resale	20,064,179	-	-	-	20,064,179
Developed land due from Redevelopment Authority	11,110,506	-	-	-	11,110,506
Developed land due from Economic Growth Connection	1,271,615	-	-	-	1,271,615
Capital assets:					
Land	5,120,746	600	-	-	5,121,346
Buildings	4,994,480	22,690,932	6,099,563	-	33,784,975
Equipment, furniture and fixtures	96,019	21,591,967	24,319,992	2,574	46,010,552
Vehicles	46,178	308,708	769,655	2,737	1,127,278
Infrastructure	33,128,587	-	-	-	33,128,587
Construction in progress	-	-	868,826	-	868,826
Total capital assets	43,386,010	44,592,207	32,058,036	5,311	120,041,564
Less: accumulated depreciation	(11,648,079)	(38,589,654)	(23,876,131)	(4,581)	(74,118,445)
Net capital assets	31,737,931	6,002,553	8,181,905	730	45,923,119
Total noncurrent assets	66,576,434	6,002,553	8,181,905	730	80,761,622
Total assets	$ 76,156,273	$ 18,328,345	$ 17,478,032	$ 23,982,587	$ 135,945,237
Deferred outflow of resources					
Accumulated decrease in fair value of hedging derivative	$ 211,890	$ -	$ -	$ -	$ 211,890
Pension plan projected and actual earnings	-	6,123,047	961,319	76,200	7,160,566
Pension plan expecteed and actual expenditues	-	2,298,469	360,860	28,604	2,687,933
Total deffered outflowof resources	$ 211,890	$ 8,421,516	$ 1,322,179	$ 104,804	$ 10,060,389

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Fund Net Position
Proprietary Funds

December 31, 2015

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Liabilities:					
Current liabilities					
Accrued liabilities	$ 1,197,177	$ 3,276,542	$ 640,279	$ 5,988,240	$ 11,102,238
Payable from restricted assets	-	54,439	-	-	54,439
Due to other funds	-	41,235	6,430,426	88,806	6,560,467
Due to other governments	-	-	-	1,360,755	1,360,755
Unearned revenue	219,508	-	-	-	219,508
Due within one year					
Maturities of mortgages, loans and notes payable	779,208	-	-	-	779,208
Maturities of long-term debt	180,000	-	-	-	180,000
Maturities of interfund loan payable	368,881	-	-	-	368,881
Maturities of capital leases	-	30,253	-	-	30,253
Compensated absences	43,946	219,979	11,081	2,684	277,690
Workers compensation	-	497,059	-	-	497,059
Total current liabilities	2,788,720	4,119,507	7,081,786	7,440,485	21,430,498
Noncurrent liabilities:					
Due in more than one year					
Maturities of mortgages, loans and notes payable	6,922,735	-	-	-	6,922,735
Maturities of long-term debt	1,760,000	-	12,793,183	-	14,553,183
Maturities of interfund loan payable	2,131,748	-	-	-	2,131,748
Maturities of capital leases	-	-	-	-	-
Bond premium	-	-	2,120,632	-	2,120,632
Fair value of hedging derivative	211,890	-	-	-	211,890
Compensated absences	34,200	-	-	8,052	42,252
Workers compensation	-	2,073,050	-	-	2,073,050
Unfunded other postemployment benefits	-	1,233,882	414,935	16,049	1,664,866
Net pension liability	-	16,217,955	2,546,222	201,829	18,966,006
Total noncurrent liabilities	11,060,573	19,524,887	17,874,972	225,930	48,686,362
Total liabilities	13,849,293	23,644,394	24,956,758	7,666,415	70,116,860
Fund net position (deficit):					
Net investment in capital assets	28,672,696	5,972,300	(6,731,910)	730	27,913,816
Restricted-economic development	1,003,137	-	-	-	1,003,137
Unrestricted	32,843,037	(2,866,833)	575,363	16,420,246	46,971,813
Total fund net position (deficit)	62,518,870	3,105,467	(6,156,547)	16,420,976	75,888,766
Total liabilities and fund net position	$ 76,368,163	$ 26,749,861	$ 18,800,211	$ 24,087,391	$ 146,005,626

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds

Year Ended December 31, 2015

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Operating revenues:					
Charges for services	$ 1,494,984	$ 1,326,393	$ 3,317,656	$ 69,585,436	$ 75,724,469
Patient fees	-	37,704,508	-	-	37,704,508
Sales of land	1,038,030	-	-	-	1,038,030
Miscellaneous income	617,022	3,272,105	100,416	135,144	4,124,687
Total operating revenues	3,150,036	42,303,006	3,418,072	69,720,580	118,591,694
Operating expenses:					
Salaries and wages	416,260	20,578,257	3,212,410	248,754	24,455,681
Employee benefits	170,356	8,912,150	1,431,429	138,588	10,652,523
Operating expenses	2,148,044	9,651,952	2,100,701	67,364,706	81,265,403
Depreciation	1,014,462	1,058,398	1,273,522	547	3,346,929
Total operating expenses	3,749,122	40,200,757	8,018,062	67,752,595	119,720,536
Operating income (loss)	(599,086)	2,102,249	(4,599,990)	1,967,985	(1,128,842)
Nonoperating revenues (expenses)					
Grants	40,809	-	3,671,555	-	3,712,364
Interest income	32,339	1,787	1,887	24,891	60,904
Gain (loss) on disposal of capital assets	-	(4,416)	-	-	(4,416)
Interest expense	(388,965)	-	(639,659)	-	(1,028,624)
Total nonoperating revenues (expenses), net	(315,817)	(2,629)	3,033,783	24,891	2,740,228
Capital grants	3,524,329	-	-	-	3,524,329
Income (loss) before transfers	2,609,426	2,099,620	(1,566,207)	1,992,876	5,135,715
Transfers in	979,291	-	1,481,279	-	2,460,570
Transfers out	-	(68,998)	(35,205)	(486,439)	(590,642)
Net transfers	979,291	(68,998)	1,446,074	(486,439)	1,869,928
Change in fund net position	3,588,717	2,030,622	(120,133)	1,506,437	7,005,643
Fund net position (deficit), beginning of year	58,930,153	8,817,852	(4,820,761)	15,010,899	77,938,143
Prior period adjustment (Note 14)	-	(7,743,007)	(1,215,653)	(96,360)	(9,055,020)
Net position, beginning of year (restated)	58,930,153	1,074,845	(6,036,414)	14,914,539	68,883,123
Fund net position (deficit), end of year	$ 62,518,870	$ 3,105,467	$ (6,156,547)	$ 16,420,976	$ 75,888,766

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND , PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2015

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Cash flows from operating activities					
Receipts from patient services	$ -	$ 37,208,533	$ -	$ -	$ 37,208,533
Charges for other services	-	1,326,394	100,416	69,590,505	71,017,315
Receipts from administrative service organizations	-	-	-	130,075	130,075
Receipts from miscellaneous sources	626,928	3,349,859	-	-	3,976,787
Receipts from telephone 911 surcharges	-	-	3,503,766	-	3,503,766
Receipts from land sales	1,303,027	-	-	-	1,303,027
Receipts from leasing activities	1,407,995	-	-	-	1,407,995
Payment to employees	(415,032)	(20,530,605)	(3,209,803)	(248,754)	(24,404,194)
Payment to employees benefits	(155,131)	(9,702,035)	(1,471,487)	(135,028)	(11,463,681)
Payment to land development supplies	(1,357,809)	-	-	-	(1,357,809)
Payment to suppliers and operations	(1,020,475)	(9,639,050)	(716,843)	(60,534,667)	(71,911,035)
Net cash provided by (used in) operating activities	389,503	2,013,096	(1,793,951)	8,802,131	9,410,779
Cash flow from noncapital financing activities					
Transfers in	979,291	-	1,481,279	-	2,460,570
Transfers (out)	-	(68,998)	(35,205)	(459,169)	(563,372)
Grants expended	(737,500)	-	-	-	(737,500)
Grants received	293,611	-	1,686,682	-	1,980,293
Net cash provided by (used in) noncapital financing activities	535,402	(68,998)	3,132,756	(459,169)	3,139,991
Cash flow from capital financing and related financing activities					
Loan receivable payments received	109,650	-	-	-	109,650
Loan receivable issued	(138,214)	-	-	-	(138,214)
Principal payments on capital leases	-	(58,380)	-	-	(58,380)
Principal payments on long-term debt	(549,601)	-	-	-	(549,601)
Payments on Westmoreland County line of credit	(315,915)	-	-	-	(315,915)
Proceeds - long term debt	21,106	-	-	-	21,106
Proceeds - Westmoreland County line of credit	73,161	-	-	-	73,161
Capital grants received	3,265,829	-	-	-	3,265,829
Interest paid on long term debt	(389,101)	-	(923,120)	-	(1,312,221)
Acquisition, construction and improvement of capital assets	(3,603,829)	(279,536)	(1,305,569)	-	(5,188,934)
Net cash provided by (used in) capital and related financing activities	(1,526,914)	(337,916)	(2,228,689)	-	(4,093,519)
Cash flows from investing activities					
Interest	32,399	1,787	1,887	24,891	60,964
Payments to risk & contingency fund	-	-	-	(1,142,298)	(1,142,298)
Net cash provided by investing activities	32,399	1,787	1,887	(1,117,407)	(1,081,334)
Net increase (decrease) in cash and cash equivalents	(569,610)	1,607,969	(887,997)	7,225,555	7,375,917
Cash and cash equivalents, beginning of year	7,828,531	3,517,992	4,999,729	1,197,195	17,543,447
Cash and cash equivalents, end of year	7,258,921	5,125,961	4,111,732	8,422,750	24,919,364
Cash and cash equivalents balance sheet	6,255,724	5,082,422	4,111,732	8,422,750	23,872,628
Restricted assets considered cash and cash equivalents	1,003,137	43,539	-	-	1,046,676
Cash and cash equivalents combining statement of cash flows	$ 7,258,861	$ 5,125,961	$ 4,111,732	$ 8,422,750	$ 24,919,304

(continued)

COUNTY OF WESTMORELAND , PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2015

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Reconciliation of operating income (loss) to net cash used by operating activities					
Cash flows from operating activities:					
Operating income (loss)	$ (599,086)	$ 2,102,249	$ (4,599,990)	$ 1,967,985	$ (1,128,842)
Adjustments to reconcile operating loss to net cash used in operating activities:					
Depreciation	1,014,462	1,058,398	1,273,522	547	3,346,929
Loss on disposition of capital assets	-	77,754	-	-	77,754
(Increase) decrease in:					
Accounts/ other receivable	(502,347)	(495,974)	186,110	-	(812,211)
Due from other funds	-	-	(3,199,186)	-	(3,199,186)
Land held for resale	(463,719)	-	-	-	(463,719)
Inventory	-	(18,290)	-	-	(18,290)
Other assets	(1,725)	(5,094)	4,896	(51)	(1,974)
Deferred outflows from pension	-	(8,421,516)	(1,322,179)	-	(9,743,695)
Increase (decrease) in:					
Accrued liabilities	926,693	(12,265)	(181,272)	6,830,090	7,563,246
Due to other funds	-	35,028	4,737,159	-	4,772,187
Payable from restricted assets	-	(634)	-	-	(634)
Compensated absences and workers' compensation	15,225	(892,996)	(3,298)	(2,715)	(883,784)
Unfunded other postemployment benefits	-	111,488	(20,282)	5,610	96,816
Net pension liability	-	8,474,948	1,330,569	665	9,806,182
Total adjustments	988,589	(89,153)	2,806,039	6,834,146	10,539,621
Net cash provided by operating activities	$ 389,503	$ 2,013,096	$ (1,793,951)	$ 8,802,131	$ 9,410,779
Schedule of noncash investing, capital and financing activities:					
Increase/Decrease in capital grants receivable	$ 258,500	$ -	$ -	$ -	$ 258,500
(Increase)/Decrease in bond premium	-	-	282,751	-	282,751
(Increase)/Decrease in accrued interest	-	-	709	-	709
(Increase) decrease in interfund receivable/payable	-	-	(1,537,973)	-	(1,537,973)
	$ 258,500	$ -	$ (1,254,513)	$ -	$ (996,013)

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Fiduciary Net Position
Fiduciary Funds

December 31, 2015

	Pension Trust Fund Employees' Retirement Trust	Agency Funds
Assets:		
Cash and cash equivalents	$ 8,841,147	$ 7,508,930
Investments		
US Government securities	58,536,407	-
Domestic corporate debt obligations	26,897,101	-
Municipal bonds	727,144	-
Domestic common stock	102,312,190	-
Fixed income accounts	10,753,690	-
Mutual funds	107,736,874	-
Alternative investment	51,031,690	-
Asset backed securities	12,960,819	-
Mortgages	12,866,853	-
Exchange traded funds	15,662,058	-
Total investments	399,484,826	-
Receivables:		
Interest and dividends	1,592,082	-
Total receivables	1,592,082	-
Total assets	409,918,055	7,508,930
Liabilities:		
Other liabilities	425,946	618,896
Payable upon court order	-	1,954,595
Due to individuals	-	1,659,152
Due to various taxing units	-	2,894,862
Due to Commonwealth of Pennsylvania	-	66,652
Due to law enforcement agencies	-	314,773
Total liabilities	425,946	7,508,930
Net Position:		
Restricted for pensions	$ 409,492,109	$ -

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds

Year Ended December 31, 2015

	2015
Additions:	
Contributions:	
Employer	$ 6,418,453
Plan members	7,724,552
Total contributions	14,143,005
Investment income:	
Net (depreciation) in fair value of investments	(5,537,249)
Interest	2,336,913
Dividends	6,024,825
Miscellaneous investment income	133,907
Total investment income	2,958,396
Less: Investment expense	1,257,256
Net investment income	1,701,140
Total additions	15,844,145
Deductions:	
Pension benefits	26,508,886
Death benefits	617,735
Refund of contributions	1,136,735
Administrative expense	122,226
Total deductions	28,385,582
Net (decrease) in net position	(12,541,437)
Net position restricted for pensions:	
Beginning of the year	422,033,546
End of the year	$ 409,492,109

See accompanying notes to financial statements.

(1) The Reporting Entity

Westmoreland County (the County) was organized as the eleventh county of Pennsylvania on February 26, 1773. It is a governmental entity as established under Public Law 323, No. 130, as amended, of the Commonwealth of Pennsylvania and has the powers of a body corporate as described in Pennsylvania statutes and the County Code. Pennsylvania counties are organized into nine classes based on population. The County is a third Class County (more than 225,000 and less than 600,000 residents). All significant operations of the County have been included in the accompanying financial statements.

The major accounting principles and the practices followed by the County are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

Consistent with the guidance contained in GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus an amendment of GASB Statements 14 and 34"*, the criteria used by the County to evaluate the possible inclusion of related entities (Authorities, Boards, Councils, etc.) within it's reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the County reviews the applicability of the following criteria:

The County is financially accountable for:

1. Organizations that make up the legal County entity.

2. Legally separate organizations if County Officials appoint a voting majority of the organizations' governing body and the County is able to impose it's will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

   a. Impose its will – If the County can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.

   b. Financial Benefits or Burden - Exists if the County (1) is entitled to the organization's resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.

3. Organizations that are fiscally dependent on the County. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the County.

Based on the foregoing criteria, the reporting entity has been defined to include all the fund types for which the County is financially accountable or for which there is a significant relationship. Specific information on the nature of the various potential component units and a description of how the aforementioned criteria have been considered in determining whether or not to include or exclude such units in the County's financial statements are provided in the following paragraphs. Audit reports of the component units are available for public inspection by contacting the Westmoreland County Controller's Office, 2 North Main Street, Suite 111, Greensburg, PA 15601.

A. Blended Component Units

Some component units, despite being legally separate from the primary government, are so intertwined with the primary government that they are, in substance, the same as the primary government and are reported as part of the primary government. The only component unit reported in this way is the Westmoreland County Industrial Development Corporation.

Westmoreland County Industrial Development Corporation (WCIDC)

The County established the WCIDC in 1983 pursuant to the Nonprofit Corporation Law of Pennsylvania to promote industrial development and create jobs for County residents. The Board of Directors consists of the County Commissioners. The Board selects managers and approves budgets. The County is responsible for the funding deficits and finances operations with grants. The Industrial Development Corporation is presented as a proprietary fund within the primary government.

The activities of the WCIDC are conducted within the geographic boundaries of the County primarily for the benefit of County residents.

The WCIDC reports on a calendar year basis.

B. Discretely Presented Component Units

Component units, which are not blended as part of the primary government, are discretely presented; this entails reporting component unit financial data in a column separate from the financial data of the primary government. The component units presented in this way are the following:

Westmoreland County Transit Authority
Westmoreland County Airport Authority
Westmoreland County Redevelopment Authority
Westmoreland County Community College

Component Unit audits are available for public inspection at the County Controller's Office.

Westmoreland County Transit Authority (Transit Authority)

The Transit Authority was established in 1978 pursuant to the Municipal Authorities Act of 1945 to provide a vehicle to acquire state and federal transportation funds to assist in the development of a viable transit system in Westmoreland and adjoining counties. A seven-member board, all of whom are appointed by the County Commissioners, administers the Transit Authority.

The County is responsible for the financing deficits of the Transit Authority and has granted funds to the Transit Authority to provide working capital for operations. In addition, a portion of the Transit Authority's revenues comes from federal and state grants received from the County on a pass-through basis.

The activities of the Transit Authority are conducted primarily within the geographic boundaries of the County for the benefit of County residents.

The Transit Authority operates on a fiscal year ending June 30.

In 2015, Westmoreland County's contribution to the Westmoreland County Transit Authority was $327,830.

Westmoreland County Airport Authority (Airport Authority)

The Airport Authority was incorporated in 1951 pursuant to the Municipal Authorities Act of 1945. A nine-member board appointed by the County Commissioners administers the Airport Authority. The Airport Authority operates airport facilities in Unity Township and Rostraver Township, Westmoreland County, Pennsylvania

The County possesses the right to require audits of the Airport Authority and guarantees its indebtedness. In accordance with an associated trust and a service agreement dated August 30, 1979, the revenues or other cash received by the Airport Authority must be disbursed for specific purposes.

The activities of each facility are conducted within the geographic boundaries of the County primarily for the benefit of its residents.

The Airport Authority reports on a calendar year basis.

In 2015, Westmoreland County's contribution to the Westmoreland County Airport Authority was $2,341,235.

Westmoreland County Redevelopment Authority (Redevelopment Authority)

The Redevelopment Authority was established in 1962 pursuant to the Urban Redevelopment Act of 1945 (Public Law – 991) to assist in the administration of Community Development funds within Westmoreland County. A five-member board, all of whom are appointed by the County Commissioners, administers the Redevelopment Authority. County employees are responsible for managing the Redevelopment Authority under a contract between the Redevelopment Authority and the County. The Commissioners are also responsible for review and approval of the annual budget.

Block grants received on a pass-through basis from the County are the principal source of revenue. The County is responsible for funding deficits and has the right to require audits of the organization.

The activities of the Redevelopment Authority are conducted within the geographic boundaries of the County for the benefit of County residents.

The Redevelopment Authority reports on a calendar year basis.

The Westmoreland County Community College (Community College)

The Community College was established in 1971 pursuant to the Community College Act of 1963. The Community College is subject to the policies, standards, rules and regulations adopted by the state Board of Education to provide for the establishment, operation and maintenance of community colleges. A 15-member Board of Trustees, all of whom are appointed by the County Commissioners, administers the Community College.

The County Commissioners, as local sponsors of the Community College, are responsible for reviewing and approving the Community College's operating and capital budgets prior to submission to the State, which has final approval. The County Commissioners are also responsible for approving any debt issued on behalf of the Community College subject to final approval by the State.

Primary revenue sources are student tuition and fees and county and state appropriations. State appropriations are to fund allowable operating and capital costs based upon formulas set by the Pennsylvania Department of Education. The County, as a local sponsor, is responsible for financing one-third of operating costs and one-half of capital costs. Student tuition and fees fund the remaining balance of revenue.

The activities of the Community College are conducted within the geographic boundaries of the County, but enrollment in the Community College is not limited to residents of the County. The Community College operates on a fiscal year ending June 30.

In November 1999, the Governmental Accounting Standards Board (GASB) released Statement No. 35 "*Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities.*" This statement is scheduled for a phased implementation (based on size of the college or university) through fiscal years ending in 2004. The Community College was required to implement those changes in the fiscal year ending June 30, 2003. The changes in the financial statement presentation provide a comprehensive one-line presentation of the Community College and require capitalization of assets and recording of depreciation. In reference to GASB Statement No. 35, the Community College elected early implementation of these changes. Since the Community College had historically recorded depreciation, the only significant changes made in order to comply with the new requirements were the elimination of encumbrances, interfund receivables, payables and loans, and interfund transfers.

The Financial Statements of Westmoreland County Community College have been prepared on the accrual basis.

In 2015, Westmoreland County's contribution to the Westmoreland County Community College was $3,568,182.

(2) Summary of Significant Accounting Policies

A. Measurement Focus and Basis of Accounting

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

1. Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government (including its blended component unit), as well as its discretely presented component units. In the government-wide statement of net position, governmental activities are presented on a consolidated basis and are reflected on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except agency fund financial statements are reported with no measurement focus. Fiduciary funds financial statements are not included in the government-wide financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "*Accounting and Financial Reporting for Nonexchange Transactions*".

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate the indirect costs between governmental activities to avoid a "doubling up" effect.

2. Fund Financial Statements

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances/net position, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statements includes financial information for the agency funds. The agency funds of the County primarily represents assets held by the County in a custodial capacity for other individuals or governments.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues, *except property taxes*, to be available if they are collected within 180 days of the end of the current fiscal period. Property taxes are deemed available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Licenses, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Non-current portions of long-term receivables (special assessment) due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Non-current portions of other long-term receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current position, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary Funds

The County's enterprise funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position. The Board applies all GASB pronouncements.

Proprietary fund operating revenues, and expenses such as charges for services, and costs associated with operating the business type activities; result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues and expenses, such as subsidies, investment earnings, and interest expense, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than an expense.

B. Basis of Presentation

The determination of major funds is based on minimum criteria as set forth in GASB Statement No. 34. The non-major funds are combined in a column in the fund financial statements. The following are the County's major funds:

1. Governmental Fund Types

a. General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues of this fund are primarily derived from real estate taxes, State and Federal grants, and fees for services. Many of the basic activities of the County are accounted for in this fund, including operation of general County government, boards, commissions, the court system, and health and welfare activities.

b. Behavioral Health/Developmental Services Fund

The Behavioral Health/Developmental Services Fund is used to account for the proceeds of specific revenue sources related to the provision of behavioral health services that are restricted to expenditures for those specified purposes. The primary source of revenue for this fund is federal and state grants which is restricted for this respective program.

c. Area Agency on Aging Fund

The Area Agency on Aging is used to account for the proceeds of specific revenue sources related to the provision of specific services for the elderly of the County that are restricted to expenditures for those specified purposes. The primary source of revenue for this fund is federal and state grants which is restricted for this respective program.

d. Children's Bureau Fund

The Children's Bureau Fund is used to account for the proceeds of specific revenue sources related to the provision of Children and Youth services that are restricted to expenditures for those specified purposes. The primary source of revenue for this fund is federal and state grants which is restricted for this respective program.

2. Proprietary Fund Types

a. Enterprise/Westmoreland Manor

An Enterprise Fund is used to account for operations of the Westmoreland County Nursing Home, that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, and cost reimbursement plans.

b. Enterprise/911 Fund

The 911 Fund is used to account for operations of the County's Emergency Communication System, that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, and cost reimbursement plans.

c. Enterprise/Industrial Development Corporation

The Industrial Development Corporation is used to account for Economic Development and Railroad ownership and operation, that is financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, and cost reimbursement plans.

d. Enterprise/Health Choices

The Health Choices Fund is used to account for the risk sharing agreement with the Department of Public Welfare to assure certain behavioral health risk pursuant to the Health Choices Behavioral Services Program, that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, and cost reimbursement plans.

3. **Other Fund Types**

a. Retirement Trust Fund

The Employee Retirement Trust Fund is used to account for the revenue (i.e., member contributions, County appropriations, and net investment income) and the expenditures (i.e., contributions refunded, retirement allowances, and death benefits paid) of the Retirement Trust Fund. The Employee Retirement Trust fund has a separate financial audit. The fiscal annual reporting year is December 31, 2015.

b Agency Funds

Agency Funds consist of restricted assets of the various row offices of the County. The row office funds, in essence, are escrow funds maintained with the row offices for bail posted, funds held from sheriff's sales, realty transfer taxes held and owed to other governmental entities, and other funds reserved for disposition of legal actions.

C. Cash Equivalents

Cash equivalents include highly liquid investments with original maturities, when purchased, of three months or less.

D. Inventories

Inventories consist of expendable materials and supplies inventories and are stated at latest invoice price which approximates costs using the first-in, first-out method of accounting. Inventories in the governmental fund types are recorded as expenditures when requisitioned for use (consumption method) and are classified as non-spendable in fund balance.

E. Prepaid Assets

Prepaid assets consist primarily of contracts longer than one year. Prepaid assets in the governmental fund types are recorded as expenditures monthly (consumption method) and are classified as non-spendable in fund balance.

F. Investments

Investments are carried at fair value. Unrealized appreciation or depreciation on investments due to changes in market value is included in net investment income in operations each year. All investment transactions are recorded on the trade date.

G. Capital Assets

Capital Assets, which include property, plant, equipment and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 ($50,000 for infrastructure assets) and an estimated useful life exceeding one year. Such assets are recorded at historical costs. Donated capital assets are recorded at the estimated fair market value at the time of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The capital assets of the County are depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	10 - 50	Years
Equipment, furniture and fixtures	3 - 20	Years
Vehicles	3 - 5	Years
Infrastructure	20 - 50	Years

H. Compensated Absences

The County's vacation policy for union and non-union employees provides that such employees are to take vacation within one year of their anniversary date with no carry forward provisions. Under the County's sick leave policy, employees may accumulate from 170 days to a maximum of 200 days. Westmoreland Court Association of Professional Employees (WCAPE) has no cap on days. Upon retirement or death, the County will reimburse an employee or their beneficiary for all unused accumulated sick days at the following agreed amounts; United Mine Workers at twenty-two dollars, Assistant District Attorneys Public Defender, Prison Professional – Local 205 Teamster, Court-Related and Court Appointed, and WCAPE at twenty-five dollars, Service Employee International Union and Non-Union at fifty dollars, Park Police at sixty dollars, Local 205 Teamster – Children Bureau and Behavioral Health at eighty dollars and Detectives Fraternal Order of Police at forty percent of their daily rate. The County accrues an amount for the future sick leave to the extent that is probable that benefits will result in termination payments. The governmental funds record the current liability for these compensated absences if any; having matured in the event of employee resignation or retirement, in the respective fund. The government wide and enterprise fund statements accrue the total liability.

I. Restricted Assets

Assets whose use is limited to a specific purpose have been classified as "restricted" in the statements of net position and balance sheets and offset by either corresponding liabilities or reserved and restricted net position or fund balances. The restricted amounts are held for future debt service payments, payment of workers compensation claims, payment of self-insurance claims, payment of health choices liabilities, and funds held in fiduciary capacity.

J. Net Position/Fund Balances

GASB Statement No. 54 establishes accounting and financial standards for all governments that report governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions as follow:

Non-spendable – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally required to be maintained intact.

Restricted – This classification consists of amounts that are restricted to specific purposes. The County's restricted fund balances consist of external enabling legislation for the state, federal or local government grants.

Committed – This classification consists of amounts used for specific purposes imposed by formal action of the County's highest level of decision-making authority (County Commissioners). The removal or modification of the use of committed funds can only be accomplished by formal action by the County Commissioners. The County's formal action is done by resolution.

Assigned – This classification consists of amounts constrained by the County's intent to be used for specific purposes that are neither restricted nor committed. The County Commissioners policy is for the Director of Financial Administration to assign amounts to be used for specific purposes before issuance of audited financial statements. After such fund assignation, the Director of Financial Administration will provide the County Commissioners with a full reporting of its action within thirty days.

Unassigned – This classification consists of amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance.

The County's GASB 54 Fund Balance Policy is to apply expenditures against any, restricted fund balance, committed fund balance, assigned fund balance, and then unassigned fund balance.

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment In Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the Board and management and can be increased, reduced or eliminated by similar actions.

K. Property Taxes

The County's property taxes are levied and receivable on March 1, based on the assessed (taxable) value as of the prior January 1, for all general property located in the County. All taxes for municipalities are due and payable by June 30, and are considered delinquent effective July 1. Annually, as of December 31, all delinquent taxes are submitted to the County Tax Claim Bureau for collection. Third Class Cities' collections are sent on an individual basis. Delinquent collection efforts are pursued for a period of two years, at which time delinquent property tax sale proceedings begin. Liens are filed on March 15 of the year subsequent to the tax levy. At year-end, delinquent property taxes not expected to be collected within 60 days are reflected as deferred inflow of resources in the fund financial statements.

L. Interfund Transactions

The County affects a variety of transactions between the funds to finance operations in connection with its operations. Accordingly, to the extent that certain interfund transactions have not been paid or received as of December 31, 2015, appropriate interfund receivables or payables have been established.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as Internal Balances.

Amounts are transferred between funds of the county to provide matching funds required by grant agreements, to fund certain operations and to reimburse for expenditures. These transfers are reported as Other Financing Sources and Uses on the fund financial statements with no eliminations occurring. The government-wide financial statements report the residual amount of transfers between the governmental activities column and the business-type activities columns.

M. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In accordance with GASB Statement No. 23, "*Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities*", the County has adopted the following policy for current refundings and advance refundings resulting in defeasance of debt reported in government wide and proprietary funds.

The difference between the reacquisition price and the net carrying amount of the old debt, as well as the related bond issuance costs, will be deferred and amortized in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. On the balance sheet, the deferred amount is reported as a deduction from or an addition to the new debt liability.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Budget

The County follows the budget procedures required by Public Law within the County Code.

Each September, all County departments are required to submit their annual budget requests for the ensuing year. In early October, personnel in the Department of Financial Administration, acting as staff for the County Board of Commissioners, conduct preliminary budget hearings with each department head. Once all of the departmental budget requests have been reviewed, a proposed GAAP basis budget is presented to the Commissioners. This proposed budget reflects, as nearly as possible, the estimated revenues and expenditures for the upcoming year in accordance with generally accepted accounting principles.

Once approved by the Commissioners, the proposed budget is summarized in a format prescribed by the Pennsylvania Department of Community and Economic Development. The proposed budget is then made available for public inspection, by public notice, for at least twenty days prior to the date set for adoption. Likewise, the date set for final action on the budget is made a matter of public notice for at least ten days. The proposed budget, as amended, which includes all governmental funds of the primary government, the Westmoreland Manor Enterprise Fund, 911 Surcharge, and Healthchoices is adopted no later than December 31 for the following year. Appropriations lapse at year-end. Encumbered balances are reappropriated in the ensuing year.

Subsequent to publication of public notice, any proposed revisions to the budget that increase estimated expenditures in the proposed budget by more than 10% in the aggregate or more than 25% in any function over the proposed budget made available for public inspection must be made available again for public inspection before adoption. Once adopted, the approval of the County Commissioners is required to amend the total appropriation. The County Code establishes the objective of expenditures level as the legal level of control. To improve budgetary control and correspond to the detail in which the budget is presented to the public, the County establishes working control of its appropriations by fund, by department and by object of expenditures. County budget policy permits the amendment of the department budgets within major objects without Commissioner approval. Amendments, which increase the major object budget of departments, must be approved at a public meeting.

O. Unearned Revenues

Revenues that are received but not earned are recorded as unearned revenues in the government-wide and enterprise funds financial statements. In the County's governmental funds, unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the governmental funds' balance sheet and revenue is recognized.

P. Adoption of Governmental Accounting Standards Board Statements

The County adopted the requirements of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*". The adoption of this statement resulted in the modification of Note 6 and the restatement of net position (see Note 14).

The County adopted the requirements of GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*". The adoption of this statement had no effect on previously reported amounts.

Q. Pending Changes in Accounting Principles

In February 2015, The GASB issued Statement No. 72 *"Fair Value Measurement and Application"*. The County is required to adopt Statement No 72 for its calendar year 2016 financial statements.

In June 2015, the GASB issued Statement No. 73, *"Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68"*. The County is required to adopt Statement No. 73 for its calendar year 2017 financial statements.

In June 2015, The GASB Issued Statement No. 74 *"Financial Reporting for Postemployment Benefit Plans Other than Pensions.* The County is required to adopt Statement No. 74 for its calendar year 2017 financial statements.

In June 2015, The GASB issued Statement No. 75 *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"* The County is required to adopt Statement No. 75 for its calendar year 2018 financial statements.

In June 2015, the GASB issued Statement No. 76, *"The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments"*. The County is required to adopt statement No. 76 for its calendar year 2016 financial statements.

In August 2015, the GASB issued Statement No. 77, *"Tax Abatement Disclosures"*. The County is required to adopt statement No. 77 for its calendar year 2016 financial statements.

In December 2015, the GASB issued Statement No. 78, *"Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans"*. The County is required to adopt statement No. 78 for its calendar year 2016 financial statements.

In December 2015, the GASB issued Statement No. 79, *"Certain External Investment Pools and Pool Participants"*. The County is required to adopt statement No. 79 for its calendar year 2016 financial statements.

In January 2016, the GASB issued Statement No. 80, *"Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14"*. The County is required to adopt statement No. 80 for its calendar year 2017 financial statements.

In March 2016, the GASB issued Statement No. 81, *"Irrevocable Split-Interest Agreements"*. The County is required to adopt statement No. 81 for its calendar year 2017 financial statements.

In March 2016, the GASB issued Statement No. 82, *"Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73"*. The County is required to adopt statement No. 82 for its calendar year 2017 financial statements.

The County has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

(3) Deposit and Investment Risk

A. Primary Government

The bank and carrying values of cash and cash equivalents and investments at December 31, 2015, excluding the pension trust fund, are summarized by financial statement classification below:

	Book Balance	Bank Balance
Primary Government		
Unrestricted Cash	$ 50,549,018	$ 52,444,459
Unrestricted Investments	619,468	619,468
Restricted Cash	13,315,436	13,315,436
Restricted Investments	23,010,471	23,010,471
Subtotal	87,494,393	89,389,834
Fiduciary		
Unrestricted Cash	7,508,930	7,914,435
Total Primary Government	$ 95,003,323	$ 97,304,269

Deposits

At December 31, 2015, the County's primary government's deposits, excluding the pension trust fund, had a carrying amount of $94,636,237 and a bank balance of $97,304,270. Of the bank balance, $1,840,794 was covered by federal depository insurance, and $93,014,493 in deposits are covered by collateral held under the Pooling Method and $2,448,983 was unsecured.

As of December 31, 2015, the primary government had $12,724 cash on hand.

Investments

As of December 31, 2015, the County's primary government, excluding the pension trust fund, had the following investments and maturities.

Investment Type	Fair Value	Less Than 1 Year	1-5 Years	5-10 Years
US Government Treasuries	$ 23,629,939	$ 818,039	$ 22,371,179	$ 440,721
Total	$ 23,629,939	$ 818,039	$ 22,371,179	$ 440,721

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's Excess Operating Funds Investment Policy (Operating Investment Policy) states that maturities shall be set to generally match the projected cash flow requirements for the County as determined by the Director of Financial Administration, unless market conditions dictate otherwise.

Credit Risk – The unrestricted cash balances of funds, except for the Pension Trust Fund, are maintained in individual and pooled bank deposit accounts and various separate investment instruments.

The County uses the Third Class County Code as its investment policy. The County's investment policy mitigates custodial credit risk by requiring collateralization of uninsured balances of certain investments, including certificates of deposit, savings accounts, time deposits, checking with interest accounts, and repurchase agreements. The County's investment policy limits collateral to U.S. Treasury Obligations and U.S. Government Agency investments. The policy requires a collateralization level of 102% of the market value of principal and accrued interest and that collateralization be pledged in accordance with act 72 of the Pennsylvania State Legislature, Section 3836-1 through Section 3836-6. The Code authorizes the County to invest in the following types of investments:

1. U.S treasury bills;
2. Short-term obligations of the United States government or its agents or instrumentalities;
3. Deposits in savings accounts or time deposits which are fully insured or collateralized;
4. Obligations of the United States government or any of its agencies or instrumentalities; obligations of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities;
5. Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the only investments of that company are the authorized investments for County funds listed in items (1) through (4) above;
6. Fully insured or collateralized certificates of deposit at commercial banks, and savings and loan associations accepted as depository institutions under the Third Class County Code; and
7. Commercial paper and prime commercial paper.

As of December 31, 2015, the County's operating investments had credit quality ratings as follows:

Investment Type	Credit Quality Rating	Percent of Investment Type
U.S. Government Agencies	AAA	100%

Custodial Credit Risk – For deposits and investments of the primary government, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the County's $97,304,270 in deposits, $95,463,476 is held by the depository, not in the name of the County. None of the County's investments were exposed to custodial credit risk at December 31, 2015.

Concentration of Credit Risk – The County places no limit on the amount that the County may invest in any one issuer. More than 5 percent of the County's investments are in U.S. Government Treasuries. These investments are 100% of the County's total investments in U.S. Agencies.

B. Pension Trust Fund

Cash and Short-Term Investments

Cash and short term investments consist of cash, cash equivalents and investments with a maturity date of twelve months or less. At December 31, 2015, cash and cash equivalents consisted of the following:

	2015
Checking	$ 2,470,988
Cash Equivalents	6,370,159
Total	$ 8,841,147

Net Appreciation (Depreciation) in Fair Value of Investments

The net appreciation (depreciation) in fair value of investments is the change in the relationship between cost and fair value of the investments. For the year ended December 31, 2015, the change in the relationship between cost and fair value of investments was:

	Fair Value	Cost	Net Unrealized Appreciation (Depreciation)
Beginning of Year:			
US Government Securities	44,514,044	44,089,176	424,868
Municipal Bonds	35,256,071	34,513,956	742,115
Domestic Corporate Debt Obligations	1,757,557	1,733,296	24,261
Domestic Common Stock	129,211,218	91,976,624	37,234,594
Registered Investment Companies	12,338,879	12,225,645	113,234
Partnerships/Joint Ventures	98,504,231	83,453,274	15,050,957
Asset Backed Securities	41,773,259	30,390,076	11,383,183
Mutual Funds	16,296,838	15,673,116	623,722
Mortgages	18,122,593	18,045,795	76,798
Exchange Traded Funds	4,539,208	4,615,628	(76,420)
Total	402,313,898	336,716,586	65,597,312
End of Year:			
US Government Securities	58,536,407	58,703,206	(166,799)
Domestic Corporate Debt Obligations	26,897,101	26,783,268	113,833
Municipal Bonds	727,144	728,444	(1,300)
Domestic Common Stock	102,312,190	81,614,900	20,697,290
Fixed Income Accounts	10,753,690	10,703,043	50,647
Mutual Funds	107,736,874	95,260,869	12,476,005
Alternative Investments	51,031,690	39,942,976	11,088,714
Asset Backed Securities	12,960,819	12,565,531	395,288
Mortgages	12,866,853	12,896,217	(29,364)
Exchange Traded Funds	15,662,058	16,638,233	(976,175)
Totals	$ 399,484,826	$ 355,836,687	43,648,139
Net Unrealized Depreciation			(21,949,173)
Net Realized Gain on Sale of Investments			16,411,924
Net Depreciation in Fair Value of Investments			$ (5,537,249)

Net realized gain on sale of investments is the net gain over loss of investments sold computed as the difference between proceeds of sale and the original costs of investments sold. The calculation of realized gains and losses is independent of the calculation of net appreciation (depreciation) in the financial statements. Unrealized gains and losses on investments sold in the current year that had been held for more than one year were included in investment income reported for a previous year or years as part of the reported net appreciation or depreciation for those years.

Domestic corporate debt obligations and common stocks are all publicly traded companies.

US Government securities are government mortgage obligations, US Treasury notes, or US Treasury Bonds.

Investments in Partnerships/Joint Ventures are Hedge Fund Investments. Hedge Funds are multi-manager investment vehicles in which capital is allocated among a select group of investment managers (Portfolio Funds) in the Hedge Fund Industry. These Portfolio Funds utilize a variety of investment strategies to invest in both domestic and international markets.

Cash equivalents are investments in U.S. Treasury Bills and Corporate Debt Obligations that have maturities of three months or less and funds held in Black Rock Funds, an institutional money market.

The following investments represent 5 percent or more of the Plan's assets at December 31, 2015:

4,359,526 shares of Advisors Inner Circle Fund, Inc., (McKee International Equity Institutional Class) which is a Registered Investment Company and represents 12.47 percent of the Plan's Assets.

258,864 shares of Vanguard, Inc., (Vanguard 500 Index) which is a Registered Investment Company and represents 12.03 percent of the Plan's Assets.

24,263,700 shares of Grosvenor Institutional Partners, LTD which is a publicly traded partnership and represents 5.98 percent of the Plan's Assets.

There were no other investments in any one organization that represents 5 percent or more of plan assets.

Deposits

Custodial Credit Risk – For deposits this is the risk that in the event of the failure of a depository financial institution a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The fund has a policy that deposits must be held in insured depositories satisfactory to the fund and must be fully collateralized. This policy is in accordance with Act 72 of the Commonwealth of Pennsylvania, dated August 6, 1971. Act 72 permits deposits to be collateralized on pooled basis with securities held by the pledging institution.

At December 31, 2015, the Fund's deposits for cash and cash equivalents had a carrying amount of $8,841,147 and a bank balance of $8,745,263 of which $8,495,263 was collateralized as follows:

Uninsured and collateralized with securities pledged by the financial institution on the pooled basis.

PNC Bank	$ 2,124,709
PNC Advisors	6,370,554
Total	$ 8,495,263

At December 31, 2015, $250,000 of the Fund's bank balance was covered by Federal Depository Insurance Corporation (FDIC) insurance.

Deposits held at PNC Bank represents 28 percent of the Fund's cash and cash equivalents. Cash equivalents held at PNC Advisors represents 72 percent. These deposits do not include short term investments.

Investments

Custodial Credit Risk – For investments this is the risk that in the event of failure of the counter party (e.g. Broker – dealer) to a transaction, a government will not be able to recover the value of its investments in collateral securities that are held in the possession of another party. All investments of the Fund are held in trust at PNC Advisors, in the County's name.

Interest Rate Risk – Arises from investments in debt instruments and is defined as "the risk that changes in interest rate will adversely affect the fair value of the investment". The fund has a policy that the maturities of investments held in the portfolio are at the discretion of the investment manager. However, the effective duration of the fixed income section should not exceed +/- 1.5 years of the Lehman Brothers Aggregate Index duration.

Credit Risk – Is the risk that an issuer or the other counter party to an investment will not fulfill its obligation to the Fund. The Fund's policy on credit risk is as follows:

Equity Issues – There are no qualitative guidelines suggested with regard to equity ratings, rankings, etc., except that prudent standards should be developed and maintained by the investment managers. Convertible bonds will be considered as an equity investment and must be rated investment grade (Baa/BBB) or better by Moody's Investment Service or Standard and Poor's.

Fixed Income Securities – Domestic bonds held in the portfolio must be rated investment grade (Baa/BBB) or better by Moody's Investment Service or Standard and Poor's.

Cash Equivalents – If commercial paper is used for short term investments, it must be of high quality, rated at least the equivalent of A-1 or P-1 by Moody's Investment Service or Standard and Poor's.

As of December 31, 2015, the Pension Trust Fund investments are as follows:

	Fair Value	Actual Rating	No Maturity Date	Less Than 12 Months	1 - 5 Years	6 - 10 Years	More Than 10 Years
US Government Securities	$ 58,536,407	AAA	$ -	$ 923,435	$ 23,495,122	$ 15,446,392	$ 18,671,458
Domestic Corporate Debt	26,897,101	BA1	-	2,329,004	13,190,281	10,162,602	1,215,214
Municipal Bonds	727,144	AA3	-	-	251,503	225,844	249,797
Domestic Corporate Stock	102,312,190	N/A	102,312,190	-	-	-	-
Fixed Income Accounts	10,753,690	N/A	-	-	10,753,690	-	-
Mutual Funds	107,736,874	N/A	107,736,874	-	-	-	-
Alternative Investments	51,031,690	N/A	51,031,690	-	-	-	-
Asset Backed Securities	12,960,819	N/A	-	-	250,100	3,649,360	9,061,359
Mortgages	12,866,853	N/A	-	-	1,045,783	1,084,406	10,736,664
Exchange Traded Funds	15,662,058	N/A	15,662,058	-	-	-	-
Totals	$ 399,484,826		$ 276,742,812	$ 3,252,439	$ 48,986,479	$ 30,568,604	$ 39,934,492

C. Component Units

Westmoreland County Airport Authority

The Authority is required by Act 72 of the Commonwealth of Pennsylvania, dated August 6, 1971, to place its funds with depository financial institutions that are fully insured by the Federal Depository Insurance Corporation (FDIC) or in accounts that are collateralized by the depository financial institution. Public monies may be collateralized on a pooled basis with the collateral pledged held by an agent of the Authority's depository financial institution.

The Authority is authorized to invest in U.S. Treasury bills, short term obligations of the Federal Government or its agencies, and time deposits of insured institutions. The Authority considers all investments with an original maturity date of three months or less to be cash equivalents.

As of December 31, 2015, the Authority's deposits were all considered to be cash equivalents.

The Authority's deposits with financial institutions are fully covered by FDIC Insurance for the first $250,000 of deposits. Deposits in excess of $250,000 are secured by pooled collateral held by an agent of the Authority's bank in the bank's name, as permitted by Act 72 of the Commonwealth of Pennsylvania.

Custodial Credit Risk – For deposits and investments, custodial credit risk in the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2015, the Authority's cash balances were $3,084,935 and its bank balances were $3,138,556. Of these bank balances, $2,853,491 was collateralized with securities held by the pledging financial institutions, or by their trust departments or agents, but not in the Authority's name. The Authority does not have a written policy to limit its exposure to custodial credit risk.

Restricted Cash:

FAA Cash Account – Cash in the FAA account is restricted in use. This cash account is used to accumulate and to pay the state, local, and federal share of various construction projects. The balance of this account as of December 31, 2015, was $681.

PFC Cash Account – Cash in the PFC account is restricted in use. The cash account is used to accumulate the FAA approved passenger facility charges at the Latrobe Airport. Passenger facility charges are $4.50 per person as of August 1, 2012. The PFC's collected are to be used to assist the Authority in paying its share of various capital projects. Effective July 1, 2015, the PFC charges can only be used for capital projects for related airline services. The balance of this account as of December 31, 2015, was $430,666.

2014 Capital Project – Cash from the 2014 Bond issue for the Capital Project is restricted in use. Balance of this account as of December 31, 2015, was $2,571,687.

Westmoreland County Redevelopment Authority

Deposits and investments are reported as cash and cash equivalents, restricted cash and cash equivalents, and restricted investments.

At December 31, 2015, the Authority had the following investments:

Investment Type:	Fair Value	Weighted Average Maturity (Months)
Restricted:		
Commercial Paper	$444,552	0.30
Portfolio Weighted Average Maturity (Months)		0.30

Interest Rate Risk – The Authority's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The unrestricted and restricted cash balances of funds are maintained in individual bank deposits and various separate investment instruments. The Authority follows the County investment policy. The Third Class County Code authorizes the Authority to invest in the following types of investments:

1. U.S treasury bills;
2. Short-term obligations of the United States government or its agents or instrumentalities;
3. Deposits in savings accounts or time deposits which are fully insured or collateralized;
4. Obligations of the United States government or any of its agencies or instrumentalities; obligations of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities;
5. Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the only investments of that company are the authorized investments for County funds listed in items (1) through (4) above;
6. Fully insured or collateralized certificates of deposit at commercial banks, and savings and loan associations accepted as depository institutions under the Third Class County Code; and
7. Commercial paper and prime commercial paper.

At December 31, 2015, the Authority's investment in commercial paper was rated A-1 + by Standard & Poor's.

Concentration of Credit Risk – The Authority places no limit on the amount the Authority may invest in any one issuer. More than 5 percent of the Authority's investments are in commercial paper, which represents 100% of the Authority's total investments.

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The County's policy limits custodial credit risk on deposits by requiring deposits to be fully insured or collateralized. As of December 31, 2015, all Public Fund Deposits not covered under the FDIC insurance coverage, are covered by Act No. 72 of the 1971 Pennsylvania Session.

Custodial Credit Risk – Investments – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the Authority's $444,552 investment in commercial paper, $444,552 of the underlying securities are held by the investment's counterparty, not in the name of the Authority.

Westmoreland County Community College

WCCC Deposits

At June 30, 2015, the carrying amounts of WCCC reconciled cash accounts (checking accounts and money markets) were $11,426,623, with bank balances of $12,725,268. Of the bank balance, $250,000 was covered by federal depository insurance and the balance was secured by pledged bank collateral under the pooled collateral agreement described in Pennsylvania Act 72. WCCC does not carry any bank balance over and above the insured and secured amounts.

Foundation Deposits

At June 30, 2015, the carrying amount and bank balances of Foundation cash accounts (checking accounts and money markets) was $1,192,740. At times, cash balances may exceed the FDIC limit. Any balances greater than the FDIC limit are not insured. Of the bank balance, $250,000 was covered by federal depository insurance.

WCCC & Foundation Investments

Interest Rate Risk – WCCC has a formal investment policy, in which high and moderate volatile investments, including all equity investments, are to be avoided as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – WCCC's investment policy limits its investment choices to fixed income investments limited to obligations of the United States of America or any agency or instrumentalities backed by the full faith and credit of the United States of America and the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth.

Concentration of Credit Risk – WCCC places no limit on the amount they may invest in one issuer.

The certificates of deposit are covered by federal deposit insurance up to $250,000 at each bank of investment. The balances in excess of $250,000 are covered by collateral held at the respective banks as described in Pennsylvania Act 72.

Investment	Maturities	Fair Value
WCCC		
Certificates of Deposit	1 to 3 years	$ 1,700,000
Foundation		
S&T Wealth Management*		1,808,151
United States Treasury Notes	Aug 15 thru Aug 18	223,245
	Total	$ 3,731,396

*Includes fixed income securities, mutual funds and equities.

Investments as of June 30, 2015

	Cost	Fair Value	Carrying Value
WCCC:			
Certificates of deposit	$ 1,700,000	$ 1,700,000	$ 1,700,000
Foundation:			
Securities, equity and fixed-income	1,449,444	1,808,151	1,808,151
U.S. treasury notes	266,894	223,245	223,245
Total	$ 3,416,338	$ 3,731,396	$ 3,731,396

The following summarizes the investment return and its net asset classification for the year ended June 30, 2015:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividents	$ 46,800	$ 33,899	$ -	$ 80,699
Realized unrealized gains (losses)	13,194	16,203	12,477	41,874
Total return on investments	$ 59,994	$ 50,102	$ 12,477	$ 122,573

Westmoreland County Transit Authority

Deposits – The Authority is required by Act 72 of the Commonwealth of Pennsylvania, dated August 6, 1971, to maintain deposits that are properly collateralized. Collaterization is permitted to be on a "pooled" basis.

Investments – The Authority is authorized to invest in U.S. Treasury Bills and short term obligations of the Federal Government or its instrumentality obligations.

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits might not be recovered. The Authority does not have a policy regarding custodial credit risk; however, deposits are in compliance with Act 72. As of June 30, 2015, $2,170,399 of the Authority's bank balance of $2,515,456 were exposed to custodial credit risk as follows:

United and Uncollateralized with securities held by pledging financial institutions on a polled basis	$2,170,399

As of June 30, 2015, $345,058 of the Authority's bank balances were covered by FDIC insurance and were either in obligations of the U.S. Government or its agents or instrumentalities or in United States Treasury Bills.

Interest Rate Risk – Interest rate risk arises from investments and is defined as "The risk that changes in interest rates will adversely affect the fair value of the investment". During the year and at the year end, June 30, 2015, the Authority's investments consisted of deposits with financial institutions and had no significant interest rate risk.

Investments - The authority is authorized to invest in U.S. Treasury bills, short term obligations of the U.S. Government and federal agencies, insured savings, and checking accounts and certificates of deposits in banks, savings and loan associations and credit unions, general obligation bonds of the federal government, the Commonwealth of Pennsylvania or any state agency or of any Pennsylvania political subdivision, and shares of mutual funds whose investments are restricted to the above categories.

(4) Interfund Transactions

The County affects a variety of transactions between its funds. These transactions are performed in the normal course of transacting County business in order for certain funds to cover the expenses of the other funds until those funds receive available resources in order to repay the amount. The majority of interfund receivable and payable balances represent adjustments to reimburse the General Fund for cash disbursements made on behalf of other funds, or subsidies owed to other funds to cover operating deficits. The individual interfund receivable and payable balances at year end are as follows:

	Interfund Receivables	Interfund Payables
Major Funds		
General Fund	$ 14,630,140	$ 2,828,009
Behavioral Health/Developmental Services	86,869	618,847
Area Agency on Aging	-	598,479
Childrens Bureau	-	5,426,567
Total Major Funds	14,717,009	9,471,902
Other Governmental Funds		
Special Revenue Funds		
Liquid Fuels	-	81,725
Domestic Relations	-	144,157
Human Services	-	857
Hazmat Response	-	2,694
Offender Supervision	-	277,960
Records Improvement	-	67
Hotel Tax	-	136
Prison Canteen	-	124
Capital Projects Funds		
Community Development	-	553,938
Home Investment	-	17,499
2013 Bond Construction	-	382,393
General Capital Reserve	-	708,075
Neighborhood Stabilization	11,214	5,419
Total Other Governmental Funds	11,214	2,175,044
Proprietary Funds		
Industrial Development Corporation	280,004	-
Westmoreland Manor	-	41,235
911 Surcharge	3,199,186	6,430,426
Health Choices	-	88,806
Total Proprietary Funds	3,479,190	6,560,467
Total Primary Government	$ 18,207,413	$ 18,207,413

Interfund loan receivable/loan payable

The Interfund loan receivable and payable are loans within the Primary Government. The individual Interfund loan receivables and payables balances at year end are as follows:

	Loan Receivable	Loan Payable
General Fund	$ 368,881	$ -
Capital Project Funds		
Community Development Fund	2,131,748	-
Total Governmental Funds	2,500,629	-
Proprietary Fund		
Industrial Development Corporation	-	2,500,629
Total Proprietary Funds	-	2,500,629
Total Primary Government	2,500,629	2,500,629
Total Primary Government loan receivable/payable	$ 2,500,629	$ 2,500,629

In 2015, the General Fund transferred $16,460,561 for debt service obligations ($9,371,973), matching fund for federal grant programs ($4,828,018) and operating subsidies for 911 Surcharge and Industrial Development Corporation ($2,460,570). Other transfers made in 2015 consisted of amounts transferred for construction projects and unrestricted revenues generated in special revenue funds that were transferred for use as the county saw fit. A summary of transfers is as follows:

	Transfers in	Transfers out
Major Funds		
General Fund	$ 2,107,939	$ 16,460,561
Behavioral Health/Developmental Services	1,343,777	84,529
Area Agency on Aging	410,606	46,443
Children's Bureau	2,873,651	52,186
Total Major Funds	6,735,973	16,643,719
Other Governmental Funds		
Special Revenue Funds		
Liquid Fuels	-	81,725
Domestic Relations	1,291,531	201,288
Human Services	125,000	1,448
Hazmat Response	-	4,569
Offender Supervision	-	620,199
Records Improvement	-	13,080
Hotel Tax	-	3,162
Recorder of Deeds Improvement	-	151,388
Act 13	-	550,713
Debt Service Funds		
1993 F&G Refunding Bonds	7,090,000	-
1997 Refunding Bonds	133,750	-
General Obligation Bonds	2,148,223	-
Capital Project Funds		
Community Development	185,944	32,598
Home Investment	-	185,992
General Capital Reserve	-	708,075
2013 Construction Fund	-	382,393
Total Other Governmental Funds	10,974,448	2,936,630
Proprietary Funds		
Industrial Development Corporation	979,291	-
Westmoreland Manor	-	68,998
911 Surcharge	1,481,279	35,205
Health Choices	-	486,439
Total Proprietary Funds	2,460,570	590,642
Total Primary Government Transfers	$ 20,170,991	$ 20,170,991

(5) Capital Assets

Capital assets activity for the year ended December 31, 2015 was as follows:

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 3,510,323	$ -	$ -	$ 3,510,323
Construction in progress	9,830,851	8,048,631	(6,327,068)	11,552,414
Total capital assets not being depreciated	13,341,174	8,048,631	(6,327,068)	15,062,737
Capital assets being depreciated:				
Buildings and improvements	84,114,702	1,552,317	-	85,667,019
Equipment, furniture and fixtures	16,308,794	323,675	(6,400)	16,626,069
Vehicles	6,356,543	590,851	(85,260)	6,862,134
Infrastructure	34,857,940	6,963,583	-	41,821,523
Total capital assets being depreciated	141,637,979	9,430,426	(91,660)	150,976,745
Capital assets at historical cost	154,979,153	17,479,057	(6,418,728)	166,039,482
Less accumulated depreciation for:				
Buildings and improvements	(47,426,344)	(2,636,752)	-	(50,063,096)
Equipment, furniture and fixtures	(12,873,881)	(992,499)	6,400	(13,859,980)
Vehicles	(5,960,651)	(180,697)	85,260	(6,056,088)
Infrastructure	(19,949,705)	(650,795)	-	(20,600,500)
Total accumulated depreciation	(86,210,581)	(4,460,743)	91,660	(90,579,664)
Governmental activities capital assets, net	$ 68,768,572	$ 13,018,314	$ (6,327,068)	$ 75,459,818

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets not being depreciated:				
Land	$ 4,566,404	$ 554,942	$ -	$ 5,121,346
Construction in progress	493,775	868,826	(493,775)	868,826
Total capital assets not being depreciated	5,060,179	1,423,768	(493,775)	5,990,172
Capital assets being depreciated:				
Buildings and improvements	28,795,194	4,994,480	(4,699)	33,784,975
Equipment, furniture and fixtures	46,742,579	1,144,555	(1,876,582)	46,010,552
Vehicles	1,127,278	-	-	1,127,278
Infrastructure	29,429,258	3,699,329	-	33,128,587
Total capital assets being depreciated	106,094,309	9,838,364	(1,881,281)	114,051,392
Total capital assets at historical cost	111,154,488	11,262,132	(2,375,056)	120,041,564
Less accumulated depreciation				
Buildings and improvements	(24,213,044)	(475,312)	4,699	(24,683,657)
Equipment, furniture and fixtures	(36,738,595)	(1,910,944)	1,794,412	(36,855,127)
Vehicles	(1,117,754)	(1,736)	-	(1,119,490)
Infrastructure	(10,501,234)	(958,937)	-	(11,460,171)
Total accumulated depreciation	(72,570,627)	(3,346,929)	1,799,111	(74,118,445)
Business-type activities capital assets, net	$ 38,583,861	$ 7,915,203	$ (575,945)	$ 45,923,119

Depreciation expense was charged to functions as follows:

Governmental activities:	
Administration	$ 501,129
Judicial - Courts	305,736
Judicial - Court related	349,795
Public Safety - Corrections	1,645,659
Public Safety - Emergency Management	259,629
Public Safety - Other	73,464
Public Works	973,157
Human Services - Children and Youth	17,591
Human Services - Behavioral Health	50,177
Human Services - Aging	24,507
Human Services - Other	6,604
Parks and Recreation	251,778
Planning and Development	1,517
Total governmental activities depreciation expense	$ 4,460,743
Business-type activities:	
Industrial Development	$ 1,014,462
Nursing Home	1,058,398
9-1-1 Communications	1,273,522
Health Choices	547
Total business-type activities depreciation expense	$ 3,346,929

(6) Postemployment Benefits

A. Employee Retirement Trust Fund

1. Plan Description

The County sponsors the Westmoreland County Employee's Retirement Fund, (the "Plan"), a single employer, defined benefit, public employees' retirement fund for the benefit of all personnel who are regularly employed on a full time basis by the County except for the Transit and Airport Authorities and the Community College. The County's retirement plan was organized on January 1, 1945, and is in compliance with Act 96 of the Pennsylvania Legislature, the "County Pension Law", dated August 31, 1971. The plan is administered by the Westmoreland County Retirement Board, which is comprised of the three member board of County Commissioners, the County Controller and the County Treasurer. The plan requirements may be amended by act of the General Assembly of the Commonwealth of Pennsylvania.

The Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by contacting:

Westmoreland County Pennsylvania
Employee Retirement Fund
2 North Main Street, Suite 111
Greensburg, PA 15601

The Retirement Fund is presented on the accrual basis of accounting in conformity with generally accepted accounting principles as applicable to government entities.

A member becomes eligible for benefits at age 60 regardless of length of service, or at age 55 with 20 years of service. There are provisions for early retirement, disability pension payment, survivor's annuities, and death benefits. The Plan also provides for refunds upon application from an employee who terminates for any reason. Acceptance of refund forfeits all rights to further benefits under the Plan. Benefits and refunds of the plan are recognized as expenses of the fund when they are due and payable in accordance with the terms of the plan.

Normal monthly retirement pension is calculated based upon a monthly average of a member's highest salary or wage including overtime and shift premium compensation for 36 months, whether or not consecutive, multiplied by a specified percentage. Such percentage is based upon the number of years' service and class of service. The maximum percentage is not limited.

Disability pension payment is calculated at 25 percent of the final average salary in effect on date of disability. A more detailed description of the Plan is available from the Plan's administrative office.

2. Funding Policy

The County is required to contribute at an actuarially determined rate. Per Act 96 of 1971, as amended, contribution requirements of the Plan members and the County are established and may be amended by the General Assembly of the Commonwealth of Pennsylvania. The County Contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Administrative costs may be financed through investment earnings. Cost-of-living adjustments (COLA) are provided at the discretion of the Westmoreland County Employees Retirement Board.

Plan members are required to contribute 9 percent of their annual covered salary. Employees may also make voluntary contributions to the Plan. Plan members' contributions are recognized as revenue in the period in which contributions are due.

3 Net Pension Liability of the County

The total pension liability was based on an actuarial valuation dated January 1, 2015 and update procedures were used to rollforward the total pension liability to the December 31, 2015 measurement date. The components of the net pension liability of the County at December 31, 2015, were as follows:

	Governmental Activities	Westmoreland Manor	911 Surcharge	Health Choices	Total
Total Pension Liability	$ 329,204,996	$ 122,224,806	$ 19,189,316	$ 1,521,063	$ 472,140,181
Plan Fiduciary Net Position	285,522,930	106,006,851	16,643,094	1,319,234	409,492,109
Net Pension Liability	$ 43,682,066	$ 16,217,955	$ 2,546,222	$ 201,829	$ 62,648,072
Plan fiduciary net position as a percentage of the total pension liability	86.73%	86.73%	86.73%	86.73%	86.73%

Changes in the County's net pension liability for the plan for the year ended December 31, 2015 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/14	$ 451,943,878	$ 422,033,546	$29,910,332
Service Cost	3,545,301	-	3,545,301
Interest Cost	33,120,973	-	33,120,973
Changes of Benefit Terms	1,505,349	-	1,505,349
Changes for Experience	10,288,036	-	10,288,036
Changes of Assumption	-	-	-
Contributions-Employer	-	6,418,453	(6,418,453)
Contributions-Member	-	7,858,459	(7,858,459)
Net Investment Income	-	1,567,233	(1,567,233)
Benefit Payments, including Refunds of Member Contributions	(28,263,356)	(28,263,356)	-
Administrative Expense	-	(122,226)	122,226
Net Changes	20,196,303	(12,541,437)	32,737,740
Balances at 12/31/15	$ 472,140,181	$ 409,492,109	$62,648,072
Split of Net Pension Liability			
Governmental Activities	$ 329,204,996	$ 285,522,930	$43,682,066
Westmoreland Manor	122,224,806	106,006,851	16,217,955
911 Surcharge	19,189,316	16,643,094	2,546,222
Health Choices	1,521,063	1,319,234	201,829
Total	$ 472,140,181	$ 409,492,109	$62,648,072

Deferred Outflows of Resources

The total pension expense recognized in 2015 for the plan was $4,619,256 for the governmental activities, $1,715,004 for Westmoreland Manor, $269,256 for 911 Surcharge and $21,343 for Health Choices, for a total of $6,624,859. At December 31, 2015, the County reported deferred outflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources
Difference Between Expected and Actual Experience	$ 8,878,721
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	23,652,618
Total	$ 32,531,339
Split of Deferred Outflows of Resources	
Governmental Activities	$ 22,682,840
Westmoreland Manor	8,421,516
911 Surcharge	1,322,179
Health Choices	104,804
Total	$ 32,531,339

The deferred outflows of resources will be recognized in pension expense as follows:

	Deferred Outflows of Resources				
Year Ended December 31:	Governmental Activities	Westmoreland Manor	911 Surcharge	Health Choices	Total
2016	$ 5,105,677	$ 1,895,598	$ 297,609	$ 23,590	$ 7,322,474
2017	5,105,677	1,895,598	297,609	23,590	7,322,474
2018	5,105,677	1,895,598	297,609	23,590	7,322,474
2019	5,105,677	1,895,598	297,609	23,590	7,322,474
2020	982,664	364,836	57,279	4,540	1,409,319
2021-2022	1,277,468	474,288	74,464	5,904	1,832,124
Total	$ 22,682,840	$ 8,421,516	$ 1,322,179	$ 104,804	$ 32,531,339

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was measured as of December 31, 2015 and determined by rolling forward the liability from an actuarial valuation as of January 1, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.5 percent, average, including inflation
Investment rate of return	7.5 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2013 Annuitant and Non-Annuitant Mortality Table for Males or Females, as appropriate, with no projected improvement.

The actuarial assumptions used in the January 1, 2015 valuation were based past experience under the plan and reasonable future expectations which represent our best estimate of anticipated experience under the Plan. A recent actuarial experience study was not performed.

Under the Act, cost-of-living adjustments to each member's retirement allowance shall be reviewed at least once every three years subsequent to the member's retirement date. The adjustment, should the County elect to give one, is a percentage of the change in the Consumer Price Index. The Plan did not include an assumption for projected ad hoc postemployment benefit changes as they are not considered to be substantively automatic.

Investment policy. The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board by a majority vote of its members. It is the policy of the Retirement Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The following was the Board's asset allocation for the 2015 measurement period:

Asset Class	Target Allocation
Domestic equity	27-45%
International equity	10-28%
Fixed Income	25-35%
Real estate	7-18%
Cash	0-10%
	100.00%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation and the Retirement Board's asset allocation policy as of December 31, 2015 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Domestic equity	5.4%
International equity	5.5%
Fixed income	1.3%
Real estate	4.5%
Cash	0.0%

Discount rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (i.e. no depletion date is projected to occur).

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.5 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's net pension liability	$92,997,519	$62,648,072	$20,871,878

Rate of return. For the year ended December 31, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.65 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

B. Westmoreland County Other Post-Employment Benefit Plan

Plan Description. In addition to the pension benefits mandated by the "County Pension Law", the County administers a single employer other postemployment benefit plan that offers health and life insurance benefits for retirees who have completed eight or more continuous years of service.

Qualified individuals are eligible for the following benefits:

1. Hospitalization is available to all retirees and their dependents until such time as the retiree reaches the age of sixty-five. The retiree is required to pay one-half the monthly premium cost.

2. Life insurance with a face value of $5,000 is provided to all eligible retirees.

At December 31, 2015, the Westmoreland County Retirement System had 1,217 active members, with approximately 279 members eligible for hospital coverage and 232 members/survivors participating (surviving spouses/dependents account for the difference). The OPEB plan does not have a separate issued financial statement.

Funding Policy. The contribution requirements of the County are established and may be amended by resolution of the Westmoreland County Board of Commissioners. The County funds the Plan on a pay-as-you-go basis. For 2015, the County contributed $1,674,501 to the plan for current premiums.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan:

	Governmental Activities	County Nursing Home	911 Fund	HealthChoices	Total Primary Government
Annual required contribution	$ 2,209,785	$ 755,806	$ 92,886	$ 5,520	$ 3,063,997
Interest on Net OPEB Obligation	392,492	50,508	19,584	469	463,053
ARC Adjustment	(535,425)	(68,901)	(26,717)	(640)	(631,683)
Annual OPEB Cost	$ 2,066,852	$ 737,413	$ 85,753	$ 5,349	$ 2,895,367
Contributions made	942,802	625,925	106,035	(261)	1,674,501
Net Increase (decrease) in Net OPEB Obligation	$ 1,124,050	$ 111,488	$ (20,282)	$ 5,610	$ 1,220,866
Net OPEB obligation-beginning of year	8,722,028	1,122,394	435,217	10,439	10,290,078
Net OPEB obligation-end of year	$ 9,846,078	$ 1,233,882	$ 414,935	$ 16,049	$ 11,510,944

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the previous three years are as follows:

Fisal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	$ 2,612,097	51.30%	$ 9,320,387
12/31/2014	2,619,788	62.99%	10,290,078
12/31/2015	2,895,367	57.83%	11,510,944

Funded Status and Funding Progress. As of January 1, 2015, the most recent actuarial valuation date, the Plan was not funded. The actuarial accrued liability for benefits was $28,642,607 and there were no assets, resulting in an unfunded actuarial accrued liability (UAAL) of $28,642,607. The covered payroll was $82,150,103 and the ratio of the UAAL to the covered payroll was 34.9%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The funded status compares assets to actuarial accrued liabilities, and the annual cost represents the normal cost plus an amortization of the unfunded actuarial accrued liability.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return, which is the expected long-term investment yield on the investments that are expected to be used to finance the payments of benefits, a health care cost trend rate of 5.9% initially, reduced by decrements to an ultimate rate of 3.9%. The UAAL is being amortized using the level dollar method over a period of 30 years on a opened basis. The calculation includes an inflation rate of 3%.

C. Component Unit – Retirement Plans

Westmoreland County Redevelopment Authority

The Authority sponsors a defined-contribution pension plan, the Redevelopment Authority of the County of Westmoreland Pension Plan, covering substantially all of its permanent employees. The Plan is administered by the Authority. The Authority's payroll for employees covered by the plan for the year ended December 31, 2015 was $229,104 which represents 100 percent of the total Authority payroll. Plan members are required to contribute at least 6.5%, and not more than 10%, of covered salary. The Authority is required to contribute 6.5% of each covered employee's annual compensation, which totaled $14,616 in 2015. Plan provisions and contributed requirements are established and may be amended by the Authority.

Westmoreland County Airport Authority

The Authority sponsors a defined contribution pension plan in which the Authority contributes ten (10) percent of eligible employees' annual salary. Employees are eligible after three years of service and are fully vested at that time. For the year ended December 31, 2015, there were 13 plan members.

For the year ended December 31, 2015, the Authority contributed $16,082 to the pension plan. Rostraver Airport did not provide a pension reimbursement for the fiscal year 2015. Westmoreland County Airport Authority's share of annual payroll and covered payroll for the year ended December 31, 2015, was $1,501,050.

Westmoreland County Airport Authority- Other Post Employment Benefit Plan

Plan Description. In addition to providing pension benefits, the Authority has a medical health insurance plan that covers its administrative, management, and support staff employees.

Summarized below are the relevant provisions of the health plan offered by the Authority:

Eligibility

Years of Authority Service	Age 55 and 20 years of service
Minimum Employee Age	None

Benefits

Type of Coverage	Medical, Vision, Dental
Level of Coverage	Level up Retirement
Duration of Benefits	Retiree and spouse covered until age 65

The Authority pays for the entire cost of the retiree's medical health insurance (i.e. medical, vision and dental) and there is no retiree contribution.

Funding Policy. The authority does not advance fund the plan. Payments toward the liabilities are made on a pay-as-you-go annual basis.

Annual OPEB Cost and Net OPEB Obligation. The Authority's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of 30 years. The following table shows the components of the Authority's annual OPEB cost for the year, the actual amount contributed to the plan, and changes in the Authority's OPEB obligation to the plan.

Annual required contribution	$	154,722
Interest on Net OPEB Obligation		12,899
ARC Adjustment		(18,649)
Annual OPEB Cost		148,972
Contributions made		30,503
Net Increase in Net OPEB Obligation		118,469
Net OPEB obligation-beginning of year		322,483
Net OPEB obligation-end of year	$	440,952

The following table presents the Authority's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year.

Fisal Year Ended		Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed		Net OPEB Obligation
12/31/2013	$	96,259	65.52%	$	284,538
12/31/2014		95,668	60.34%		322,483
12/31/2015		148,972	20.48%		440,952

Funded Status and Funding Progress. As of January 1, 2015, the actuarial accrued liability for benefits was $995,197 all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was $1,501,050 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 66.3%. The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement Age for Active Employees – It is assumed that employees will retire at age 60.

Marital Status – 75% of active participants are assumed to have a covered spouse at retirement. The husband is assumed to be 3 years older than the wife.

Mortality – Life expectancies were based on the RP-2000 Combined Mortality Table projected to 2015 using Projected Scale AA.

Health Care Cost Trend Rate –

	Medical
2013-2014	8.0%
2014-2015	7.5%
2015-2016	7.0%
2016-2017	6.5%
2017-2018	6.0%
2018-2019	5.5%
2019-2020	5.0%
2020-2021	4.5%

Medical costs for the time period May 1, 2012 through April 30, 2013 are known. Medical costs for the time period May 1, 2013 through April 30, 2014 are assumed to be 8% higher than current costs.

Discount Rate – The discount rate of 4.0% was based on the twenty year AA Corporate Bond rate and the lack of any pre-funding of the plan.

Participation – 100% of employees currently participating in the group medical are assumed to continue participation into retirement. Employees who waived participation are assumed to decline post retirement coverage.

Amortization Period – 30 years.

Amortization Method – Level Dollar, opened amortization.

Actuarial Cost Method – Projected Unit Credit.

Westmoreland County Transit Authority

The Authority establishes and administers the Westmoreland County Transit Authority Retirement Plan, a contributory defined contribution plan on November 1, 1984, with the Principal Financial Group. The Authority has delegated its authority to amend this Plan to Principal Mutual Life Insurance Company.

As of June 30, 2015, the employer's current year covered payroll and its total current year payroll for all employees are $495,933 and $641,647, respectively. Contribution requirements for the current year by the employees and employer are $24,797, or 5 percent of the employer's current year covered payroll. Actual contributions to the plan by employees and employer were $24,797 and $24,797 respectively.

Westmoreland County Industrial Development Corporation

The Westmoreland County Industrial Development Corporation (WCIDC) sponsors a 401(k) retirement plan, the Westmoreland County Industrial Development Corporation 401(k) Plan and Trust, covering substantially all of its permanent employees. The Plan is administered by the WCIDC. The WCIDC payroll for employees covered by the plan for the year ended December 31, 2015 was $416,260, which represents 100% of total payroll. WCIDC provides matching contributions, up to a maximum of 5.5 percent of compensation deposited as elective employee contributions, which totaled $17,861 in 2015. Employee contributions over 5.5 percent are not matched. Plan provisions and contribution requirements are established and amended by the WCIDC.

Westmoreland County Community College

The College has three (3) contributory pension plans covering substantially all full-time employees. The employees have the option to choose under which plan they will be covered. Pension plan expense for the year ended June 30, 2015 was approximately $2,168,429.

The three (3) pension plans have the following contribution requirements as of June 30, 2015:

1. PSERS

A. Westmoreland County Community College contributes 20.50% of covered payroll.
B. Employees contribute 5.25% or 6.25% of gross wages if hired before July 22, 1983 and 6.25% or 7.5% of gross wages if hired on July 22, 1983 or thereafter. Employees were given an option to contribute the higher rate as of January 1, 2002. Employees who are hired on July 1, 2011, or thereafter contribute 7.5% with an option to increase to 10.3% if they choose.
C. Payroll for employees covered by PSERS for the year ended June 30, 2015, was $995,624. Total contributions by the College amounted to $199,335.

2. SERS

A. Westmoreland County Community College contributes 17.18%, 19.89%, and 24.86% for employee classes A3/A4, A, and 2AA, respectively of gross wages as of June 30, 2015.
B. Employees contribute 5.00% or 6.25% of gross wages if hired before July 22, 1983 and after July 1, 1993 and 6.25% or 7.5% of gross wages if hired between July 22, 1983 and July 1, 1993. Employees were given an option to contribute the higher rate as of January 1, 2002.
C. Payroll for the employees covered by SERS for the year ended June 30, 2015 was $2,610,927. Total contributions by the College amounted to $291,943.

3. TIAA - CREF

A. Westmoreland County Community College contributes 10% of gross wages for all participants as of June 30, 2015.
B. Employees contribute 5.0% of gross wages.
C. Payroll for employees covered by TIAA-CREF for the year ended June 30, 2015 was $14,330,845. Total contributions by the College amounted to $1,443,956.

Combined Net Pension Liability and Proportionate Share

At June 30, 2015, the College reported a liability for its proportionate share of the net pension liability of SERS and PSERS. The amount recognized by the College as its proportionate share was as follows:

	Measurement	Net Pension Liability		Proportionate Share	
Plan	Date	2015	2014	2015	2014
SERS	December 31	$6,562,244	$8,746,056	.04416816%	.06401090%
PSERS	June 30	$3,088,000	$3,029,000	.00780%	.00740%

SERS Proportionate Share

The net pension liability relative to SERS was measured as of December 31, 2014 and the total pension liability used to calculate the net pension liability was determined to be rolling forward the System's total pension liability as of December 31, 2013 to December 31, 2014. The employer's portion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At December 31, 2014, the employer's proportion share of the net pension liability was 0.04416816%, which was a decrease of 0.01984274% from the proportion measured as of December 31, 2013.

PSERS Proportionate Share

At June 30, 2015, the College reported a liability for its proportionate share of the net pension liability that reflected a reduction for Commonwealth pension support provided to the College. The amount recognized by the College as its proportionate share of the net pension liability, the related Commonwealth support, and the total portion of the net pension liability that was associated with the College are in the table above.

The net pension liability relative to PSERS was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2013 to June 30, 2014. The College's portion of the net pension liability was calculated utilizing the College's one-year reported covered payroll as it relates to the total one-year reported covered payroll. As of the measurement date of June 30, 2014, the College's proportionate share of the net pension liability was 0.00780%, which was a increase of 0.0004% from the proportion measured as of June 30, 2013. The College's proportionate share of the net pension liability at June 30, 2015 was $3,088,000 and was recognized by the College in its June 30, 2015 statement of net position.

The Commonwealth is required to contribute 50% of the College's contribution directly to PSERS on behalf of the College. The total of the collective net pension liability relative to PSERS that is associated with the College as of the respective measurement date of June 30, 2014 and 2013 is as follows:

	2014	2013
College	$3,088,000	$3,029,000
Pennsylvania	3,088,000	3,029,000
	$ 6,176,000	$6,058,000

Combined Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2015, the College recognized pension expense of $324,000. At June 30, 2015, employer contributions payable was $63,755 for SERS and $43,619 for PSERS. These amounts were for the legally required contributions of the plans.

At June 30, 2015, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actural experience	$ 35,624	$ -
Net differences between projected and actural investment earnings	189,605	221,000
Changes in proportions	132,000	2,227,049
Difference between employer contributions and proportionate share of total contributions	-	156,737
Contributions subsequent to the measurement date	338,533	-
Totals	$ 695,762	$ 2,604,786

SERS Deferred Outflows of Resources and Deferred Inflows of Resources

The components of deferred outflows of resources and deferred inflows of resources, other than the difference between the projected and actual investment earnings on investments, are amortized into pension expenses over a 5.6-year closed period, which reflects the weighted average remaining service life of all SERS members, beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on SERS investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year).

PSERS Deferred Outflows of Resources and Deferred Inflows of Resources

The components of deferred outflows of resources and deferred inflows of resources, other than the difference between the projected and actual investment earnings on investments, are amortized into pension expenses over 5.15 years, which is the average expected remaining service lives of active and inactive members. The annual difference between the projected and actual earnings on PSERS investments in amortized over a five-year period.

Combined Future Period Deferred Outflows of Resources and Deferred Inflows of Resources

The amounts of deferred outflows of resources and deferred inflows of resources related to pensions that will be recognized in pension expense in future periods are as follows:

Fiscal Year	SERS Deferred Inflows	SERS Deferred Outflows	PSERS Deferred Inflows	PSERS Deferred Outflows
2016	$ 518,214	$ 55,145	$ 23,000	$ -
2017	518,214	55,145	23,000	-
2018	518,214	55,145	23,000	-
2019	518,214	55,145	23,000	-
2020	310,930	4,647	-	5,000

In addition, the contributions made subsequent to the measurement date will be included as a reduction of the net pension liability in the next year.

SERS Actuarial Assumptions

The total pension liability as of December 31, 2014 was determined by rolling forward the SERS's total pension liability as of the December 31, 2013 actuarial valuation to the December 31, 2014 valuation using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – entry age
- Investment return – 7.5% net of expenses, including inflation of 2.75%
- Salary increases – Average of 6.10%, with range of 4.30% to 11.05%, including inflation
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back three years for both males and females. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back seven years for males and three years for females.
- Amortization method – Used straight-line amortization investments over a five-year period, and amortized assumption changes and noninvestment gains/losses over the average expected remaining service lives of all employees that are provided benefits.
- Asset valuation method – Fair market value.
- Cost-of-Living Adjustments (COLA) – Provided ad hoc at the discretion of the General Assembly, none were provided during 2013 and 2014.

The actuarial assumptions used in the December 31, 2014 and 2013 valuations were based on the experience study that was performed for the five-year period ended December 31, 2010. The recommended assumption charges based on this experience study were adopted by the SERS Board at its January 2011 Board meeting. The SERS Board approved the recommendations of the actuary and the new assumptions were first used in the December 31, 2010 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alternate investments	15%	8.50%
Global public equity	40%	5.40%
Real assets	17%	4.95%
Diversifying assets	10%	5.00%
Fixed income	15%	1.50%
Liquidity reserve	3%	0.00%
	100%	

PSERS Actuarial Assumptions

The total pension liability as of June 30, 2014 was determined by rolling forward the PSERS's total pension liability as of the June 30, 2013 actuarial valuation to June 30, 2014 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial costs method – Entry Age Normal – level % of pay
- Investment return – 7.50% includes inflation at 3.00%
- Salary increases – Effective average of 5.5%, which reflects an allowance for inflation of 3.00%, real wage growth of 1%, and merit or seniority increases of 1.5%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back three years for both males and females. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back seven years for males and three years for females.
- Amortization method – Level dollar, open
- Asset valuation method – 10-year smoothed market
- COLA – provided from the annuity reserve account, none were provided during 2013 and 2014

The actuarial assumptions used in the June 30, 2013 valuation were based on the experience study that was performed for the five-year period ended June 30, 2010. The recommended assumption changes based on this experience study were adopted by the PSERS Board at its March 11, 2011 Board meeting, and were effective beginning with the June 30, 2011 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation.

The pensions plan's policy in regard to allocation of invested plan assets is established and may be amended by the PSERS Board. Plan assets are managed with a long-term objective of achieving and maintain a fully funded status for the benefits provided through the pension. Below is the PSERS Board's adopted asset allocation policy and best estimate of geometric real rates of return for each major asset class as of June 30, 2014.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public markets global equity	19%	5.0%
Private markets (equity)	21%	6.5%
Private real estate	13%	4.7%
Global fixed income	8%	2.0%
U.S. long treasuries	3%	1.4%
TIPS	12%	1.2%
High yield bonds	6%	1.7%
Cash	3%	0.9%
Absolute return	10%	4.8%
Risk parity	5%	3.9%
MLPs/Infrastructure	3%	5.3%
Commodities	6%	3.3%
Financing (LIBOR)	-9%	1.1%
	100%	

Combined Discount Rate

The discount rate used to measure the total pension liability for SERS and PSERS was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the rates applicable for each member and that employer and non-employer contributions will be made based on rates determined by the actuary. Based on those assumptions, fiduciary net position was projected to be available to make all projected future benefit payments of current active and non-active members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

Combined Sensitivity of the College's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.5%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) that the current rate:

	1% Decrease - 6.50%	Current Discount Rate 7.50%	1% Increase - 8.50%
2015 SERS College's proportionate share of the net pension liability	$ 8,399,514	$ 6,562,244	$ 4,982,489
2015 PSERS College's proportionate share of the net pension liability	3,851,000	3,088,000	2,435,000

SERS Pension Plan Fiduciary Net Position

Detailed information about SERS's fiduciary net position, plan's basis of accounting and information about the substance and magnitude of significant changes that have occurred is available in SERS Cpmprehensive Annual Financial Report which can be found on the System's website at www.sers.pa.gov.

(7) Other Indebtedness

A. WCIDC – Mortgage, Loans and Notes Payable

The Corporation has an open line of credit through 2015 with the County of Westmoreland with an approved credit limit of $5,000,000. Interest is payable at a rate of ½ of prime per annum. The line of credit is being utilized for bridge financing on industrial development, pending the receipt of approved grants receivable. At December 31, 2015, $368,881 is due to the County of Westmoreland, and interest paid and accrued for 2015 was $5,353.

During 2000, the WCIDC entered into a loan agreement with the Pennsylvania Industrial Development Authority in the amount of $1,586,000 with an interest rate of 3.75%. The loan proceeds were used to assist the Economic Growth Connection of Westmoreland, a Pennsylvania Non-profit corporation, in the purchase of a facility located in the Borough of South Greensburg, Pennsylvania. Principal and interest payments under this agreement are paid by WCIDC in monthly installments of $12,861 over the term of the loan of 15 years commencing on March 1, 2000. The Economic Growth Connection has pledged lease revenue to WCIDC to provide for debt service of the loan. As of December 31, 2015 the loan was paid in full.

During 1998, WCIDC entered into a loan agreement with the County of Westmoreland in the amount of $1,800,000. The proceeds were used to loan a total of $1,800,000 to the Troutman Building Associates, a Pennsylvania Limited Partnership. The loan bears an interest rate of 1%, compounded annually, commencing on January 1, 1999. Payment of principal and interest will be made in an amount equal to 75% of the net cash flow after the establishment and maintenance of an operating reserve account in the minimum amount of $250,000. Payments of principal and interest continue until paid in full or December 31, 2028, whichever first occurs. The principal and interest due on the loan as of December 31, 2015 totaled $2,131,748.

During 2006, WCIDC entered into a loan agreement with Peoples Natural Gas Company in the amount of $200,000. The entire amount of the loan is due in full on February 28, 2011, and is subject to an annual service fee of 1% of the outstanding loan balance on December 31 each year. The principal and interest due on the loan as of December 31, 2015 totaled $200,000. The WCIDC was informally advised that the Boiler Fuel Loan may in fact be converted to a grant. Until notified otherwise, WCIDC will continue to carry the amount due as a current loan.

During 2006, WCIDC, along with Economic Growth Connection (EGC) entered into a loan agreement with Citizens Bank in the amount of $8,550,000. The proceeds were used to build a 4-story addition to the Westmoreland County Courthouse Annex. Principal and interest payments under the loan will be amortized at a rate of 6.20% over a 20-year period, with a balloon payment due and payable on the 10-year maturity date of June, 2017. The WCIDC portion of the principal and interest due on the loan as of December 31, 2015 totaled $3,064,233. Debt service payments will be paid utilizing lease rentals collected on the project.

During 2006, WCIDC entered into a loan agreement with the Commonwealth Financing Authority in the amount of $4,300,000. The proceeds are being used to develop the Westmoreland Distribution Park North. All principal and interest payments are deferred, and no interest will accrue, until the following occur: 1) upon sale of the property or any subdivided portion thereof, the net proceeds of the sale shall be applied to the loan; 2) upon lease of the property or any subdivided portion thereof, interest shall accrue at the rate of 2% per annum beginning on the commencement date of the lease, and repayment of the loan will commence making level payments of principal and interest in an amount calculated to fully amortize the outstanding principal balance by the maturity date, April 18, 2026, unless another payment is mutually agreed by the parties; 3) if all of the property remains unsold and unleased as of April 18, 2011, at the option of the Commonwealth Financing Authority in its sole discretion, either 1) interest shall accrue on the outstanding principal balance at a rate of 2% per annum beginning on that date or 2) WCIDC shall commence making level payments of principal and interest in an amount calculated to fully amortize the outstanding principal balance by the maturity date, or 3) WCIDC will transfer the Parcel A property to the Commonwealth Financing Authority by deed in lieu of foreclosure. During 2011, 2.8930 acres were sold to Economic Growth Connection. Therefore, 175 debt service payments in the amount of $28,349 commenced on November 1, 2011, with interest calculated at 2.0% per annum. The principal and interest due on the loan as of December 31, 2015 totaled $3,171,847.

During 2007, WCIDC entered into a loan agreement with the Pennsylvania Industrial Development Authority (PIDA), a public body, in the amount of $1,400,000 at 4.25 percent per annum interest. The proceeds were used in the development of land at Technology Park II situated in East Huntingdon Township, County of Westmoreland, Pennsylvania. The first disbursement date under the loan occurred in June 2008. Principal and interest payments under this agreement will be paid in monthly installments of interest only in the 26th through 60th months following the first disbursement date. Thereafter, principal and interest will be amortized over a ten-year period. The principal balance on the loan as of December 31, 2015 totaled $1,057,035.

Changes in long-term debt are summarized below:

	MORTGAGES, LOANS AND NOTES PAYABLE						
	Peoples Natural Gas 0.00%	PIDA Economic Growth Connection 3.75%	PIDA Technology Park II 4.25%	PA BOS Distribution Park North 0.00%	Citizens Bank Admin Bldg 6.20%	PIDA Airpark Phase II	**SUBTOTAL Mortgages, Loans, Notes**
Original Amount of Debt Issue	$ 200,000	$ 1,586,000	$ 1,400,000	$ 4,300,000	$ 4,750,000	$ 274,398	$ 12,510,398
Original Amount of Debt Issue	200,000	25,604	1,164,510	3,444,726	3,241,707	-	8,076,547
Debt Issued/Capital Appreciation	-	-	-	-	-	274,398	274,398
Debt Retired via Debt Service	-	(25,604)	(107,475)	(272,879)	(177,474)	(65,570)	(649,002)
Bonds Retired via Refunding	-	-	-	-	-	-	-
Total Bonds/Loans Payable	200,000	-	1,057,035	3,171,847	3,064,233	208,828	7,701,943
Less Unamortized Discount	-	-	-	-	-		-
Less Current Portion	(200,000)	-	(112,129)	(278,286)	(188,793)	-	(779,208)
Long – Term Obligations Payable at 12/31/2015	$ -	$ -	$ 944,906	$ 2,893,561	2,875,440	$ 208,828	$ 6,922,735

	COUNTY LOANS & BONDS					
	County Troutman Bldg. Assn. 1.00%	Westmoreland County Line of Credit	**SUBTOTAL Westmoreland County Loans**	**TOTAL Mortgages, Loans, and Notes**	**BONDS Westmoreland County 2013B Bonds** 0.5% to 3.4%	**TOTAL DEBT**
Original Amount of Debt Issue	$ 1,800,000	$ 5,000,000	$ 6,800,000	$ 19,310,398	$ 2,120,000	$ 21,430,398
Bonds/Loans Payable at 1/1/2015	2,089,744	611,635	2,701,379	10,777,926	2,115,000	12,892,926
Debt Issued/Capital Appreciation	42,004	73,161	115,165	389,563	-	389,563
Debt Retired via Debt Service	-	(315,915)	(315,915)	(964,917)	(175,000)	(1,139,917)
Bonds Retired via Refunding	-	-	-	-	-	-
Total Bonds/Loans Payable	2,131,748	368,881	2,500,629	10,202,572	1,940,000	12,142,572
Less Unamortized Discount	-	-	-	-	-	-
Less Current Portion	-	(368,881)	(368,881)	(1,148,089)	(180,000)	(1,328,089)
Long – Term Obligations Payable at 12/31/2015	$ 2,131,748	$ -	$ 2,131,748	$ 9,054,483	$ 1,760,000	$ 10,814,483

This debt is reported as follows on the Industrial Development Corporation's Statement of Net Position.

Due within one year	
Mortgages, Loans and Notes Payable	$779,208
Long Term Debt	180,000
Interfund Payable	368,881
Due more than one year	
Mortgages, Loans, and Notes Payable	6,922,735
Long Term Debt	1,760,000
Interfund Payable	2,131,748
Long-Term Obligation Payable	$12,142,572

Interest Rate Swap

The WCIDC has one interest rate swap agreement in effect at December 31, 2015 for its Citizens Bank loan related to the Courthouse Annex Administrative Building. On March 31, 2006, the WCIDC, along with Economic Growth Connection of Westmoreland County (EGC) entered into an interest rate swap with an effective date of June 1, 2007. The WCIDC and the EGC each hold a one-half interest in the swap and the related loan.

Objective of the Interest Rate Swap. To lower its borrowing costs compared to interest rates on fixed rate debt in March, 2006 – the WCIDC and EGC issued varied rate debt in the original principal amount of $8,550,000 and simultaneously entered into an interest rate swap to serve as a hedge against swings in the cash flows that would be required for its mortgage. The WCIDC's and EGC's objective for entering into the swap was to effectively change its new variable interest rate mortgage to synthetic fixed rate debt at 6.2 percent.

Terms. The significant terms of the WCIDC half of the interest rate swap is as follows:

Swap Related To	Notional Amount	Effective Date	Fixed Rate Paid	Variable Rate Received	Change in Fair Value	Fair Value at 12/31/15	Termination Date
Citizens Bank Loan	$3,064,233	6/1/2007	6.2%	USD-LIBOR-BBA	$142,434	$(211,890)	June 1, 2017
					Deferred Outflow	Debt	

WCIDC and EGC entered into the swap at a cost of $0. LIBOR is the London Interbank Offered Rate, the interest rate at which banks offer to lend unsecured funds to other banks in the London wholesale money market. It is the rate commonly used to set the basic rate on interest rate swaps. A "bps" or basis point is equal to 1/100th of a percent interest.

Fair Value. Because interest rates have declined since the execution of the swap, the swap had a negative fair value of $423,780 as of December 31, 2015. The WCIDC holds a one-half interest in the negative fair value totaling $211,890. The Mark to Market valuation was estimated by Citizens Bank of Pennsylvania based on the estimated net present value of expected cash flows from the transactions using mid-market data inputs and based on the assumption of no unusual market conditions or forced liquidation.

Interest Rate Swap Risk

Credit Risk. WCIDC and EGC are exposed to credit risk on the swap only when their fair value is positive or an asset. At December 31, 2015, the swap had a negative fair value and the maximum amount of loss due to credit risk is zero. It is also the WCIDC's and EGC's policy to enter into netting agreements whenever it has entered into more than one derivative instrument transaction with a counterparty. Under the terms of the netting agreement, should one party become insolvent or otherwise default on its obligations, close-out netting provisions permit the nondefaulting party to accelerate and terminate all outstanding transactions and net the transactions' fair values so that a single sum will be owed by, or owed to, the nondefaulting party.

Interest Rate Risk. WCIDC and EGC are exposed to interest rate risk on its pay-fixed, receive-variable interest rate swap. When LIBOR decreases, WCIDC and EGC receive a lower payout from the swap, and its net payment on the swap increases.

Basis Risk. Basis risk is the risk that the value of the transaction will be adversely affected by fluctuations in the level, volatility of, or correlation or relationship between one or more market prices, rates or indices (such as interest rates), or by illiquidity in the market for the relevant transaction. WCIDC and EGC are exposed to basis risk as the difference between the synthetic fixed rate of 6.2% and the variable rate on the debt converge. As of December 31, 2015, the variable rate on the debt was .8938 percent.

Termination Risk. WCIDC and EGC or its counterparty may terminate the swap if the other party fails to perform under the terms of the contract. The swap may be terminated by WCIDC and EGC with 20 days' notice. Also, if at the time of termination the swap has a negative fair value, WCIDC and EGC would be liable to the counterparty for a payment equal to that fair value.

Rollover Risk. The WCIDC and EGC is exposed to rollover risk on the interest rate swap only to the extent that the swap may be terminated prior to the maturity of the debt, as described above. Absent a termination event, the swap is scheduled to mature at the same time as the related debt.

Swap Payments and Associated Debt. Using rates as of December 31, 2015, debt service requirements of the variable-rate debt and net swap payments of the Citizens Bank Annex loan, assuming current interest rates remain the same for the term of the bonds, are as follows. As rates vary, variable-rate debt interest payments and net swap payments will vary.

	Principal	Interest	Interest Rate Swap, Net	Total
2016	$ 188,793	$ 184,708	$ 81,555	$ 455,056
2017	2,875,440	87,882	38,802	3,002,124
Total	$ 3,064,233	$ 272,590	$ 120,357	$ 3,457,180

B. Redevelopment Authority – Mortgages, Loans, and Notes Payable

The amount due to other governmental units for deferred rehabilitation loans totaling $9,834,792 will be paid to the governmental units upon repayment of the loans by the property owners.

The Authority has outstanding Guaranteed Redevelopment Bonds, Series of 2007 for the Greengate Centre project in the amount of $427,842. The bonds are repaid with an infrastructure and facility and improvement grant from the Commonwealth of Pennsylvania. The Authority has a Tax Incremental Financing (TIF) revenue note outstanding in the amount of $236,297, which is repaid solely from tax incremental payments received by the Authority. The Authority has a loan through the Community Development Block Grant Program in the amount of $250,000. The Authority agrees to pay the entire principal amount in ten equal annual installments of $25,000 beginning on January 1, 2019.

C. Airport Authority – Long-Term Debt

Bonds Payable:

Refunding Series 2009 Guaranteed Airport Revenue Bonds

On June 17, 2009 the Authority issued $2,995,000 of Guaranteed Airport Revenue Bonds, Refunding Series of 2009. These bonds bear interest at 2.00 percent to 4.30 percent payable March 1, and September 1, and mature in varying amounts from September 1, 2009 through September 1, 2023, inclusive. The Refunding Series of 2009 Guaranteed Airport Revenue Bonds were issued to refund the Series of 2002 Bonds in the amount of $2,850,000 and to provide funds for the costs of issuance of the Refunding Series of 2009 Bonds. The Authority had an economic gain on the partial refunding of the Series of 2002 Bonds in the amount of $80,814. However, the Authority realized a loss on the refunding in the amount of $184,780. The loss on refunding is amortized over the life of the Refunding Series of 2009 Bonds. The unamortized balance of the loss in the amount of $87,576 is reported on the Statement of Net Position as a deferred outflow of resources.

Refunding Series 2010 Guaranteed Airport Revenue Bonds

On September 28, 2010, the Authority issued $3,635,000 of Guaranteed Airport Revenue Bonds Refunding Series of 2010. These bonds bear interest at 0.55 percent to 3.00 percent payable March 1, and September 1, and mature in varying amounts from September 1, 2011 through September 1, 2025, inclusive. The Refunding Series of 2010 Guaranteed Airport Revenue Bonds were issued to refund the Series of 2005 bonds in the amount of $3,315,000 and to provide funds for the costs of issuance of the Refunding Series of 2010 Bonds. The Authority had an economic gain on the refunding of the Series 2005 Bonds in the amount of $9,369. However, the Authority realized a loss on the refunding in the amount of $220,393. The loss of refunding is amortized over the life of the Refunding Series of 2010 Bonds. The unamortized balance of the loss in the amount of $112,667 is reported on the Statement of Net Position as a deferred outflow of resources.

Refunding Series 2012 Guaranteed Airport Revenue Bonds

On November 28, 2012, the Authority issued $3,615,000 of Guaranteed Airport Revenue Bonds, Refunding Series of 2012. These Bonds bear interest at 2 percent to 3 percent payable March 1 and September 1, and mature in varying amounts from September 1, 2013 through September 1, 2028, inclusive.

The Refunding Series of 2012 Guaranteed Airport Revenue Bonds were issued to refund the Series of 2009 bonds in the amount of $3,090,000 and to provide funds for the costs of issuance of the Refunding Series of 2012 Bonds and to provide funds for existing capital projects. The Authority realized a loss on the refunding of $186,451. The loss of refunding is amortized over the life of the Refunding Series 2012 Bonds. The unamortized balance of the loss in the amount of $143,301 is reported on the Statement of Net Position as a deferred outflow of resources.

2014 Guaranteed Airport Revenue Bonds

On November 4, 2014, the Airport Authority issued $3,000,000 of Guaranteed Airport Revenue Bonds 2014. The proceeds from the sale of the bonds will be used for various airport capital improvements projects and to pay the cost of the issuing of the bonds. Payments commence on March 1, 2015, with semi-annual payment scheduled until December 2029. The interest rate will vary from .35% to 3.0%.

Notes Payable:

During the year ending December 31, 2015, the Authority had a line of credit with Commercial Bank and Trust in the amount of $500,000 with an interest rate of 3.25%. As of December 31, 2015, the line of credit had a balance of $468,591.

(8) Westmoreland County Community College Liabilities

In March 2008, WCCC issued College Revenue Bonds 2008 Series A of $3,770,000 with a variable interest rate between 2.50% and 3.50% to advance refund the 1998 Series E College Revenue Bonds. The 1998 Series E Bonds were to mature October 15, 2018. Of the net proceeds, $3,505,900 was deposited in an irrevocable trust with an escrow agent to provide debt service payments.

Also in March 2008, WCCC issued College Revenue Bonds 2008 Series B for $7,135,000. The proceeds from this issue are to be used to finance the gymnasium HVAC system at the College's main campus and construct an off-campus facility in New Kensington, PA on land donated to the College from the City of New Kensington. The annual interest rates on the bonds range from 2.50% to 4.20%.

As described above, the Series A 2008 Revenue Bonds refunded the Series E 1998 Revenue Bonds at issuance. The College used $3,505,900 of the new bond proceeds to advance refund $3,385,000 in outstanding debt, excluding interest. The difference between these two amounts is $120,900. Also, bond discount and expenses related to the 1998 series bonds that were unamortized as of the refunding amounted to $63,965. Therefore, $184,865 is the total accounting (or book) loss on the bond transactions. In accordance with governmental generally accepted accounting principles, this amount will be amortized over 18 years, which represents the original remaining life of the series 1998 bonds. The method of amortization will be the straight-line method. During the period ended June 30, 2015, interest expense was increased by the amortized amount of $17,200, leaving an unamortized loss of this refunding at $55,900 at June 30, 2015 in total, interest expense was increased by $17,200 for refunding losses.

In May 2012, WCCC issued College Revenue Bonds 2012 Series A for $16,975,000 and 2012 Series B for $4,900,000. The proceeds from Series A is to be used to finance acquisition, construction and equipping a new facility to house the College's Laurel Education Center and refurbishment, construction and equipping of new education space for the College's Technology Training Center. The proceeds from the Series B were used to refund all the 2002 Series Revenue Bonds. $4,253,720 of the proceeds was escrowed for the refunding of the outstanding bonds with the remaining proceeds applied to the capital project explained for the Series A issuance. The annual interest rates on the bonds range from 1.00% to 3.125%.

The Series B 2012 Revenue Bonds refunded the Series 2002 Revenue Bonds at issuance. The College used $4,253,720 of the new bond proceeds to advance a refund $4,150,000 in outstanding debt, excluding interest. The difference between these two amounts is $103,720. Also, bond discount and expenses related to the Series 2002 bonds that were unamortized as of the refunding amounted to $95,401. Therefore, $199,121 is the total accounting (or book) loss on the bond transactions. In accordance with governmental generally accepted accounting principles, this amount will be amortized over 10 years, which represents the life of the Series B 2012 bonds. The method of amortization will be the straight-line method. During the period ended June 30, 2015, interest expense was increased by the amortized amount of $18,521, leaving an unamortized loss of this refunding at $134,275 at June 30, 2015. In total, interest expense was increased by $43,632 for refunding losses.

Interest expense, net of premium or discount amortization, for long-term debt for the year ended June 30, 2015 was $810,406.

The annual requirements to retire the bonds as of June 30, 2015 are as follows:

	Year ending June 30	Principal	Interest	Total
1998 Q Series	2016	$ 1,735,000	$ 45,545	$ 1,780,545
1998 Q Series Total		1,735,000	45,545	1,780,545
2004 Series	2016	5,000	21,093	26,093
	2017	5,000	20,905	25,905
	2018	5,000	20,706	25,706
	2019	5,000	20,400	25,400
	2020	510,000	10,302	520,302
2004 Series Total		530,000	93,406	623,406
2008 Series A	2016	355,000	43,891	398,891
	2017	365,000	32,413	397,413
	2018	375,000	20,153	395,153
	2019	395,000	6,912	401,912
2008 Series A Total		1,490,000	103,369	1,593,369
2008 Series B	2016	315,000	203,978	518,978
	2017	325,000	191,178	516,178
	2018	340,000	178,941	518,941
	2019	350,000	166,204	516,204
	2020	365,000	151,904	516,904
	2021-2025	2,060,000	522,534	2,582,534
	2026-2028	1,455,000	93,347	1,548,347
2008 Series B Total		5,210,000	1,508,086	6,718,086
2012 Series A	2016	710,000	434,571	1,144,571
	2017	725,000	416,672	1,141,672
	2018	745,000	401,040	1,146,040
	2019	755,000	385,486	1,140,486
	2020	775,000	370,079	1,145,079
	2021-2025	4,165,000	1,544,838	5,709,838
	2026-2030	4,850,000	851,217	5,701,217
	2031-2032	2,210,000	83,625	2,293,625
2012 Series A Total		14,935,000	4,487,528	19,422,528
2012 Series B	2016	510,000	75,754	585,754
	2017	515,000	68,704	583,704
	2018	520,000	60,421	580,421
	2019	530,000	50,966	580,966
	2020	45,000	45,453	90,453
	2021-2023	1,750,000	70,568	1,820,568
2012 Series B Total		3,870,000	371,866	4,241,866
Total		$ 27,770,000	$ 6,609,800	$ 34,379,800

(9) Long-Term Debt

A. Long-Term Debt

Changes in bonded and other indebtedness of the County's governmental activities excluding accrued compensated absences and worker's compensation for the year ended December 31, 2015 are summarized below:

	Governmental Activities Long Term Debt					
	Bonded Debt					
	1993 Series F & G Bonds	1997 Series Bonds	1998 Series Bonds	1999 Series A & B Bonds	2013 Series A & B Bonds	Total Bonded Debt
Original amounts for debt issues outstanding at 12/31/15	$ 68,410,519	$ 24,855,000	$ 16,730,000	$ 16,660,000	$ 30,016,818	$ 164,477,337
Debt payable at 1/1/15	21,270,000	13,220,000	15,860,000	9,000,000	29,241,817	88,591,817
Debt Issued	-	-	-	-	-	-
Debt Retired	7,090,000	120,000	290,000	-	585,000	8,085,000
Total long-term debt	14,180,000	13,100,000	15,570,000	9,000,000	28,656,817	80,506,817
Less unamortized discounts	1,876,844	2,392,957	2,463,409	1,490,571	-	8,223,781
Premium	-	-	-	-	3,926,179	3,926,179
Less current portion	7,090,000	135,000	290,000	-	585,000	8,100,000
Long term obligations payable at 12/31/15	$ 5,213,156	$ 10,572,043	$ 12,816,591	$ 7,509,429	$ 31,997,996	$ 68,109,215

Changes in bonded and other indebtedness of the County's proprietary funds excluding mortgages, loans and notes payable of the Industrial Development Corporation for the year ended December 31, 2015 are summarized below:

	9-1-1 Fund 2013 Bond Series A	2013 Bond Series B	Total
Original amounts for debt issues outstanding at 12/31/15	$12,793,183	$ 2,120,000	$ 14,913,183
Debt payable at 1/1/15	12,793,183	2,115,000	14,908,183
Debt Issued 2015	-	-	-
Debt Retired	-	175,000	175,000
Total long-term debt	12,793,183	1,940,000	14,733,183
Premium	2,120,632	-	2,120,632
Less Current Portion	-	180,000	180,000
Long term obligations payable at 12/31/15	$14,913,815	$ 1,760,000	$ 16,673,815
Total Debt	$14,913,815	$ 1,940,000	$ 16,853,815

B. Long-Term Debt

Bonds and notes payable at December 31, 2015, in long-term debt consisted of the following:

		Balance Outstanding
1993 Series F & G General Obligation Bonds - On October 19, 1993, the County issued $68,410,519 of 1993 General Obligation Bonds with interest rates ranging from 3.30% to 6.45% on the Current Interest Bonds. The Series F Current Interest Bonds have maturities of $37,730,000 through 2006. Series G includes $2,165,000 of Current Interest Bonds and $28,515,519 of Capital Appreciation Bonds (zero coupon interest rate) with maturities through 2003 and 2017 respectively. Payments commenced on June 1, 1994 with payments being made semi-annually. The proceeds of these issues were used for the advance refundings of the following debt issues: a portion of General Obligation Bonds, Series of 1988, a portion of General Obligation Bonds, Series 1992, General Obligation Bonds, Series A & B of 1993 and General Obligation Bonds, Series C & D of 1993.	$	12,303,156
1997 General Obligation Bonds – On May 1, 1997, the County issued $10,494,470 of General Obligation Bonds, with interest rates ranging from 4.00% to 5.50% on the Current Interest Bonds. The Current Interest Bonds have maturities of $80,000 from 1997 through 2004 and $1,225,000 from 2009 through 2016 and $23,550,000 of Capital Appreciation Bonds (zero coupon interest rate) with maturities from 2005 through 2008 and 2017 through 2019. Payments commenced on December 1, 1997. The proceeds of this issue were used to fund various capital projects of the County and fund a workers's compensation reserve, refund a portion of General Obligation Bond Series 1993 F, refund a portion of General Obligation Bond Series 1991, repay other debt obligations represented by borrowings under the Pennsylvania Pool Program and pay a portion of the costs related to the issuance of the 1997 Bonds.	$	10,707,043
1998 General Obligation Bonds – On November 12, 1998, the County issued $6,120,686 of General Obligation Bonds, with maturities from 1999 through 2019. The entire issue consists of Capital Appreciation Bonds (zero coupon interest rate) with a total maturity value of $16,730,000. The proceeds of this issue were used to refund a portion of General Obligation Bonds Series 1997 and pay the costs related to the issuance of the 1998 Bonds. As part of the closing, the County received a payment of $882,000 as option payments for planned bond issuances in 2000 and 2003. Also, as part of closing, the County entered into an agreement with the escrow agent to purchase certain securities for which the County was paid a commitment fee of $3,793,000. These funds were deposited directly into the escrow fund for the refunded 1997 Bonds by the escrow agent.	$	13,106,591
1999 A, B & C General Obligation Bonds – On April 22, 1999, the County issued $14,182,566 of General Obligation Bonds, Series 1999A, Series 1999B and Series 1999C. The 1999A & 1999B Bonds are Capital Appreciation Bonds issued in the aggregate initial stated value of $3,199,340 and $7,164,226, respectively. The 1999A Bonds have maturities from 1999 through 2001 and the 1999B Bonds have maturities from 2018 through 2019. The Capital Appreciation Bonds have a total maturity of $16,660,000. The 1999C Bonds are Current Interest Bonds, with interest rates ranging from 3.50% to 4.70%. The Current Interest Bonds have maturities of $3,830,000 from 2001 through 2013. The proceeds of the 1999A and 1999B Bonds are being used for the purpose of providing funds for: (1) refinancing a portion of the County's outstanding GOBs, Series 1991, 1993F, and 1993G; and (2) the payment of the costs related to the issuance of the 1999A, 1999B Bonds, the 1999D Bonds, and the 2000A Bonds, and the 2001 Bonds. The proceeds of the 1999C Bonds are being used for the purpose of providing funds for: (1) the undertaking of certain redevelopment infrastructure projects in the County; (2) funding capitalized interest fund; and (3) the payment of costs related to the issuance of the 1999C Bonds. The capital projects are specifically related to the purchase of industrial parks by the Industrial Development Corporation (IDC). The IDC is obligated to make the debt payments (interest and principal) on the 1999C Bonds; therefore, the 1999C debt has been recorded within the IDC (a blended component unit treated as an enterprise fund of the County).	$	7,509,429

2013 General Obligation Bonds Series A and B - On June 18, 2013, the County issued $44,930,000 General Obligation Bonds. The Tax Exempt Series A of 2013 was for $36,075,000 General Obligation Bonds. The Federally Taxable Series B of 2013 was for $8,855,000 General Obligation Bonds. The refinancing transaction resulted in an estimated cash flow present value savings of $7,506,266 and estimated economic gain of $7,602,309.

Series A Tax Exempt $36,075,000 General Obligation Bonds - The proceeds of the Series A Bonds will be used to refund the County's General Obligation Bonds Series of 2003A and to provide funds for certain capital projects within the County. Payments commenced on December 1, 2013 with semi-annual payments scheduled until December 1, 2024. The interest rate will vary from .5% to 5%.	$	42,066,811
Series B Federally Taxable $8,855,000 General Obligation Bonds - The proceeds of the Series B Bonds will be used to terminate the County's Swap Agreement, provide funds for certain capital projects for the Westmoreland County Industrial Development Corporation and to capitalized interest on the portion of the Series B Bond through June 1, 2015. Payments commenced on December 1, 2013 with semi-annual payment scheduled until December 1, 2025. The interest rate will vary from .49% to 3.42%.	$	7,370,000
Total long term debt payable	$	93,063,030
Proprietary Funds		
9-1-1 Surcharge Fund	$	14,913,815
Industrial Development Corporation	$	1,940,000
Total Proprietary Funds general long term debt	$	16,853,815
Total Governmental Activities general long term debt	$	76,209,215

C. **Annual Maturities of Long-Term Debt**

The annual debt service requirements for all outstanding long-term debt of the Primary Government and its blended component unit, is as follows:

	Governmental Activities Funds		Proprietary Funds			Total	Total	Total
Fiscal Years (s)	Prinicipal	Interest	Principal	Interest	Hedging Derivatives, Net	Principal	Interest	Debt Service
2016	$ 8,095,000	$ 1,274,512	$ 180,000	$ 687,064	$ 160,226	$ 8,275,000	$ 1,961,576	$ 10,396,802
2017	8,275,000	1,260,746	180,000	685,098	76,028	8,455,000	1,945,844	$ 10,476,872
2018	19,135,000	1,252,000	180,000	682,502	-	19,315,000	1,934,502	$ 21,249,502
2019	18,945,000	1,242,048	185,000	679,546	-	19,130,000	1,921,594	$ 21,051,594
2020	5,891,840	1,224,765	2,443,160	675,614	-	8,335,000	1,900,379	$ 10,235,379
2021-2025	20,164,977	2,489,594	11,565,023	1,122,763	-	31,730,000	3,612,357	$ 35,342,357
Total debt service requirements	$ 80,506,817	$ 8,743,665	$ 14,733,183	$ 4,532,587	$ 236,254	$ 95,240,000	$ 13,276,252	$ 108,752,506

Total debt principal requirement	$ 95,240,000
Add:	
Premium	6,046,811
Less:	
Discounted interest	8,223,781
Current Portion	8,280,000
Total long-term debt	$ 84,783,030

D. Capital Lease Obligations

In 2005, the County purchased a building for the District Court 10-1-01 on a capital lease agreement from the Westmoreland County Industrial Development Corporation in the amount of $490,161. The capital lease maturity date is November 1, 2015 with an interest rate of 2%. In 2013, the County entered into three capital lease agreements valued at $1,372,759. The County entered into a capital lease agreement to replace the 2009 photocopiers from the 2009 capital lease agreement. The Government Activities agreement on the replacement of 85 photocopiers had a total cost of $1,318,681. The capital lease interest rate is 1.84% with a maturity date of March 1, 2018. The Recorder of Deeds received a printer in the amount of $19,378. The capital lease interest rate is 2.20% with a maturity date of July 11, 2018. Tax Mapping received a color-wave 650 plotter and scanner valued at $34,700. The interest rate is 2.35% with a maturity date of May 1, 2018. In 2015 Public Safety received radio communication equipment at a total cost of $6,457,026, with an effective interest rate of 6.76% and a final maturity of June 15, 2019. Public Safety also received a truck with a total cost of $361,983 with an interest rate of 2.89%, and a bargain option purchase price of $166,280 due at final maturity on September 1, 2019. The Manor, the County's nursing home, an Enterprise fund, entered into a capital lease for purchase of digital imaging systems in June 2011. The total capital lease cost was $306,770 with a maturity date of June 2016 at an interest rate of 4.8%.

The following is a schedule of future minimum lease payments under the capital lease agreements, together with the present value of the net minimum lease payments as of December 31, 2015.

	Beginning Balance	Capital Lease Additions	Capital Lease Payments	Ending Balance
Governmental Activities	$ 946,874	$ 6,819,009	$ 364,208	$ 7,401,675
Enterprise Fund	$ 88,633	$ -	$ 58,380	$ 30,253

Years Ending December 31	Governmental Activities	Enterprise Fund
2016	$ 2,241,605	$ 30,677
2017	2,241,055	-
2018	1,993,805	-
2019	2,107,277	-
Total Minimum Lease Payments	8,583,742	30,677
Less: Amount Representing Interest	1,182,067	424
Total Present Value of Net Minimum Lease Payments	7,401,675	30,253
Less: Amount Due Within One Year	1,778,437	30,253
	$ 5,623,238	$ -

E. Legal Debt Margin

Long-term debt related to the governmental funds is recorded in the Statement of Governmental Activities. General long-term debt along with the general obligation bonds of the Westmoreland Manor Fund, 911 Surcharge Fund and Industrial Development Corporation (enterprise funds), represent the direct general obligations of the County. The Westmoreland Manor Fund, 911 Surcharge Fund, and Industrial Development Corporation obligations relate to and are being repaid by those entities and, therefore, are included in the enterprise funds in the accompanying financial statements. Principal and interest payments on these direct general obligations are backed by the full faith, credit and taxing power of the County. Under Commonwealth of Pennsylvania Local Government Unit Debt Act limitations, the County may incur up to approximately $696 million of nonelectoral direct general obligation indebtedness. Nonelectoral direct general obligation indebtedness outstanding at December 31, 2015, amounted to approximately $95 million; thus the County may incur additional nonelectoral direct general obligation indebtedness of up to approximately $601 million. The County's non-taxable general obligation bonds are subject to federal arbitrage regulations.

F. Guarantees of Component Units

In accordance with the Service Agreement dated August 30, 1979 between the County and the Airport Authority, the County has agreed to guarantee the Authority's indebtedness. The Airport Authority is required to repay the County for any payments the County makes pursuant to the guarantee. The County has not made any payments on behalf of the Authority as of December 31, 2015. A summary of all guaranteed debt is listed below.

On June 17, 2009, the County Guaranteed the Airport Authority $2,995,000 Airport Revenue Bonds Refunding Series of 2009. These Bonds mature in varying amounts from September 1, 2009 through September 1, 2023. As of December 31, 2015 the outstanding principal amount of the guaranteed debt is $1,355,000.

On September 28, 2010, the County Guaranteed the Airport Authority $3,635,000 Airport Revenue Bonds Refunding Series of 2010. These bonds mature in varying amounts from September 1, 2011 through September 1, 2023. As of December 31, 2015 the outstanding principal amount of the guaranteed debt is $2,400,000.

On November 28, 2012 the County Guaranteed the Airport Authority $3,615,000 Airport Revenue Bonds Refunding Series of 2012. These bonds mature in varying amounts from September 1, 2013 through September 1, 2028. As of December 31, 2015 the outstanding principal amount of the guaranteed debt is $3,480,000.

On November 4, 2014, the County Guaranteed Airport Authority $3,000,000 Airport Revenue Bonds Series of 2014 for Capital Improvements. These Bonds mature in varying amounts from March 1, 2015 through March 1, 2029. As of December 31, 2015 the outstanding principal amount of the guaranteed debt is $2,810,000.

The County has guaranteed the Airport Authority Line of Credit with Commercial Bank in the amount of $500,000. Monthly payments are made to the line of credit account with an interest rate of 4.25%. The County has guaranteed the line of credit indefinitely. As of December 31, 2015 the outstanding debt balance is $468,591.

Summary of Guaranteed Debt by County:

Guaranteed Airport Revenue Bonds Refunding Series 2009	$1,355,000
Guaranteed Airport Revenue Bonds Refunding Series 2010	2,400,000
Guaranteed Airport Revenue Bonds Refunding Series 2012	3,480,000
Guaranteed Airport Revenue Bonds Series 2014	2,810,000
Line of Credit as of December 31, 2015	468,591
Total County Guaranteed Debt	$10,513,591

G. Secured Borrowings of Component Units

General long-term obligations do not include Industrial Development Authority Revenue Bonds and Mortgage Notes issued in accordance with the Pennsylvania Statutes. Industrial Development obligations are secured by mortgages or revenue agreements on the associated projects of the developers and, together with the interest obligations, are payable solely from lease rentals and other funds of revenues and do not constitute indebtedness of the County.

H. Refunded Bonds

The County has defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2015, $56,385,000 of bonds outstanding are considered defeased.

I. Other Long-term Obligations

The following is a summary of transactions affecting all other long-term obligations of the County during 2015 and 2014:

	Balance January 1	Additions	Deletions	Balance December 31	Amount Due Within One Year
Accrued Workers' Compensation					
2015					
Governmental Activities	$ 1,507,424	$ 351,701	$ (740,234)	$ 1,118,891	$ 216,394
Business Type Activities	3,462,576	807,863	(1,700,330)	2,570,109	497,059
Total	$ 4,970,000	$ 1,159,564	$ (2,440,564)	$ 3,689,000	$ 713,453
2014					
Governmental Activities	$ 1,304,036	$ 591,785	$ (388,397)	$ 1,507,424	$ 291,536
Business Type Activities	2,992,964	1,375,873	(906,261)	3,462,576	669,662
Total	$ 4,297,000	$ 1,967,658	$ (1,294,658)	$ 4,970,000	$ 961,198
Accrued Compensated Absences					
2015					
Governmental Activities	$ 1,140,389	$ 140,871	$ (213,237)	$ 1,068,023	$ 267,006
Business Type Activities	311,257	69,674	(60,989)	319,942	277,690
Total	$ 1,451,646	$ 210,545	$ (274,226)	$ 1,387,965	$ 544,696
2014					
Governmental Activities	$ 1,223,116	$ 305,779	$ (388,506)	$ 1,140,389	$ 285,097
Business Type Activities	395,168	132,468	(216,379)	311,257	281,250
Total	$ 1,618,284	$ 438,247	$ (604,885)	$ 1,451,646	$ 566,347

These liabilities are liquidated by all the funds of the County based on employee usage.

(10) Summary Data for Component Units

	Transit Authority	Airport Authority	Redevelopment Authority	Community College	Total
Assets					
Current Assets:					
Cash and cash equivalents	$ 1,736,582	$ 81,901	$ 787,922	$ 12,619,363	$ 15,225,768
Investments	-	-	-	700,000	700,000
Receivables:					
Other governmental grants	48,418	1,053,327	3,287	-	1,105,032
Other	-	74,435	59,840	2,145,319	2,279,594
Due from other governments	-	-	16,887	-	16,887
Land held for resale	-	-	13,345,908	-	13,345,908
Inventories	221,372	72,421	-	803,294	1,097,087
Other assets	34,255	17,500	2,406	403,627	457,788
Total current assets	2,040,627	1,299,584	14,216,250	16,671,603	34,228,064
Restricted assets	1,575,345	3,003,034	10,605,117	3,040,500	18,223,996
Net capital assets	17,917,159	45,763,080	2,257	55,344,665	119,027,161
Total noncurrent assets	19,492,504	48,766,114	10,607,374	58,385,165	137,251,157
Total assets	$ 21,533,131	$ 50,065,698	$ 24,823,624	$ 75,056,768	$ 171,479,221
Deferred Outflows of Resources					
Deferred amounts from pension liability	-	-	-	695,762	695,762
Deferred Loss on Refunding	-	343,544	-	223,798	567,342
Total Deferred Outflows of Resources	$ -	$ 343,544	$ -	$ 919,560	$ 1,263,104
Liabilities:					
Current liabilities:					
Total current liabilities	$ 1,484,245	$ 313,787	$ 13,323,717	$ 5,317,153	$ 20,438,902
Noncurrent liabilities:					
Total noncurrent liabilities	2,088,177	11,142,635	10,765,641	37,095,091	61,091,544
Total liabilities	3,572,422	11,456,422	24,089,358	42,412,244	81,530,446
Deferred Inflows of Resources					
Deferred amounts from pension liability	-	-	-	2,604,786	2,604,786
Total Deferred Inflows of Resources	$ -	$ -	$ -	$ 2,604,786	$ 2,604,786
Net Position:					
Net investment in capital assets	17,846,759	35,249,489	2,257	28,123,616	81,222,121
Restricted	-	3,003,034	-	2,064,891	5,067,925
Unrestricted	113,950	700,297	732,009	770,791	2,317,047
Total net position	17,960,709	38,952,820	734,266	30,959,298	88,607,093
Total liabilities and net position	$ 21,533,131	$ 50,409,242	$ 24,823,624	$ 75,976,328	$ 172,742,325

Condensed statements of activities for component units.

	Transit Authority	Airport Authority	Redevelopment Authority	Community College	Totals
Expenses	$13,089,069	$ 6,537,496	$ 878,553	$ 55,810,946	$ 76,316,064
Program revenues:					
Charges for services	1,965,360	2,569,362	157,573	21,709,793	26,402,088
Operating grants	9,335,919	3,000,768	725,411	28,391,803	41,453,901
Contributions	-	2,341,235	-	3,917,984	6,259,219
Capital grants	637,419	-	-	1,685,695	2,323,114
Total Program Revenues	11,938,698	7,911,365	882,984	55,705,275	76,438,322
General revenues:					
Investment/interest earnings	3	436	374	122,573	123,386
Change in net position	(1,150,368)	1,374,305	4,805	16,902	245,644
Net position, beginning of year (Restated Note 14)	19,111,077	37,578,515	729,461	30,942,396	88,361,449
Net position, end of year	$17,960,709	$38,952,820	$ 734,266	$ 30,959,298	$ 88,607,093

(11) Risk Management

A. Workers' Compensation Self-Insurance

The County is self-insured for workers' compensation claims. The reserve balances are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County funds reported loss claims incurred for workers' compensation based on estimates of independent actuaries. Such claims and estimates are not discounted. Under an agreement with the Commonwealth of Pennsylvania Department of Labor and Industry, last amended on July 11, 1996, the County is required to maintain an irrevocable trust fund (Expendable Reserves) such that the fair market value of the Trust principal is at least equal to the required asset value. At December 31, 2015, the fair market value of the trust fund was $4,194,756 and the asset value was $3,151,567. Maintenance of the trust fund is required in order to qualify for self-insurance status; balances are dictated by state statue and may be used only in the event of default under the self-insurance regulations. As claims are incurred, provisions are recorded in the appropriate governmental or enterprise fund for estimated benefits to be paid. As of December 31, 2015, the County was in compliance with these requirements and had received an "exemption certificate" from the Department of Labor and Industry exempting the County from carrying workers' compensation insurance as required by the Commonwealth of Pennsylvania Workers' Compensation Act. The various funds of the County were charged $1,159,564 for actual claims and related expenses in 2015.

Changes in the accrued Workers' Compensation liability during the years ended December 31, 2015 and 2014 are as follows:

	2015	2014
Balance, beginning of year	$ 4,970,000	$ 4,297,000
Additions	1,159,564	1,967,658
Deletions	(2,440,564)	(1,294,658)
Balance, end of year	3,689,000	4,970,000
Less Benchmark Credit	(537,433)	(537,433)
Trust Fund Reserve	$ 3,151,567	$ 4,432,567

B. Health Care Self-Insurance

Effective June 1, 2001, the County had several departments that elected to self-insure potential obligations for health care coverage. The health care program is contractually administered by private agencies. The County manages its self-insured health care risk by purchasing stop-loss insurance, which essentially caps self-insured health care costs.

All accrued health care self-insurance at December 31, 2015 are accounted for in accrued liabilities within the General Fund. Changes in the accrued health care liability during the year ended December 31, 2015 and 2014 are as follows:

	2015	2014
Balance, beginning of year	$ 710,782	$ 759,380
Additions	621,915	710,782
Deletions	(710,782)	(759,380)
Balance, end of year	$ 621,915	$ 710,782

C. Claims and Assessments

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County covers certain claim settlements and judgments within its general fund and capital projects fund resources due to the prohibitive cost of carrying certain commercial insurance. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

D. Self-Insurance

There were no significant reductions in insurance coverage from the prior year nor did settlements exceed insurance coverage for the past three fiscal years.

(12) Commitments

A. Leases

At December 31, 2015, the County had various operating lease commitments associated with District Court facilities and various equipment. Upon termination of these leases, it is anticipated that the County will continue or enter into similar lease agreements and incur similar rent expenditures. The lease and lease settlement payments, during 2015, under these leases amounted to $2,383,964. Future minimum lease payments for non-cancelable leases are as follows:

2016	$ 1,883,464
2017	1,536,193
2018	1,276,408
2019	888,805
2020	853,265
2021-2025	3,378,825
2026-2030	520,135
	$ 10,337,095

(13) Contingencies

A. Intergovernmental Grants

Intergovernmental grant awards received by the County are subject to audit and adjustments by the funding agencies or their representatives. If grant revenues are received for expenditures, which are subsequently disallowed, the County may be required to repay the revenues to the funding agency. In the opinion of management, liabilities resulting from such disallowed expenditures, if any, will not be material to the accompanying financial statements at December 31, 2015.

B. Litigation

The County is party to various other claims and legal proceedings incidental to the ordinary course of its operations. In the opinion of the County Solicitor, the County's legal counsel, the ultimate outcome of these claims and proceedings will not have a material adverse effect on the financial position of the County.

C. Health Choices Fund

The Westmoreland County Health Choices Program entered into a risk sharing agreement with the Department of Human Services (DHS) to assume certain behavioral health risks pursuant to the Health Choices Behavioral Service Program. The program is a managed care mental health and drug and alcohol program that covers Medical Assistance recipients in Westmoreland County.

Effective January 1, 1999, the Health Choices Fund entered into a subcontractor agreement with Value Behavioral Health of Pennsylvania, Inc. (VBH-PA), a licensed managed care organization, to manage and insure the benefits under the program.

The County has reinsured all risks assumed under the DHS contract with VBH-PA. The County has established financial protection in the event of default by VBH-PA by obtaining a parental guarantee from FHC Health Systems, and an irrevocable VBH/VOI line of credit, and a performance bond. The estimated amount of unpaid obligations to Westmoreland County providers at December 31, 2015 was $4,507,549.

(14) Prior Period Adjustments

Primary Government

The following restatement was necessary to reflect the adoption of the provisions of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*". The County has changed its manner of accounting for pensions. This change for governmental activities is reported as a cumulative effect of a change in accounting principle in the amount of $(20,855,312) and is reflected as a restatement of beginning net position in the governmental activities of the government-wide financial statements. This change for business-type activities is reported as a cumulative effect of a change in accounting principle in the amount of $(9,055,020) and is reflected individually as a restatement of beginning net position in the Manor Enterprise Fund of $(7,743,007), the 911 Surcharge Fund of $(1,215,653), and the Health Choices Fund of $(96,360).

	Governmental Activities	Westmoreland Manor	911 Surcharge	Health Choices	Business-Type Activities
Net Position					
Beginning of year as previously stated	$ 52,312,736	$ 8,817,852	$ (4,820,761)	$ 15,010,899	$ 77,938,143
Understatement of net pension liability due to the adoption of GASB 68.	(20,855,312)	(7,743,007)	(1,215,653)	(96,360)	(9,055,020)
Net Position Beginning of year as restated	$ 31,457,424	$ 1,074,845	$ (6,036,414)	$ 14,914,539	$ 68,883,123

Westmoreland County Community College

Subsequent to the issuance of the audited financial statements for the year ended June 30, 2014, it was discovered that WCCC had incorrectly been applying a full year of depreciation to currently purchased capital assets instead of the half-year convention in accordance with GAAP Standards. WCCC was incorrectly expensing contracts in the period entered into instead of expensing them over the life of the contract, WCCC was not correctly accruing interest expense due but not paid, and WCCC incorrectly recorded revenue for capital grants when a purchase order was committed instead of when the item was received. These errors result in restatements of WCCC's net position as of June 30, 2014. Also, the net position as of June 30, 2014 was restated to reflect the adoption of GASB Statement No. 68. The cumulative effect on the net position of WCCC as of June 30, 2014 is as follows:

Net Position as previously reported-June 30, 2014	$ 40,743,860
Increase in Net Position for capital assets	1,461,208
Increase in Net Position for prepaid expenses	953,749
Decrease in Net Position for accrued interest	(212,712)
Decrease in grants receivable	(438,963)
Cumulative effect of GASB Statement No. 68	(11,564,746)
Net Position, as restated June 30, 2014	$ 30,942,396

(15) Fund Balance Reporting

Under GASB 54, fund balances recorded as non-spendable, restricted, committed, and assigned are not available for payments of other subsequent expenditures. The following fund balances are recorded on the fund level of the financial statements:

Fund	Fund balance:	Balances
Major Funds:		
General Fund	**Non-spendable:**	
	These amounts are prepaid items	$ 849,899
	Restricted Funds:	
	These funds are restricted for debt payments on General Obligation Bonds	22,279,488
	These funds are restricted for the self insurance on Workers Compensation as required under the Department of Labor	635,902
	Committed Funds:	
	These funds are committed for the self-insured health insurance program	848,281
	Assigned Funds:	
	These funds are assigned for future reserves as indicated from the actuarial report on the Worker's Compensation self insurance program	3,567,079
Nonmajor Governmental Funds:		
Special Revenue Funds	**Restricted Funds:**	
	These funds are restricted for the road and bridge improvement program	84,445
	These funds are restricted for child support enforcement	4,387,691
	These funds are restricted for information and referral	413,676
	These funds are restricted for hazardous materials	256,819
	These funds are restricted for criminal supervision	2,132
	These funds are restricted for information technology	528,824
	These funds are restricted for tourism promotion	78,068
	These funds are restricted for inmate welfare	228,021
	These funds are restricted for Act 13 projects	2,172,426
	These funds are restricted for Elections	67,832
Capital Project Funds	**Restricted Funds:**	
	These funds are restricted for capital projects	2,617,283
	These funds are restricted for the Community Development Programs	5,728,161
Debt Service	**Restricted Funds:**	
	These funds are restricted for debt payments on General Obligation Bonds	21,141

(16) Subsequent Events

In preparing these financial statements, management of the County has evaluated events and transactions subsequent to December 31, 2015 through July 29, 2016, the date these financial statements were available to be issued. Based on the definitions and requirements in accounting standards, management of the County is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Westmoreland County Airport Authority

On May 25, 2016 the Authority issued Guaranteed Airport Revenue Bonds, Series 2016 in the amount of $3,945,000. These bonds will be used to refund the Refunding Series 2009 Guaranteed Airport Revenue Bonds in the amount of $1,355,000 and Refunding Series 2010 Guaranteed Airport Revenue Bonds in the amount of $2,400,000. There will also be $160,000 deposited into a construction fund to help with the cost of the airport expansion project. The bonds have an interest rate of 2.00%. The bonds will have an economic gain of $161,033. However, the Authority realized a loss on the refunding in the amount of $62,679.

REQUIRED SUPPLEMENTARY INFORMATION

General Fund and
Major Special Revenue Funds

General Fund - This Fund is the principal fund of the County and is used to account for all activities of the County not included in other specified funds. The General Fund accounts for the general governmental activities of the County (i.e., property tax collections, judiciary, public safety, public works and parks).

Behavioral Health/Developmental Services Fund – This Fund is used to account for state grants and other revenues whose proceeds are legally restricted to allowable behavioral health program costs.

Area Agency on Aging Fund – This Fund is used to account for the activities of the County's Area Agency on Aging program, which provides human services to senior citizens.

Children's Bureau Fund – This Fund is used to account for the activities of the Children's Bureau program which provides support services to underprivileged juveniles.

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Taxes, real estate	$ 81,486,681	$ 81,858,333	$ 81,739,237	$ (119,096)
Federal grants	2,052,122	2,658,857	2,392,471	(266,386)
State grants	11,741,603	13,997,062	12,436,569	(1,560,493)
Local grants	-	23,879	23,879	-
Departmental charges	14,917,374	15,582,673	15,042,708	(539,965)
Net appreciation (depreciation) in fair value of investments	-	391,954	382,665	(9,289)
Interest income	32,955	53,481	64,444	10,963
Other revenue	3,864,520	5,290,655	4,812,453	(478,202)
Total revenues	114,095,255	119,856,894	116,894,426	(2,962,468)
EXPENDITURES:				
Current operating:				
General government	19,520,458	17,696,876	15,980,799	1,716,077
Judicial	26,662,532	28,183,262	27,194,176	989,086
Public safety	34,982,866	34,481,687	33,805,652	676,035
Human services	2,484,072	2,484,072	1,899,629	584,443
Public works	4,608,471	5,318,685	5,045,022	273,663
Culture and recreation	2,557,796	4,170,311	4,152,800	17,511
Conservation development	5,802,050	8,408,070	6,782,969	1,625,101
Contributions	6,256,161	6,256,161	6,237,247	18,914
Capital outlay	-	6,819,009	6,819,009	-
Total expenditures	102,874,406	113,818,133	107,917,303	5,900,830
Excess (deficiency) of revenues over expenditures	11,220,849	6,038,761	8,977,123	2,938,362
OTHER FINANCING SOURCES (USES):				
Capital leases	-	6,819,009	6,819,009	-
Transfers in	2,376,259	2,539,196	2,107,939	(431,257)
Transfers out	(19,352,639)	(16,968,634)	(16,460,561)	508,073
Total other financing sources (uses)	(16,976,380)	(7,610,429)	(7,533,613)	76,816
Net change in fund balance	(5,755,531)	(1,571,668)	1,443,510	3,015,178
Fund balance-beginning	55,023,868	55,023,868	55,023,868	-
Fund balance-ending	$ 49,268,337	$ 53,452,200	$ 56,467,378	$ 3,015,178

COUNTY OF WESTMORELAND, PENNSYLVANIA
Behavorial Health/Developmental Services

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 4,111,875	$ 2,152,077	$ 2,171,139	$ 19,062
State grants	12,717,423	15,722,943	14,792,853	(930,090)
Local grants	49,062	49,062	49,062	-
Interest income	2,585	1,982	1,982	-
Other revenue	31,278	41,217	26,913	(14,304)
Total revenues	16,912,223	17,967,281	17,041,949	(925,332)
EXPENDITURES:				
Current operating:				
Human services	18,356,873	18,305,380	18,301,197	4,183
Total expenditures	18,356,873	18,305,380	18,301,197	4,183
Excess (deficiency) of revenues over expenditures	(1,444,650)	(338,099)	(1,259,248)	(921,149)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,505,776	1,344,548	1,343,777	(771)
Transfers out	(61,126)	(84,530)	(84,529)	1
Total other financing sources (uses)	1,444,650	1,260,018	1,259,248	(770)
Net change in fund balance	-	921,919	-	(921,919)
Fund balance-beginning	-	-	-	-
Fund balance-ending	$ -	$ 921,919	$ -	$ (921,919)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Area Agency on Aging

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 2,133,953	$ 2,203,173	$ 2,203,173	$ -
State grants	8,213,982	7,884,448	8,048,677	164,229
Departmental charges	765,600	705,986	706,318	332
Interest income	2,400	1,905	1,905	-
Other revenue	500,991	586,998	586,984	(14)
Total revenues	11,616,926	11,382,510	11,547,057	164,547
EXPENDITURES:				
Current operating:				
Human services	11,978,386	11,982,714	11,911,220	71,494
Total expenditures	11,978,386	11,982,714	11,911,220	71,494
Excess (deficiency) of revenues over expenditures	(361,460)	(600,204)	(364,163)	236,041
OTHER FINANCING SOURCES (USES):				
Transfers in	410,606	410,606	410,606	-
Transfers out	(49,146)	(46,443)	(46,443)	-
Total other financing sources (uses)	361,460	364,163	364,163	-
Net change in fund balance	-	(236,041)	-	236,041
Fund balance-beginning	-	-	-	-
Fund balance-ending	$ -	$ (236,041)	$ -	$ 236,041

COUNTY OF WESTMORELAND, PENNSYLVANIA
Children's Bureau

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 5,539,601	$ 5,670,013	$ 5,677,021	$ 7,008
State grants	14,640,070	14,511,331	14,270,949	(240,382)
Other revenue	366,828	373,909	430,457	56,548
Total revenues	20,546,499	20,555,253	20,378,427	(176,826)
EXPENDITURES:				
Current operating:				
Human services	23,372,178	23,808,343	23,199,892	608,451
Total expenditures	23,372,178	23,808,343	23,199,892	608,451
Excess (deficiency) of revenues over expenditures	(2,825,679)	(3,253,090)	(2,821,465)	431,625
OTHER FINANCING SOURCES (USES):				
Transfers in	2,873,651	3,295,426	2,873,651	(421,775)
Transfers out	(47,972)	(52,186)	(52,186)	-
Total other financing sources (uses)	2,825,679	3,243,240	2,821,465	(421,775)
Net change in fund balance	-	(9,850)	-	9,850
Fund balance-beginning	-	-	-	-
Fund balance-ending	$ -	$ (9,850)	$ -	$ 9,850

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Funding Progress

Schedule of Funding Progress for Post Employment Benefits other than Pensions

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
1/1/2014	$ -	$ 25,354,463	$25,354,463	0.0%	$ 80,665,059	31.4%
1/1/2015	$ -	$ 29,481,958	$29,481,958	0.0%	$ 80,148,609	36.8%
1/1/2016	$ -	$ 28,642,607	$28,642,607	0.0%	$ 82,150,103	34.9%

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of County Contributions and Investment Returns

Employees' Retirement Fund
Schedule of County Contributions - Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarially determined contribution	$ 4,142,359	$ 2,990,464	$ 2,222,551	$ 8,345,240	$ 7,612,781	$ 7,955,926	$ 8,796,356	$ 9,964,570	$ 5,466,886	$ 6,418,453
Contributions in relation to the Actuarially determined contribution	4,142,359	2,990,464	3,710,000	8,275,610	6,194,962	7,955,926	8,796,356	9,964,570	5,466,886	6,418,453
Contribution defiency (excess)	$ -	$ -	$ (1,487,449)	$ 69,630	$ 1,417,819	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 66,504,724	$ 65,647,535	$ 68,431,674	$ 72,160,746	$ 75,096,281	$ 76,147,376	$ 77,360,215	$ 79,578,330	$ 80,665,059	$ 80,148,609
Contributions as a percentage of covered-employee payroll	6.23%	4.56%	5.42%	11.47%	8.25%	10.45%	11.37%	12.52%	6.78%	8.01%

Notes to Schedule

Valation date

Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	21 years
Asset valuation method	Market value adjusted for unrecognized gains and losses from prior years
Inflation	3.0%
Salary increases	3.5% average, including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	Age 60 or 55 with 20 years' service
Mortality	2013 RP Annuitant and Non-Annuitant Mortality Tables for males and females with no projected improvement

Employees' Retirement Fund
Schedule of Investment Returns - Last Ten Years

	2014	2015
Annual money-weighted rate of return, net of investment expenses	4.91%	0.65%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, pension plans should present information for those years for which information is available.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Changes in the Net Pension Liability and Related Ratios

Employees' Retirement Fund
Schedule of Changes in the Net Pension Liability and Related Ratios

	2014	2015
Total pension liability		
Service cost	$ 3,601,828	$ 3,545,301
Interest	31,725,964	33,120,973
Change of benefit terms	1,505,349	1,505,349
Differences between expected and actual experience	7,676,792	10,288,036
Changes of assumptions	-	-
Benefit payments, including refunds of member contributions	(23,528,802)	(28,263,356)
Net change in total pension liability	$ 20,981,131	$ 20,196,303
Total pension liability-beginning	430,962,747	451,943,878
Total pension liability-ending (a)	$ 451,943,878	$472,140,181
Plan fiduciary net position		
Contriubtions - employer	$ 5,466,886	$ 6,418,453
Contributions - member	7,942,978	7,724,552
Net investment income	17,927,995	1,701,140
Benefit payments, including refunds of member contributions	(23,528,802)	(28,263,356)
Administrative expense	(125,263)	(122,226)
Other	245,027	-
Net change in plan fidulary net position	7,928,821	(12,541,437)
Plan fiduciary net position-beginning	414,104,725	422,033,546
Plan fiduciary net position-ending (b)	$ 422,033,546	$409,492,109
County's net pension liability-ending (a)-(b)	$ 29,910,332	$ 62,648,072
Plan fiduciay net position as a percentage of the total pension liability	93.38%	86.73%
Covered-employee payroll	$ 80,665,059	$ 80,148,609
County's net pension liability as a percentage of covered-employee payroll	37.10%	78.20%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, pension plans should present information for those years for which information is available.

County of Westmoreland, Pennsylvania

Notes to Required Supplementary Information

A. Basis of Accounting

The County's budget is adopted on the modified accrual basis of accounting, which is the same basis of accounting utilized to account for actual results.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General Government:				
Commissioners' Office:				
Personal services	$ 532,793	$ 550,779	$ 552,693	$ (1,914)
Fringes	205,319	202,772	202,767	5
Other services & charges	53,511	52,760	52,755	5
Supplies	2,088	1,375	1,382	(7)
Capital outlays	-	699	699	-
	793,711	808,385	810,296	(1,911)
Controller:				
Personal services	1,151,593	1,151,593	1,120,480	31,113
Fringes	577,071	576,917	555,958	20,959
Other services & charges	39,338	40,208	38,228	1,980
Supplies	10,060	11,484	10,710	774
Capital outlays	-	4,907	4,627	280
	1,778,062	1,785,109	1,730,003	55,106
Treasurer:				
Personal services	347,817	346,611	344,827	1,784
Fringes	181,575	181,100	171,501	9,599
Other services & charges	51,462	53,509	51,158	2,351
Supplies	9,120	9,120	7,983	1,137
Capital outlays	-	586	584	2
	589,974	590,926	576,053	14,873
Financial Administration:				
Personal services	304,539	296,083	274,134	21,949
Fringes	152,904	160,862	160,775	87
Other services & charges	4,564	5,018	5,006	12
Supplies	1,100	1,097	1,090	7
	463,107	463,060	441,005	22,055
Insurance:				
Other services & charges	402,660	483,567	483,564	3
	402,660	483,567	483,564	3
Tax Office:				
Personal services	248,298	244,303	197,075	47,228
Fringes	111,757	105,644	72,343	33,301
Other services & charges	451,352	468,052	436,941	31,111
Supplies	7,000	3,786	3,785	1
Capital outlays	-	2,360	2,360	-
	818,407	824,145	712,504	111,641
Tax Assessment:				
Personal services	699,042	705,656	699,657	5,999
Fringes	405,421	398,940	371,345	27,595
Other services & charges	253,459	253,751	249,546	4,205
Supplies	2,200	2,200	1,645	555
	1,360,122	1,360,547	1,322,193	38,354

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General Government, continued:				
Tax Collectors:				
Fringes	33,000	33,444	33,444	-
Other services & charges	792,985	795,318	795,316	2
Supplies	32,000	35,454	35,454	-
	857,985	864,216	864,214	2
Information Systems:				
Personal services	1,379,037	1,370,262	1,316,830	53,432
Fringes	550,598	563,050	550,422	12,628
Other services & charges	552,541	568,208	560,858	7,350
Supplies	128,470	300,450	286,954	13,496
Capital outlays	-	117,398	117,394	4
	2,610,646	2,919,368	2,832,458	86,910
Purchasing:				
Personal services	136,936	136,936	135,131	1,805
Fringes	49,055	49,339	40,694	8,645
Other services & charges	4,208	4,369	4,155	214
Supplies	782	721	(316)	1,037
Capital outlays	-	5,457	5,457	-
	190,981	196,822	185,121	11,701
General Services:				
Personal services	115,536	125,356	120,674	4,682
Fringes	87,557	89,450	89,271	179
Other services & charges	30,845	24,811	24,811	-
Supplies	2,500	2,249	2,249	-
Capital outlays	-	2,158	2,158	-
	236,438	244,024	239,163	4,861
Switchboard:				
Personal services	125,656	125,987	122,440	3,547
Fringes	51,241	54,885	54,856	29
Other services & charges	75,845	75,867	64,369	11,498
Supplies	10,985	11,588	11,419	169
Capital outlays	-	58,295	58,294	1
	263,727	326,622	311,378	15,244
Solicitor:				
Personal services	377,549	420,412	419,373	1,039
Fringes	195,805	189,916	189,788	128
Other services & charges	10,019	10,119	8,770	1,349
Supplies	335	675	673	2
Capital outlays	-	1,533	1,533	-
	583,708	622,655	620,137	2,518
Human Resources:				
Personal services	292,853	293,223	289,492	3,731
Fringes	144,021	167,521	167,516	5
Other services & charges	321,317	318,777	307,952	10,825
Supplies	8,160	5,620	5,607	13
	766,351	785,141	770,567	14,574

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General Government, continued:				
Records Management:				
Personal services	212,797	230,269	212,794	17,475
Fringes	104,388	121,362	116,949	4,413
Other services & charges	9,708	9,708	8,564	1,144
Supplies	14,110	12,616	9,490	3,126
Capital outlays	-	365	347	18
	341,003	374,320	348,144	26,176
Recorder of Deeds:				
Personal services	461,625	458,894	459,678	(784)
Fringes	251,818	320,326	297,519	22,807
Other services & charges	95,518	95,938	95,453	485
Supplies	10,500	9,621	3,928	5,693
	819,461	884,779	856,578	28,201
Election Bureau:				
Personal services	402,830	424,734	420,688	4,046
Fringes	121,030	132,167	129,389	2,778
Other services & charges	520,240	517,050	491,763	25,287
Supplies	11,220	16,712	12,689	4,023
Capital outlays	-	6,030	6,030	-
	1,055,320	1,096,693	1,060,559	36,134
Veteran Affairs:				
Personal services	114,307	127,277	119,234	8,043
Fringes	48,309	46,072	38,227	7,845
Other services & charges	127,940	130,511	125,914	4,597
Supplies	650	800	741	59
	291,206	304,660	284,116	20,544
Benefits:				
Fringes	798,640	400,740	(45,682)	446,422
Other services & charges	65,000	74,001	74,000	1
	863,640	474,741	28,318	446,423
Other:				
Personal services	500,000	-	-	-
Other services & charges	793,306	302,771	310,184	(7,413)
Capital outlays	1,657,616	425,516	-	425,516
	2,950,922	728,287	310,184	418,103
Taxes:				
Other services & charges	210,000	205,592	205,591	1
	210,000	205,592	205,591	1
Grants-GGA:				
Other services & charges	25,000	25,000	25,000	-
	25,000	25,000	25,000	-

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General Government, continued:				
Self-Insurance Reserve:				
Other services & charges	885,000	885,000	568,101	316,899
	885,000	885,000	568,101	316,899
Homestead Exclusion:				
Other services & charges	31,140	31,502	31,499	3
Supplies	200	154	153	1
	31,340	31,656	31,652	4
Workers' Compensation Trust:				
Other services & charges	15,000	15,039	10,859	4,180
	15,000	15,039	10,859	4,180
Unified Parcel Identification:				
Personal services	102,577	104,401	103,197	1,204
Fringes	50,710	63,886	61,050	2,836
Other services & charges	163,000	227,835	188,727	39,108
Supplies	400	400	67	333
	316,687	396,522	353,041	43,481
Total General Government	19,520,458	17,696,876	15,980,799	1,716,077

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial :				
Courts:				
Personal services	2,637,006	2,630,547	2,602,424	28,123
Fringes	1,417,195	1,407,332	1,381,684	25,648
Other services & charges	1,660,853	1,753,474	1,702,655	50,819
Supplies	22,404	25,554	25,436	118
Capital outlays	-	2,470	2,470	-
	5,737,458	5,819,377	5,714,669	104,708
District Justices Administrator:				
Personal services	48,620	61,587	61,587	-
Fringes	9,866	11,570	11,201	369
Other services & charges	16,250	15,610	13,066	2,544
Supplies	1,150	1,664	1,658	6
Capital outlays	-	914	914	-
	75,886	91,345	88,426	2,919
District Justice DeMarchis:				
Personal services	109,442	107,585	96,127	11,458
Fringes	66,904	63,682	61,067	2,615
Other services & charges	70,620	77,670	77,081	589
Supplies	5,990	6,814	5,307	1,507
	252,956	255,751	239,582	16,169
District Justice Dalfonso:				
Personal services	123,159	137,078	132,310	4,768
Fringes	60,286	60,480	60,001	479
Other services & charges	31,624	38,651	37,476	1,175
Supplies	4,150	5,379	4,169	1,210
	219,219	241,588	233,956	7,632
District Justice Yakopec:				
Personal services	150,622	151,680	150,035	1,645
Fringes	61,318	59,091	44,593	14,498
Other services & charges	28,753	33,144	32,211	933
Supplies	6,550	8,814	8,218	596
	247,243	252,729	235,057	17,672
District Justice Pallone:				
Personal services	128,930	146,221	141,217	5,004
Fringes	54,970	47,851	44,495	3,356
Other services & charges	43,955	50,022	49,506	516
Supplies	5,810	7,753	6,037	1,716
	233,665	251,847	241,255	10,592
District Justice Falcon:				
Personal services	140,652	170,663	161,365	9,298
Fringes	70,485	70,430	61,387	9,043
Other services & charges	27,697	31,299	30,243	1,056
Supplies	4,808	5,820	5,329	491
	243,642	278,212	258,324	19,888

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Justice Kistler:				
Personal services	145,837	146,634	143,160	3,474
Fringes	79,553	78,013	70,914	7,099
Other services & charges	42,878	47,541	47,153	388
Supplies	5,099	6,305	5,180	1,125
	273,367	278,493	266,407	12,086
District Justice Christner:				
Personal services	152,290	162,600	159,007	3,593
Fringes	67,984	66,813	64,448	2,365
Other services & charges	16,790	35,021	32,899	2,122
Supplies	6,890	7,611	7,217	394
Capital outlays	-	775	775	-
	243,954	272,820	264,346	8,474
District Justice Mahady:				
Personal services	184,121	177,365	160,820	16,545
Fringes	75,523	122,688	118,788	3,900
Other services & charges	51,053	55,833	55,416	417
Supplies	3,209	5,461	4,584	877
Capital outlays	-	2,144	2,144	-
	313,906	363,491	341,752	21,739
District Justice Weimer:				
Personal services	131,612	131,842	133,601	(1,759)
Fringes	56,364	54,225	45,723	8,502
Other services & charges	39,806	44,756	44,266	490
Supplies	6,640	7,850	7,566	284
	234,422	238,673	231,156	7,517
District Justice Albert:				
Personal services	190,354	197,253	198,428	(1,175)
Fringes	93,579	89,740	89,735	5
Other services & charges	13,845	15,948	15,945	3
Supplies	5,250	5,286	5,285	1
	303,028	308,227	309,393	(1,166)
District Justice Mansour:				
Personal services	155,904	156,053	154,387	1,666
Fringes	67,365	66,854	56,372	10,482
Other services & charges	47,553	49,990	49,635	355
Supplies	3,940	4,698	4,565	133
	274,762	277,595	264,959	12,636
District Justice Conway:				
Personal services	139,079	144,192	138,566	5,626
Fringes	61,050	77,260	75,965	1,295
Other services & charges	26,319	29,430	29,343	87
Supplies	4,450	5,417	5,169	248
	230,898	256,299	249,043	7,256

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Justice Buczak:				
Personal services	135,926	136,076	131,394	4,682
Fringes	64,598	62,598	60,495	2,103
Other services & charges	22,779	27,038	25,749	1,289
Supplies	3,100	3,858	2,738	1,120
	226,403	229,570	220,376	9,194
District Justice Bilik:				
Personal services	142,736	130,446	129,064	1,382
Fringes	48,361	46,391	43,996	2,395
Other services & charges	42,609	48,181	48,176	5
Supplies	4,645	5,398	4,716	682
	238,351	230,416	225,952	4,464
District Justice Thiel:				
Personal services	108,979	110,853	110,755	98
Fringes	87,664	118,490	115,142	3,348
Other services & charges	34,578	37,177	36,847	330
Supplies	2,915	3,516	3,284	232
	234,136	270,036	266,028	4,008
District Justice Moore:				
Personal services	150,180	148,036	132,523	15,513
Fringes	68,796	70,100	70,094	6
Other services & charges	20,172	28,306	26,843	1,463
Supplies	4,520	8,278	7,874	404
Capital outlays	-	1,365	1,365	-
	243,668	256,085	238,699	17,386
District Justice Eckels:				
Personal services	163,231	168,795	163,156	5,639
Fringes	84,059	78,086	58,919	19,167
Other services & charges	41,105	45,287	44,077	1,210
Supplies	2,370	4,128	3,564	564
	290,765	296,296	269,716	26,580
Register of Wills:				
Personal services	440,707	452,412	450,426	1,986
Fringes	291,752	281,447	218,118	63,329
Other services & charges	51,824	55,296	41,955	13,341
Supplies	6,055	6,054	3,153	2,901
	790,338	795,209	713,652	81,557
Sheriff:				
Personal services	2,908,583	3,310,536	3,239,228	71,308
Fringes	1,482,442	1,488,032	1,454,859	33,173
Other services & charges	200,773	231,019	206,706	24,313
Supplies	194,500	195,856	154,890	40,966
Capital outlays	-	55,620	54,621	999
	4,786,298	5,281,063	5,110,304	170,759

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
Coroner:				
Personal services	422,954	438,844	431,801	7,043
Fringes	193,738	175,177	161,203	13,974
Other services & charges	438,396	584,427	572,962	11,465
Supplies	12,000	12,684	11,010	1,674
	1,067,088	1,211,132	1,176,976	34,156
Act 122 Grant:				
Other services & charges	970	1,333	970	363
Supplies	-	435	388	47
Capital outlays	-	8,532	8,530	2
	970	10,300	9,888	412
Cremation Authorization:				
Other services & charges	25,000	13,561	13,560	1
Supplies	-	271	270	1
Capital outlays	-	1	-	1
	25,000	13,833	13,830	3
Prothonotary:				
Personal services	621,099	623,095	598,604	24,491
Fringes	365,493	400,596	373,802	26,794
Other services & charges	34,607	35,171	33,770	1,401
Supplies	8,500	8,882	8,632	250
	1,029,699	1,067,744	1,014,808	52,936
Clerk of Courts:				
Personal services	703,485	700,487	662,278	38,209
Fringes	432,487	420,487	369,772	50,715
Other services & charges	193,777	241,144	224,057	17,087
Supplies	13,387	16,651	14,088	2,563
	1,343,136	1,378,769	1,270,195	108,574
Law Library:				
Personal services	82,955	84,429	86,016	(1,587)
Fringes	46,465	43,378	35,446	7,932
Other services & charges	129,720	131,722	131,704	18
Supplies	1,689	1,335	1,221	114
	260,829	260,864	254,387	6,477
Jury Service Center:				
Personal services	77,146	84,683	80,632	4,051
Fringes	63,174	55,637	41,381	14,256
Other services & charges	37,249	37,080	33,083	3,997
Supplies	410	579	548	31
	177,979	177,979	155,644	22,335

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Attorney:				
Personal services	3,537,045	3,442,590	3,408,115	34,475
Fringes	1,178,911	1,408,621	1,397,538	11,083
Other services & charges	290,224	383,238	382,878	360
Supplies	56,012	45,524	44,876	648
Capital outlays	-	4,011	4,011	-
	5,062,192	5,283,984	5,237,418	46,566
Stop Violence Against Women:				
Personal services	51,910	54,257	53,666	591
Fringes	13,949	12,121	12,117	4
Other services & charges	60,000	60,000	60,000	-
	125,859	126,378	125,783	595
D.A. Victim Witness Program:				
Personal services	121,176	126,950	125,209	1,741
Fringes	48,640	43,128	43,124	4
Other services & charges	12,318	12,508	12,505	3
Supplies	120	118	118	-
	182,254	182,704	180,956	1,748
Emergency Response Project:				
Personal services	20,449	30,669	30,952	(283)
Fringes	11,553	10,699	10,694	5
Other services & charges	797	75	75	-
Supplies	460	-	-	-
	33,259	41,443	41,721	(278)
Public Defender:				
Personal services	1,123,694	1,128,803	1,110,499	18,304
Fringes	430,018	433,018	401,824	31,194
Other services & charges	74,744	74,294	56,315	17,979
Supplies	5,500	6,102	6,090	12
	1,633,956	1,642,217	1,574,728	67,489
Court Appointed Special Advocate:				
Other services & charges	10,577	10,577	7,988	2,589
Supplies	1,160	1,160	807	353
	11,737	11,737	8,795	2,942
Juvenile Assistance Grant:				
Personal services	8,343	17,711	18,118	(407)
Fringes	5,866	8,985	8,981	4
Other services & charges	-	445	443	2
Supplies	-	20	20	-
	14,209	27,161	27,562	(401)
Drug Court:				
Personal services	-	100,000	92,536	7,464
Fringes		44,600	13,690	30,910
Other services & charges	-	45,502	4,420	41,082
Supplies	-	6,735	2,729	4,006
Capital outlays	-	5,058	5,058	-
	-	201,895	118,433	83,462
Total Judicial	26,662,532	28,183,262	27,194,176	989,086

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Safety:				
Security:				
Personal services	1,171,955	1,176,835	1,157,214	19,621
Fringes	469,278	472,133	335,032	137,101
Other services & charges	70,661	70,813	49,738	21,075
Supplies	59,842	62,425	50,455	11,970
Capital outlays	-	41,534	41,492	42
	1,771,736	1,823,740	1,633,931	189,809
Adult Probation:				
Personal services	3,781,653	3,899,069	3,870,965	28,104
Fringes	1,824,948	1,721,610	1,556,461	165,149
Other services & charges	1,016,651	1,054,862	934,911	119,951
Supplies	70,544	75,376	70,815	4,561
Capital outlays	-	3,549	3,549	-
	6,693,796	6,754,466	6,436,701	317,765
Juvenile Probation:				
Personal services	1,926,003	1,974,162	1,954,373	19,789
Fringes	835,494	790,215	788,026	2,189
Other services & charges	154,137	159,466	157,404	2,062
Supplies	25,900	26,568	24,050	2,518
Capital outlays	-	2,162	1,347	815
	2,941,534	2,952,573	2,925,200	27,373
Juvenile Detention:				
Personal services	644,799	746,815	732,979	13,836
Fringes	320,408	316,338	306,667	9,671
Other services & charges	100,852	136,728	132,280	4,448
Supplies	27,875	28,447	26,222	2,225
Capital outlays	-	874	874	-
	1,093,934	1,229,202	1,199,022	30,180
Juvenile Placements:				
Other services & charges	5,114,100	4,051,894	4,051,890	4
	5,114,100	4,051,894	4,051,890	4
Juvenile Accountability Block Grant:				
Other services & charges	1,769	2,042	2,042	-
	1,769	2,042	2,042	-
Prison:				
Personal services	8,209,540	8,500,729	8,455,805	44,924
Fringes	3,241,299	3,089,996	3,089,988	8
Other services & charges	3,085,683	2,969,503	2,969,483	20
Supplies	963,256	932,074	932,065	9
Capital outlays	-	85,905	85,905	-
	15,499,778	15,578,207	15,533,246	44,961

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Safety, continued				
Emergency Management:				
Personal services	353,551	354,797	355,274	(477)
Fringes	96,147	124,430	124,425	5
Other services & charges	95,838	82,513	82,505	8
Supplies	25,160	15,617	15,607	10
Capital outlays	-	14,894	14,827	67
	570,696	592,251	592,638	(387)
Weights and Measures:				
Personal services	119,256	126,801	125,139	1,662
Fringes	41,880	40,480	39,686	794
Other services & charges	12,481	17,138	13,265	3,873
Supplies	5,460	5,110	2,918	2,192
Capital outlays	-	1,310	1,309	1
	179,077	190,839	182,317	8,522
West Nile:				
Fringes	-	237	236	1
	-	237	236	1
Security Airport:				
Personal services	-	42,399	44,165	(1,766)
Fringes	-	18,404	18,401	3
Other services & charges	-	2,300	2,298	2
Supplies	-	330	329	1
Capital outlays	-	761	761	-
	-	64,194	65,954	(1,760)
Grants-PS:				
Other services & charges	14,600	14,600	14,600	-
	14,600	14,600	14,600	-
Juvenile Shelter:				
Personal services	464,623	488,119	481,499	6,620
Fringes	208,439	204,750	193,355	11,395
Other services & charges	44,155	64,649	54,939	9,710
Supplies	12,800	12,980	11,386	1,594
Capital outlays	-	551	298	253
	730,017	771,049	741,477	29,572

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Safety, continued				
D.U.I. Program:				
Personal services	35,000	42,998	41,668	1,330
Fringes	-	1,502	1,400	102
Other services & charges	9,455	9,723	7,960	1,763
Supplies	2,486	2,318	1,987	331
	46,941	56,541	53,015	3,526
Offender Re-entry Plan:				
Other services & charges	-	-	301	(301)
	-	-	301	(301)
Victims of Juvenile Offenders:				
Personal services	4,325	23,714	23,714	-
Fringes	3,515	3,495	3,493	2
Other services & charges	840	-	-	-
	8,680	27,209	27,207	2
Security WCCC:				
Personal services	199,472	227,145	231,530	(4,385)
Fringes	60,998	90,405	90,400	5
Other services & charges	2,410	943	943	-
Supplies	6,209	5,867	5,866	1
Capital outlays	-	1,164	1,164	-
	269,089	325,524	329,903	(4,379)
Behavioral Health Training Program:				
Other services & charges	47,119	47,119	15,972	31,147
	47,119	47,119	15,972	31,147
Total Public Safety	34,982,866	34,481,687	33,805,652	676,035
Human Services:				
Grants:				
Other services & charges	2,484,072	2,484,072	1,899,629	584,443
	2,484,072	2,484,072	1,899,629	584,443
Total Human Services	2,484,072	2,484,072	1,899,629	584,443

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Works:				
Roads:				
Personal services	532,374	535,455	521,626	13,829
Fringes	199,450	196,369	196,274	95
Other services & charges	2,517	2,517	1,052	1,465
Supplies	4,395	4,395	4,054	341
Capital outlays	-	525,594	525,594	-
	738,736	1,264,330	1,248,600	15,730
Public Works:				
Personal services	1,808,261	1,808,261	1,695,756	112,505
Fringes	961,334	986,998	877,230	109,768
Other services & charges	1,009,742	1,045,545	1,015,449	30,096
Supplies	90,398	101,799	96,383	5,416
Capital outlays	-	111,752	111,604	148
	3,869,735	4,054,355	3,796,422	257,933
Total Public Works	4,608,471	5,318,685	5,045,022	273,663
Culture and Recreation:				
Parks:				
Personal services	1,368,315	1,412,156	1,409,761	2,395
Fringes	704,263	715,644	712,305	3,339
Other services & charges	312,428	360,703	360,685	18
Supplies	172,790	168,045	163,636	4,409
Capital outlays	-	1,513,763	1,506,413	7,350
	2,557,796	4,170,311	4,152,800	17,511
Total Culture and Recreation	2,557,796	4,170,311	4,152,800	17,511
Conservation Development:				
Planning:				
Personal services	196,534	196,534	185,735	10,799
Fringes	97,462	97,462	70,020	27,442
Other services & charges	13,041	86,441	18,284	68,157
Supplies	2,800	2,800	2,652	148
	309,837	383,237	276,691	106,546
Geographic Info Systems:				
Personal services	205,215	205,439	188,464	16,975
Fringes	141,480	139,150	115,900	23,250
Other services & charges	72,454	72,754	69,477	3,277
Supplies	32,770	34,800	34,632	168
	451,919	452,143	408,473	43,670

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Conservation Development, continued				
Grants:				
Other services & charges	5,040,294	7,572,690	6,097,805	1,474,885
	5,040,294	7,572,690	6,097,805	1,474,885
Total Conservation Development	5,802,050	8,408,070	6,782,969	1,625,101
Contributions:				
Other services & charges	6,256,161	6,256,161	6,237,247	18,914
	6,256,161	6,256,161	6,237,247	18,914
Capital outlay:				
Other services & charges	-	6,819,009	6,819,009	-
	-	6,819,009	6,819,009	-
Total Expenditures - General Fund	$ 102,874,406	$ 113,818,133	$ 107,917,303	$ 5,900,830

COUNTY OF WESTMORELAND, PENNSYLVANIA
BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
BH Administration:				
Personal services	$ 434,189	$ 488,474	$ 492,690	$ (4,216)
Fringes	301,019	290,018	290,012	6
Other services & charges	145,217	135,786	135,623	163
Supplies	1,967	2,045	2,044	1
Capital outlays	4,854	4,671	4,671	-
	887,246	920,994	925,040	(4,046)
BH Services:				
Other services & charges	10,047,897	10,296,272	10,292,055	4,217
Supplies	37,547	24,739	24,738	1
	10,085,444	10,321,011	10,316,793	4,218
DS Administration:				
Personal services	629,857	609,298	602,497	6,801
Fringes	379,912	467,673	467,668	5
Other services & charges	202,086	180,171	180,161	10
Supplies	3,748	3,191	3,172	19
Capital outlays	7,906	5,920	5,920	-
	1,223,509	1,266,253	1,259,418	6,835
DS Services:				
Other services & charges	6,160,674	5,797,122	5,799,946	(2,824)
	6,160,674	5,797,122	5,799,946	(2,824)
Total Behavorial Health/Developmental Services	$ 18,356,873	$ 18,305,380	$ 18,301,197	$ 4,183

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	$ 436,610	$ 385,243	$ 387,177	$ (1,934)
Fringes	265,216	160,606	161,889	(1,283)
Other services & charges	567,795	514,372	514,366	6
Supplies	1,500	2,641	2,639	2
Capital outlays	-	405	405	-
	1,271,121	1,063,267	1,066,476	(3,209)
Information & Referral:				
Personal services	356,125	367,538	359,970	7,568
Fringes	123,503	135,942	137,169	(1,227)
Other services & charges	147,760	162,118	162,114	4
Supplies	1,030	1,285	1,282	3
	628,418	666,883	660,535	6,348
Human Services Development Fund Grant:				
Personal services	48,785	48,840	48,752	88
Fringes	24,462	19,085	19,203	(118)
Other services & charges	16,750	15,698	15,696	2
Supplies	100	37	36	1
	90,097	83,660	83,687	(27)
Care Management:				
Personal services	599,175	526,007	493,297	32,710
Fringes	322,092	337,494	338,784	(1,290)
Other services & charges	45,750	43,447	43,443	4
Supplies	1,200	39,301	39,299	2
Capital outlays	20,000	87,995	87,995	-
	988,217	1,034,244	1,002,818	31,426
Protective Services:				
Personal services	328,975	287,929	282,358	5,571
Fringes	139,611	119,246	119,925	(679)
Other services & charges	33,925	35,450	35,447	3
Supplies	530	672	671	1
Capital outlays	-	528	528	-
	503,041	443,825	438,929	4,896
Adult Protective Services:				
Personal services	41,230	40,444	45,516	(5,072)
Fringes	9,051	7,979	8,052	(73)
Other services & charges	4,295	2,801	2,800	1
Supplies	50	27	26	1
	54,626	51,251	56,394	(5,143)
Transportation:				
Personal services	46,935	47,765	47,144	621
Fringes	10,136	9,146	9,380	(234)
Other services & charges	223,825	137,002	136,997	5
Supplies	3,100	1,624	1,623	1
	283,996	195,537	195,144	393

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Volunteer Services:				
Other services & charges	25,000	27,498	27,498	-
	25,000	27,498	27,498	-
Guardianship:				
Personal services	317,940	294,799	291,759	3,040
Fringes	194,809	144,425	145,224	(799)
Other services & charges	33,245	31,312	31,309	3
Supplies	830	895	895	-
	546,824	471,431	469,187	2,244
Day Care:				
Other services & charges	65,300	47,858	47,858	-
	65,300	47,858	47,858	-
Domestic Care:				
Personal services	40,330	40,285	39,069	1,216
Fringes	23,015	17,744	17,817	(73)
Other services & charges	3,585	4,058	4,057	1
Supplies	100	143	142	1
	67,030	62,230	61,085	1,145
Ombudsman:				
Other services & charges	106,500	115,674	115,674	-
	106,500	115,674	115,674	-
Legal Services:				
Other services & charges	35,000	44,981	44,980	1
	35,000	44,981	44,980	1
Personal Care:				
Personal services	62,010	44,528	46,102	(1,574)
Fringes	37,352	26,475	26,602	(127)
Other services & charges	1,504,465	1,637,785	1,637,782	3
Supplies	-	17	17	-
Capital outlays	-	479	479	-
	1,603,827	1,709,284	1,710,982	(1,698)
Home Support:				
Other services & charges	10,550	7,103	7,102	1
	10,550	7,103	7,102	1
Home Health Care:				
Other services & charges	302,130	133,710	133,708	2
	302,130	133,710	133,708	2

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Family Caregiver Support Program:				
Personal services	184,890	150,073	146,585	3,488
Fringes	98,366	46,514	46,961	(447)
Other services & charges	418,365	397,820	397,815	5
Supplies	400	480	479	1
Capital outlays	-	528	528	-
	702,021	595,415	592,368	3,047
Aile-Kiski Senior Center:				
Other services & charges	275,000	294,348	294,348	-
	275,000	294,348	294,348	-
Central Westmoreland Senior Center:				
Other services & charges	264,900	261,276	261,528	(252)
	264,900	261,276	261,528	(252)
Laurel Valley Senior Center:				
Other services & charges	240,000	224,428	224,428	-
	240,000	224,428	224,428	-
Westmoreland Multi-Service Senior Center:				
Other services & charges	290,000	308,255	308,254	1
	290,000	308,255	308,254	1
Southwest Pennsylvania Service Center:				
Other services & charges	210,000	241,851	241,851	-
	210,000	241,851	241,851	-
In-house Center Services:				
Personal services	73,290	66,702	65,353	1,349
Fringes	28,943	12,434	12,725	(291)
Other services & charges	23,424	23,841	23,838	3
Supplies	150	228	227	1
Capital outlays	-	313	313	-
	125,807	103,518	102,456	1,062
Congregate Meals:				
Personal services	88,665	65,107	72,219	(7,112)
Fringes	23,311	20,988	21,228	(240)
Other services & charges	315,270	273,513	273,509	4
Supplies	100	177	176	1
	427,346	359,785	367,132	(7,347)
Home Delivered Meals:				
Other services & charges	453,820	588,714	568,713	20,001
Supplies	-	70	70	-
Capital outlays	-	85,568	85,568	-
	453,820	674,352	654,351	20,001

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Vision Center:				
Personal services	38,850	39,265	39,010	255
Fringes	22,486	21,920	10,075	11,845
Other services & charges	9,500	8,727	8,726	1
Supplies	10,000	8,833	8,833	-
	80,836	78,745	66,644	12,101
Senior Employment:				
Other services & charges	141,168	138,882	138,882	-
	141,168	138,882	138,882	-
Pre-Admission Assessment Program:				
Personal services	665,715	713,175	721,437	(8,262)
Fringes	249,290	263,214	261,672	1,542
Other services & charges	67,380	72,704	72,700	4
Supplies	1,500	1,813	1,788	25
	983,885	1,050,906	1,057,597	(6,691)
Health Promotion:				
Other services & charges	47,027	50,502	50,502	-
	47,027	50,502	50,502	-
Health Insurance Council:				
Other services & charges	53,500	65,097	65,096	1
	53,500	65,097	65,096	1
Medicaid Waiver Program:				
Personal services	394,275	349,793	339,555	10,238
Fringes	142,367	149,200	146,713	2,487
Other services & charges	27,570	27,172	27,169	3
Supplies	820	884	882	2
	565,032	527,049	514,319	12,730
Overnight Shelter:				
Other services & charges	8,500	5,405	5,405	-
	8,500	5,405	5,405	-
Unassigned Expenses:				
Fringes	-	19	19	-
Other services & charges	500	453,471	453,021	450
	500	453,490	453,040	450
Special NHT:				
Other services & charges	3,500	-	-	-
Supplies	1,500	-	-	-
	5,000	-	-	-
ADRC:				
Other services & charges	82,490	55,723	55,722	1
Supplies	100	-	-	-
	82,590	55,723	55,722	1
Care Transition:				
Personal services	286,350	144,016	144,014	2
Fringes	112,872	33,230	33,226	4
Other services & charges	40,055	36,420	36,417	3
Supplies	500	335	333	2
	439,777	214,001	213,990	11
Direct Service Worker:				
Other services & charges	-	121,250	121,250	-
	-	121,250	121,250	-
Total Area Agency on Aging	$ 11,978,386	$ 11,982,714	$ 11,911,220	$ 71,494

COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	$ 486,664	$ 473,441	$ 467,095	$ 6,346
Fringes	279,409	248,263	249,007	(744)
Other services & charges	1,330,196	1,245,132	705,050	540,082
Supplies	20,266	7,436	7,388	48
Capital outlays	-	10,790	10,789	1
	2,116,535	1,985,062	1,439,329	545,733
Adoption Services:				
Personal services	78,053	68,926	65,676	3,250
Fringes	30,618	31,757	31,064	693
Other services & charges	3,343,975	3,327,160	3,322,863	4,297
Supplies	950	411	408	3
	3,453,596	3,428,254	3,420,011	8,243
Counseling:				
Other services & charges	5,541,000	5,675,782	5,675,781	1
	5,541,000	5,675,782	5,675,781	1
Day Care:				
Other services & charges	6,000	15,156	15,155	1
	6,000	15,156	15,155	1
Day Treatment:				
Other services & charges	22,000	20,355	18,583	1,772
	22,000	20,355	18,583	1,772
Information & Referral:				
Personal services	199,150	165,961	167,316	(1,355)
Fringes	102,950	78,238	77,191	1,047
Other services & charges	7,550	4,583	4,581	2
Supplies	1,050	516	510	6
	310,700	249,298	249,598	(300)
Life Skills:				
Other services & charges	19,000	-	-	-
	19,000	-	-	-
Child Abuse Protective Services:				
Personal services	335,200	401,432	405,403	(3,971)
Fringes	126,653	140,290	139,747	543
Other services & charges	37,750	42,658	42,425	233
Supplies	2,400	2,429	2,418	11
	502,003	586,809	589,993	(3,184)
General Protective Services:				
Personal services	2,154,552	2,252,019	2,242,502	9,517
Fringes	1,025,042	965,399	960,930	4,469
Other services & charges	503,500	541,923	543,646	(1,723)
Supplies	10,500	10,737	10,683	54
	3,693,594	3,770,078	3,757,761	12,317

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Children's Bureau, continued:				
Human Services Development Fund:				
Personal services	55,500	53,718	53,717	1
Fringes	5,996	6,452	6,394	58
Other services & charges	10,000	10,136	10,135	1
	71,496	70,306	70,246	60
Alternative Treatment:				
Other services & charges	75,000	60,284	60,283	1
	75,000	60,284	60,283	1
Group Homes - 75%:				
Other services & charges	1,801,500	2,567,473	2,567,473	-
	1,801,500	2,567,473	2,567,473	-
Emergency Shelter:				
Other services & charges	600,900	216,423	216,096	327
	600,900	216,423	216,096	327
Foster Family:				
Personal services	737,225	804,861	805,107	(246)
Fringes	360,816	364,751	336,284	28,467
Other services & charges	2,705,500	2,366,558	2,366,553	5
Supplies	9,300	5,225	5,203	22
	3,812,841	3,541,395	3,513,147	28,248
Supervised Independent Living:				
Other services & charges	50,300	26,808	26,508	300
	50,300	26,808	26,508	300
IV-E Independent Living:				
Personal services	189,500	168,705	167,038	1,667
Fringes	84,727	60,468	54,421	6,047
Other services & charges	88,000	62,056	56,627	5,429
Supplies	15,100	7,930	7,662	268
Capital outlays	12,500	4,950	4,950	-
	389,827	304,109	290,698	13,411
Residential Services:				
Other services & charges	476,500	763,400	763,400	-
	476,500	763,400	763,400	-
SPLC:				
Personal services	19,704	22,008	21,883	125
Fringes	6,182	11,583	10,191	1,392
Other services & charges	403,500	493,675	493,671	4
Supplies	-	85	85	-
	429,386	527,351	525,830	1,521
Total Children's Bureau	$ 23,372,178	$ 23,808,343	$ 23,199,892	$ 608,451

PROPRIETARY FUNDS

Westmoreland County Industrial Development Corporation – This Fund accounts for the activities of the Industrial Development Corporation, a nonprofit corporation that has primary responsibility for developing industrial parks.

Westmoreland Manor Fund – This Fund is used to account for the human service activities of the Westmoreland Manor, the County's skilled-nursing and intermediate care facility.

911 Surcharge – This Fund is used to separately account for the operations of the Emergency Management Center.

Health Choices – This Fund is used to account for a managed care mental health and drug and alcohol program that covers Medical Assistance recipients in Westmoreland County.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor Fund

Schedule of Revenues, Expenses, and Changes in Fund Net Position
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 1,234,826	$ 1,326,411	$ 1,326,393	$ (18)
Patient fees	39,156,926	37,704,512	37,704,508	(4)
Miscellaneous revenue	3,684,245	3,272,406	3,272,105	(301)
Total operating revenues	44,075,997	42,303,329	42,303,006	(323)
Operating expenses:				
Salaries and wages	21,076,755	20,640,646	20,578,257	62,389
Employee benefits	12,325,423	10,403,557	8,912,150	1,491,407
Other services & charges	7,586,174	7,620,928	7,819,173	(198,245)
Supplies	3,702,310	2,988,339	2,891,177	97,162
Total operating expenses	44,690,662	41,653,470	40,200,757	1,452,713
Operating income (loss)	(614,665)	649,859	2,102,249	1,452,390
Nonoperating revenues (expenses)				
Interest	1,050	1,787	1,787	-
Gain (loss) on disposal of capital assets	-	-	(4,416)	(4,416)
Total nonoperating revenues (expenses), net	1,050	1,787	(2,629)	(4,416)
Income (loss) before transfers	(613,615)	651,646	2,099,620	1,447,974
Transfers - out	(80,102)	(68,998)	(68,998)	-
Net transfers	(80,102)	(68,998)	(68,998)	-
Change in fund net position	$ (693,717)	$ 582,648	$ 2,030,622	$ 1,447,974

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Westmoreland Manor:				
Administration:				
Personal services	$ 180,832	$ 202,462	$ 212,637	$ (10,175)
Fringes	102,469	103,028	103,533	(505)
Other services & charges	2,770,439	2,725,638	2,720,511	5,127
Supplies	18,100	22,297	21,789	508
	3,071,840	3,053,425	3,058,470	(5,045)
Business Office:				
Personal services	373,584	321,175	297,201	23,974
Fringes	170,780	113,382	113,364	18
Other services & charges	3,969	3,643	152	3,491
Supplies	550	397	396	1
	548,883	438,597	411,113	27,484
Admissions:				
Personal services	168,562	141,986	135,815	6,171
Fringes	71,751	41,342	41,338	4
Other services & charges	37,797	13,765	11,482	2,283
Supplies	3,060	1,160	1,159	1
	281,170	198,253	189,794	8,459
Purchasing:				
Personal services	211,739	209,119	224,921	(15,802)
Fringes	154,005	105,398	105,393	5
Other services & charges	32,563	27,018	(3,304)	30,322
Supplies	15,700	15,640	15,594	46
	414,007	357,175	342,604	14,571
Switchboard:				
Personal services	167,236	178,115	181,388	(3,273)
Fringes	110,798	96,873	96,977	(104)
Other services & charges	16,998	16,978	16,976	2
Supplies	75	92	92	-
	295,107	292,058	295,433	(3,375)
Housekeeping:				
Personal services	1,379,400	1,269,385	1,262,048	7,337
Fringes	987,173	824,047	824,039	8
Other services & charges	90,370	137,607	137,576	31
Supplies	72,700	76,564	72,412	4,152
	2,529,643	2,307,603	2,296,075	11,528
Security:				
Personal services	147,571	143,625	143,625	-
Fringes	11,289	15,586	15,583	3
Supplies	223	49	48	1
	159,083	159,260	159,256	4
Motor Pool:				
Personal services	43,326	43,361	43,940	(579)
Fringes	19,879	9,653	9,649	4
Other services & charges	11,240	13,917	14,538	(621)
Supplies	12,000	5,449	5,449	-
	86,445	72,380	73,576	(1,196)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Plant Operations:				
Personal services	634,880	555,650	581,347	(25,697)
Fringes	362,336	272,095	271,277	818
Other services & charges	1,210,736	1,154,469	1,152,455	2,014
Supplies	165,200	155,514	153,348	2,166
	2,373,152	2,137,728	2,158,427	(20,699)
Dietary:				
Personal services	1,998,732	2,018,529	2,009,178	9,351
Fringes	1,068,718	886,610	886,558	52
Other services & charges	23,227	21,247	19,182	2,065
Supplies	1,225,283	1,130,491	1,130,158	333
	4,315,960	4,056,877	4,045,076	11,801
Cafeteria:				
Personal services	43,282	33,791	33,794	(3)
Fringes	25,846	5,852	5,879	(27)
Supplies	70,775	69,208	69,226	(18)
	139,903	108,851	108,899	(48)
Nursing Administration:				
Personal services	2,440,253	2,749,865	2,758,913	(9,048)
Fringes	1,727,753	1,461,975	1,515,349	(53,374)
Other services & charges	133,689	188,294	181,177	7,117
Supplies	3,200	4,261	4,221	40
	4,304,895	4,404,395	4,459,660	(55,265)
Nursing Staff:				
Personal services	10,714,654	10,444,979	10,410,728	34,251
Fringes	5,926,647	5,274,585	3,619,437	1,655,148
Other services & charges	-	36,619	36,619	-
	16,641,301	15,756,183	14,066,784	1,689,399
Inservice:				
Personal services	273,982	380,684	374,135	6,549
Fringes	258,433	255,226	255,218	8
Other services & charges	5,870	11,116	11,115	1
Supplies	1,050	819	819	-
	539,335	647,845	641,287	6,558

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Medical Records:				
Personal services	69,298	69,752	68,114	1,638
Fringes	36,828	41,464	41,658	(194)
Other services & charges	11,808	8,263	4,106	4,157
Supplies	2,979	2,997	2,991	6
	120,913	122,476	116,869	5,607
Case Management				
Personal services	449,762	355,720	337,971	17,749
Fringes	173,504	125,160	125,039	121
Other services & charges	4,367	4,103	(52)	4,155
Supplies	200	389	389	-
	627,833	485,372	463,347	22,025
Pharmacy:				
Supplies	625,790	449,293	449,291	2
	625,790	449,293	449,291	2
Central Supply:				
Personal services	110,194	99,705	90,448	9,257
Fringes	43,651	38,757	38,875	(118)
Other services & charges	228,100	198,903	198,902	1
Supplies	815,000	759,935	757,971	1,964
	1,196,945	1,097,300	1,086,196	11,104
Physical Therapy:				
Other services & charges	454,613	499,489	499,488	1
Supplies	1,500	1,480	1,479	1
	456,113	500,969	500,967	2
Occupational Therapy:				
Other services & charges	624,406	531,478	531,478	-
Supplies	8,100	3,601	4,187	(586)
	632,506	535,079	535,665	(586)
Speech:				
Other services & charges	262,754	257,112	257,111	1
	262,754	257,112	257,111	1
Laundry:				
Personal services	660,001	562,641	558,543	4,098
Fringes	452,270	333,262	333,255	7
Other services & charges	18,855	19,217	19,216	1
Supplies	83,752	84,074	84,072	2
	1,214,878	999,194	995,086	4,108
IV Therapy:				
Supplies	65,443	42,384	42,383	1
	65,443	42,384	42,383	1
Respiratory Therapy:				
Other services & charges	375,000	378,288	378,288	-
Supplies	47,590	43,660	43,615	45
	422,590	421,948	421,903	45

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Barber & Beautician:				
Personal services	70,116	70,002	71,837	(1,835)
Fringes	33,908	26,240	26,236	4
Supplies	5,115	4,895	4,893	2
	109,139	101,137	102,966	(1,829)
Volunteer Services:				
Other services & charges	4,550	3,483	3,482	1
Supplies	725	328	326	2
	5,275	3,811	3,808	3
Social Services:				
Personal services	354,465	257,611	245,703	11,908
Fringes	174,888	119,447	119,442	5
Other services & charges	300	199	199	-
Supplies	400	310	310	-
	530,053	377,567	365,654	11,913
Recreation:				
Personal services	574,876	519,608	523,092	(3,484)
Fringes	411,731	252,859	251,848	1,011
Other services & charges	32,430	27,725	27,721	4
Supplies	18,600	15,608	15,607	1
	1,037,637	815,800	818,268	(2,468)
Independent Living:				
Personal services	10,010	12,881	12,879	2
Fringes	766	716	715	1
Other services & charges	38,760	35,209	35,209	-
Supplies	200	433	433	-
	49,736	49,239	49,236	3
Construction:				
Supplies	439,000	97,011	8,519	88,492
	439,000	97,011	8,519	88,492
Unassigned Expenses:				
Fringes	-	-	111,488	(111,488)
Other services & charges	1,193,333	1,307,148	1,565,546	(258,398)
	1,193,333	1,307,148	1,677,034	(369,886)
Total Westmoreland Manor	$ 44,690,662	$ 41,653,470	$ 40,200,757	$ 1,452,713

COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund

Schedule of Revenues, Expenses, and Changes in Fund Net Position
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 4,655,331	$ 3,897,094	$ 3,317,656	$ (579,438)
Miscellaneous revenue	71,262	102,853	100,416	(2,437)
Total operating revenues	4,726,593	3,999,947	3,418,072	(581,875)
Operating expenses:				
Salaries and wages	4,241,069	3,291,854	3,212,410	79,444
Employee benefits	527,233	1,482,744	1,431,429	51,315
Other services & charges	3,180,378	3,110,929	3,610,424	(499,495)
Supplies	694,905	1,657,254	(236,201)	1,893,455
Total operating expenses	8,643,585	9,542,781	8,018,062	1,524,719
Operating income (loss)	(3,916,992)	(5,542,834)	(4,599,990)	942,844
Nonoperating revenues (expenses)				
Grants	-	3,671,555	3,671,555	-
Interest	1,501	2,155	1,887	(268)
Interest expense	(639,660)	(639,660)	(639,659)	1
Total nonoperating revenues	(638,159)	3,034,050	3,033,783	(267)
Income (loss) before transfers	(4,555,151)	(2,508,784)	(1,566,207)	942,577
Transfers - in	3,042,116	1,485,415	1,481,279	(4,136)
Transfers - out	(33,378)	(35,206)	(35,205)	1
Net transfers	3,008,738	1,450,209	1,446,074	(4,135)
Change in fund net position	$ (1,546,413)	$ (1,058,575)	$ (120,133)	$ 938,442

COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
911 Eligible				
Personal services	$ 1,092,000	$ 1,107,747	$ 1,069,400	$ 38,347
Fringes	527,233	519,484	470,370	49,114
Other services & charges	3,081,561	3,008,935	3,214,199	(205,264)
Supplies	153,592	168,062	3,366	164,696
Capital outlays	12,744	447,404	(255,767)	703,171
	4,867,130	5,251,632	4,501,568	750,064
911 Non-Eligible				
Other services & charges	198,020	197,420	503,718	(306,298)
Supplies	10,575	10,575	8,292	2,283
Capital outlays	1,000	1,600	600	1,000
	209,595	209,595	512,610	(303,015)
911 Eligible Wireless				
Personal services	2,180,000	2,184,107	2,143,010	41,097
Fringes	969,069	963,260	961,059	2,201
Other services & charges	540,457	544,234	532,166	12,068
Supplies	306,031	333,217	2,152	331,065
Capital outlays	210,963	696,396	5,156	691,240
	4,206,520	4,721,214	3,643,543	1,077,671
Total 911 Surcharge	$ 9,283,245	$ 10,182,441	$ 8,657,721	$ 1,524,720

COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund

Schedule of Revenues, Expenses, and Changes in Fund Net Position
Budget and Actual

Year Ended December 31, 2015

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 62,862,821	$ 69,585,436	$ 69,585,436	$ -
Miscellaneous revenue	6,073	135,146	135,144	(2)
Total operating revenues	62,868,894	69,720,582	69,720,580	(2)
Operating expenses:				
Salaries and wages	282,558	256,869	248,754	8,115
Employee benefits	133,346	132,650	138,588	(5,938)
Other services & charges	61,824,970	67,387,648	67,358,820	28,828
Supplies	2,489	5,666	6,433	(767)
Total operating expenses	62,243,363	67,782,833	67,752,595	30,238
Operating income (loss)	625,531	1,937,749	1,967,985	30,236
Nonoperating revenues				
Interest	22,671	24,893	24,891	(2)
Total nonoperating revenues	22,671	24,893	24,891	(2)
Income (loss) before transfers	648,202	1,962,642	1,992,876	30,234
Transfers - out	(648,202)	(487,210)	(486,439)	771
Net Transfers	(648,202)	(487,210)	(486,439)	771
Change in fund net position	$ -	$ 1,475,432	$ 1,506,437	$ 31,005

COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund

Schedule of Expenses
Budget & Actual

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Healthchoices-SW				
Personal services	$ 282,558	$ 256,869	$ 248,754	$ 8,115
Fringes	133,346	132,650	138,588	(5,938)
Other services & charges	4,083,356	5,262,116	5,262,105	11
Supplies	601	3,598	4,366	(768)
Capital outlays	1,888	2,068	2,067	1
	4,501,749	5,657,301	5,655,880	1,421
Healthchoices-SW Services				
Other services & charges	57,741,614	62,125,532	62,096,715	28,817
	57,741,614	62,125,532	62,096,715	28,817
Total Healthchoices	$ 62,243,363	$ 67,782,833	$ 67,752,595	$ 30,238

NONMAJOR FUNDS

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS:				
Cash and cash equivalents	$ 7,918,295	$ 21,141	$ 7,641,169	$ 15,580,605
Receivables:				
Other governmental grants	1,609,898	-	1,428,950	3,038,848
Other	321,702	-	19,564	341,266
Due from other funds	-	-	11,214	11,214
Other assets	-	-	1,905	1,905
Restricted assets				
Cash and cash equivalents	-	-	650,069	650,069
Interfund loan receivable	-	-	2,131,748	2,131,748
Total assets	9,849,895	21,141	11,884,619	21,755,655
LIABILITIES:				
Accrued liabilities	1,190,073	-	1,804,019	2,994,092
Due to other funds	507,720	-	1,667,324	2,175,044
Total liabilities	1,697,793	-	3,471,343	5,169,136
FUND BALANCE:				
Restricted for:				
Road and bridge improvement	84,445	-	-	84,445
Child support enforcement	4,387,691	-	-	4,387,691
Information and refferal	413,676	-	-	413,676
Hazardous materials	256,819	-	-	256,819
Criminal supervision	2,132	-	-	2,132
Information technology	528,824	-	-	528,824
Tourism promotion	78,068	-	-	78,068
Inmate welfare	228,021	-	-	228,021
ACT 13 projects	2,172,426	-	-	2,172,426
Capital projects	-	-	2,617,283	2,617,283
Elections	-	-	67,832	67,832
Community development projects	-	-	5,728,161	5,728,161
Debt payments on General Obligation Bonds	-	21,141	-	21,141
Unassigned	-	-	-	-
Total fund balance	8,152,102	21,141	8,413,276	16,586,519
Total liabilities and fund balance	$ 9,849,895	$ 21,141	$ 11,884,619	$ 21,755,655

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES:				
Taxes, Hotel	$ 1,253,614	$ -	$ -	$ 1,253,614
Federal grants	8,573,887	-	5,963,893	14,537,780
State and local grants	4,416,394	-	250,000	4,666,394
Departmental charges	1,691,586	-	-	1,691,586
Interest income	2,411	-	26,106	28,517
Other revenue	109,914	-	469,341	579,255
Total revenues	16,047,806	-	6,709,340	22,757,146
EXPENDITURES:				
Current operating:				
General government	1,676,774	-	184,481	1,861,255
Judicial	3,895,011	-	396,537	4,291,548
Public safety	824,909	-	385,574	1,210,483
Human services	6,687,514	-	-	6,687,514
Public works	1,709,046	-	1,071,186	2,780,232
Conservation development	-	-	6,970,275	6,970,275
Debt service				
Principal retirement	-	8,085,000	-	8,085,000
Interest and fiscal charges	-	1,286,973	-	1,286,973
Total expenditures	14,793,254	9,371,973	9,008,053	33,173,280
Excess (deficiency) of revenues over expenditures	1,254,552	(9,371,973)	(2,298,713)	(10,416,134)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,416,531	9,371,973	185,944	10,974,448
Transfers out	(1,627,572)	-	(1,309,058)	(2,936,630)
Total other financing sources (uses)	(211,041)	9,371,973	(1,123,114)	8,037,818
Net change in fund balance	1,043,511	-	(3,421,827)	(2,378,316)
Fund balance, beginning of year	7,108,591	21,141	11,835,103	18,964,835
Fund balance, end of year	$ 8,152,102	$ 21,141	$ 8,413,276	$ 16,586,519

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Liquid Fuels Fund - This Fund is used to account for state liquid fuels tax shared revenues and other revenues whose proceeds are segregated to finance the improvements of roads and bridges.

Domestic Relations Fund - This Fund is used to account for the Domestic Relations program, which provides human services to County residents.

Human Services Fund - This Fund is used to account for federal and state grants used for specific human service programs.

Hazardous Materials Response Fund - This Fund is used to account for payments received from owners or operators of facilities handling hazardous materials. The funds received are used to provide financial assistance to Commonwealth counties and agencies to develop an effective and integrated response capability to the health hazards, dangers and risks which hazardous material releases pose to the general public.

Offender Supervision Fund - This Fund is used to account for payments received from any offender placed on probation, parole, accelerated rehabilitative disposition, probation without verdict, or intermediate punishment and placed under the supervision of a county adult probation/parole department by a judge in the Court of Common Pleas. The funds received are used to offset the costs of supervision as long as the offender remains under supervision.

Record Improvement Fund – This Fund is used to account for special fees collected by the Recorder of Deeds Office to improve technology among county offices.

Prothonotary Automation Program Fund - This Fund is used to account for special fees collected by the Prothonotary Office to improve technology in the Prothonotary Office.

Hotel Tax Fund – This Fund is used to account for taxes collected by hotels, motels, etc., for the benefit of tourism in Westmoreland County.

Prison Canteen Fund – This Fund is used to account for the net income from the prison commissary, which is restricted for the welfare of the inmates.

Recorders of Deeds Improvement Fund – This Fund is used to account for special fees collected by the Recorder of Deeds Office to improve technology in the Recorder of Deeds Office.

Clerk of Courts Computer Surcharge Fund – This Fund is used to account for special fees collected by the Clerk of Courts Office to improve technology in the Clerk of Courts Office.

Booking Center Fund – This Fund is used to collect fees assessed on anyone convicted of a criminal offense. The fees are used to maintain the four current booking centers within the County.

Register of Wills Automation Fund – This Fund is used to account for special fees collected by the Register of Wills Office to improve technology in the Register of Wills Office.

Act 13 Fund – This Fund is used to account for Marcellus Shale drilling fees, of which approximately 60% is available for spending at the County's discretion, and the remaining for bridge construction and maintenance, farmland preservation, and conservation district.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Special Revenue Funds

December 31, 2015

	Liquid Fuels	Domestic Relations	Human Services	Hazmat Response	Offender Supervision	Record Improvement
ASSETS:						
Cash and cash equivalents	$ 197,080	$ 4,002,231	$ 80,571	$ 251,188	$ 235,514	$ 287,431
Receivables:						
Other governmental grants	51,111	915,565	643,222	-	-	-
Other	6,250	2,245	122,753	12,587	44,578	7,778
Total assets	254,441	4,920,041	846,546	263,775	280,092	295,209
LIABILITIES:						
Accrued liabilities	88,271	388,193	432,013	4,262	-	7,613
Due to other funds	81,725	144,157	857	2,694	277,960	67
Total liabilities	169,996	532,350	432,870	6,956	277,960	7,680
FUND BALANCE:						
Fund balance:						
Restricted for:						
Road and bridge improvement	84,445	-	-	-	-	-
Child support enforcement	-	4,387,691	-	-	-	-
Information and refferal	-	-	413,676	-	-	-
Hazardous materials	-	-	-	256,819	-	-
Criminal supervision	-	-	-	-	2,132	-
Information technology	-	-	-	-	-	287,529
Tourism promotion	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-
ACT 13 projects	-	-	-	-	-	-
Total fund balance	84,445	4,387,691	413,676	256,819	2,132	287,529
Total liabilities and fund balance	$ 254,441	$ 4,920,041	$ 846,546	$ 263,775	$ 280,092	$ 295,209

Prothonotary Automation	Hotel Tax	Prison Canteen	Recorder of Deeds Improvement	Clerk of Courts Computer Surcharge	Booking Center	Register of Wills Automation	Act 13	Total
$ 106,172	$ 193,985	$ 76,761	$ 32,067	$ 29,169	$ 167,778	$ 50,595	$ 2,207,753	$ 7,918,295
-	-	-	-	-	-	-	-	1,609,898
9,780	77,813	12,724	11,667	1,039	9,843	2,430	215	321,702
115,952	271,798	89,485	43,734	30,208	177,621	53,025	2,207,968	9,849,895
-	193,594	38,961	-	1,624	-	-	35,542	1,190,073
-	136	124	-	-	-	-	-	507,720
-	193,730	39,085	-	1,624	-	-	35,542	1,697,793
-	-	-	-	-	-	-	-	84,445
-	-	-	-	-	-	-	-	4,387,691
-	-	-	-	-	-	-	-	413,676
-	-	-	-	-	-	-	-	256,819
-	-	-	-	-	-	-	-	2,132
115,952			43,734	28,584		53,025	-	528,824
-	78,068	-	-	-	-	-	-	78,068
-	-	50,400	-	-	177,621	-	-	228,021
-	-	-	-	-	-	-	2,172,426	2,172,426
115,952	78,068	50,400	43,734	28,584	177,621	53,025	2,172,426	8,152,102
$ 115,952	$ 271,798	$ 89,485	$ 43,734	$ 30,208	$ 177,621	$ 53,025	$ 2,207,968	$ 9,849,895

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Liquid Fuels	Domestic Relations	Human Services	Hazmat Response	Offender Supervision	Record Improvement
REVENUES:						
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	250,823	2,579,285	5,743,779	-	-	-
State and local grants	885,837	432,798	968,399	10,326	-	-
Departmental charges	-	56,497	20,839	74,900	620,199	89,528
Interest income	29	1,096	-	131	-	39
Other revenue	8,525	96,868	1,463	3,023	-	-
Total Revenues	1,145,214	3,166,544	6,734,480	88,380	620,199	89,567
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	55,878
Judicial	-	3,826,786	-	-	-	-
Public safety	-	-	-	130,788	-	-
Human services	-	-	6,687,514	-	-	-
Public works	1,582,280	-	-	-	-	-
Total Expenditures	1,582,280	3,826,786	6,687,514	130,788	-	55,878
Excess (deficiency) of revenues over expenditures	(437,066)	(660,242)	46,966	(42,408)	620,199	33,689
Other financing sources (uses):						
Transfers in	-	1,291,531	125,000	-	-	-
Transfers out	(81,725)	(201,288)	(1,448)	(4,569)	(620,199)	(13,080)
Total other financing sources (uses)	(81,725)	1,090,243	123,552	(4,569)	(620,199)	(13,080)
Net change in fund balance	(518,791)	430,001	170,518	(46,977)	-	20,609
Fund balance, beginning of year	603,236	3,957,690	243,158	303,796	2,132	266,920
Fund balance, end of year	$ 84,445	$ 4,387,691	$ 413,676	$ 256,819	$ 2,132	$ 287,529

Prothonotary Automation	Hotel Taxes	Prison Canteen	Recorder of Deeds Improvement	Clerk of Courts Computer Surcharge	Booking Center	Register of Wills Automation	Act 13	Total
$ -	$ 1,253,614	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,253,614
-	-	-	-	-	-	-	-	8,573,887
-	-	-	-	-	-	-	2,119,034	4,416,394
48,600	3,285	459,592	134,292	14,962	133,151	35,741	-	1,691,586
14	-	46	13	9	-	-	1,034	2,411
-	-	35	-	-	-	-	-	109,914
48,614	1,256,899	459,673	134,305	14,971	133,151	35,741	2,120,068	16,047,806
-	1,262,526	-	-	-	-	-	358,370	1,676,774
35,032	-	-	-	3,508	-	29,685	-	3,895,011
-	-	522,318	-	-	171,803	-	-	824,909
-	-	-	-	-	-	-	-	6,687,514
-	-	-	-	-	-	-	126,766	1,709,046
35,032	1,262,526	522,318	-	3,508	171,803	29,685	485,136	14,793,254
13,582	(5,627)	(62,645)	134,305	11,463	(38,652)	6,056	1,634,932	1,254,552
-	-	-	-	-	-	-	-	1,416,531
-	(3,162)	-	(151,388)	-	-	-	(550,713)	(1,627,572)
-	(3,162)	-	(151,388)	-	-	-	(550,713)	(211,041)
13,582	(8,789)	(62,645)	(17,083)	11,463	(38,652)	6,056	1,084,219	1,043,511
102,370	86,857	113,045	60,817	17,121	216,273	46,969	1,088,207	7,108,591
$ 115,952	$ 78,068	$ 50,400	$ 43,734	$ 28,584	$ 177,621	$ 53,025	$ 2,172,426	$ 8,152,102

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Liquid Fuels				Domestic Relations				Human Services			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	223,200	223,200	250,823	27,623	2,708,170	2,708,170	2,579,285	(128,885)	5,500,086	5,745,362	5,743,779	(1,583)
State grants	880,799	907,438	885,837	(21,601)	570,000	570,000	432,798	(137,202)	1,113,849	1,113,849	959,899	(153,950)
Local grants	-	-	-	-	-	-	-	-	-	10,000	8,500	(1,500)
Departmental charges	-	-	-	-	69,050	69,050	56,497	(12,553)	213,233	232,553	20,839	(211,714)
Interest income	10	19	29	10	600	1,097	1,096	(1)	-	-	-	-
Other revenue	3,800	8,525	8,525	-	98,362	101,438	96,868	(4,570)	671	1,463	1,463	-
Total revenues	1,107,809	1,139,182	1,145,214	6,032	3,446,182	3,449,755	3,166,544	(283,211)	6,827,839	7,103,227	6,734,480	(368,747)
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	4,024,585	4,026,065	3,826,786	199,279	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	6,934,427	7,211,256	6,687,514	523,742
Public works	1,399,781	1,876,136	1,582,280	293,856	-	-	-	-	-	-	-	-
Total expenditures	1,399,781	1,876,136	1,582,280	293,856	4,024,585	4,026,065	3,826,786	199,279	6,934,427	7,211,256	6,687,514	523,742
Excess (deficiency) of revenues over expenditures	(291,972)	(736,954)	(437,066)	299,888	(578,403)	(576,310)	(660,242)	(83,932)	(106,588)	(108,029)	46,966	154,995
Other financing sources (uses):												
Transfers in	-	-	-	-	1,377,828	1,377,828	1,291,531	(86,297)	125,000	125,000	125,000	-
Transfers out	(84,000)	(84,000)	(81,725)	2,275	(226,117)	(228,482)	(201,288)	27,194	(1,328)	(1,449)	(1,448)	1
Total other financing sources (uses)	(84,000)	(84,000)	(81,725)	2,275	1,151,711	1,149,346	1,090,243	(59,103)	123,672	123,551	123,552	1
Net change in fund balance	(375,972)	(820,954)	(518,791)	302,163	573,308	573,036	430,001	(143,035)	17,084	15,522	170,518	154,996
Fund balance-beginning of year	603,236	603,236	603,236	-	3,957,690	3,957,690	3,957,690	-	243,158	243,158	243,158	-
Fund balance-ending	$ 227,264	$ (217,718)	$ 84,445	$ 302,163	$ 4,530,998	$ 4,530,726	$ 4,387,691	$ (143,035)	$ 260,242	$ 258,680	$ 413,676	$ 154,996

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Hazardous Materials Response				Offender Supervision				Record Improvement			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	10,325	10,326	10,326	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	75,000	75,000	74,900	(100)	500,000	620,200	620,199	(1)	84,000	84,000	89,528	5,528
Interest income	100	125	131	6	-	-	-	-	185	185	39	(146)
Other revenue	13,000	13,000	3,023	(9,977)	-	-	-	-	-	-	-	-
Total revenues	98,425	98,451	88,380	(10,071)	500,000	620,200	620,199	(1)	84,185	84,185	89,567	5,382
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	24,542	64,620	55,878	8,742
Judicial	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	165,491	157,096	130,788	26,308	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	165,491	157,096	130,788	26,308	-	-	-	-	24,542	64,620	55,878	8,742
Excess (deficiency) of revenues over expenditures	(67,066)	(58,645)	(42,408)	16,237	500,000	620,200	620,199	(1)	59,643	19,565	33,689	14,124
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(4,737)	(4,570)	(4,569)	1	(500,000)	(620,200)	(620,199)	1	(13,080)	(13,080)	(13,080)	-
Total other financing sources (uses)	(4,737)	(4,570)	(4,569)	1	(500,000)	(620,200)	(620,199)	1	(13,080)	(13,080)	(13,080)	-
Net change in fund balance	(71,803)	(63,215)	(46,977)	16,238	-	-	-	-	46,563	6,485	20,609	14,124
Fund balance-beginning of year	303,796	303,796	303,796	-	2,132	2,132	2,132	-	266,920	266,920	266,920	-
Fund balance-ending	$ 231,993	$ 240,581	$ 256,819	$ 16,238	$ 2,132	$ 2,132	$ 2,132	$ -	$ 313,483	$ 273,405	$ 287,529	$ 14,124

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Prothonotary Automation				Hotel Tax				Prison Canteen			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ 1,150,000	$ 1,249,697	$ 1,253,614	$ 3,917	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	45,000	45,000	48,600	3,600	1,500	3,500	3,285	(215)	450,000	450,000	459,592	9,592
Interest income	90	90	14	(76)	-	-	-	-	48	48	46	(2)
Other revenue	-	-	-	-	-	-	-	-	50	50	35	(15)
Total revenues	45,090	45,090	48,614	3,524	1,151,500	1,253,197	1,256,899	3,702	450,098	450,098	459,673	9,575
Expenditures:												
Current operating:												
General government	-	-	-	-	1,149,500	1,262,527	1,262,526	1	-	-	-	-
Judicial	33,500	35,033	35,032	1	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	534,256	534,256	522,318	11,938
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	33,500	35,033	35,032	1	1,149,500	1,262,527	1,262,526	1	534,256	534,256	522,318	11,938
Excess (deficiency) of revenues over expenditures	11,590	10,057	13,582	3,525	2,000	(9,330)	(5,627)	3,703	(84,158)	(84,158)	(62,645)	21,513
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,000)	(3,500)	(3,162)	338	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,000)	(3,500)	(3,162)	338	-	-	-	-
Net change in fund balance	11,590	10,057	13,582	3,525	-	(12,830)	(8,789)	4,041	(84,158)	(84,158)	(62,645)	21,513
Fund balance-beginning of year	102,370	102,370	102,370	-	86,857	86,857	86,857	-	113,045	113,045	113,045	-
Fund balance-ending	$ 113,960	$ 112,427	$ 115,952	$ 3,525	$ 86,857	$ 74,027	$ 78,068	$ 4,041	$ 28,887	$ 28,887	$ 50,400	$ 21,513

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Recorder of Deeds Improvement				Clerk of Courts Computer Surcharge				Booking Center			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-				-				-
Departmental charges	125,000	125,000	134,292	9,292	15,000	15,000	14,962	(38)	120,000	120,000	133,151	13,151
Interest income	60	60	13	(47)	20	20	9	(11)	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	125,060	125,060	134,305	9,245	15,020	15,020	14,971	(49)	120,000	120,000	133,151	13,151
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	4,343	3,829	3,508	321	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	120,150	207,714	171,803	35,911
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	4,343	3,829	3,508	321	120,150	207,714	171,803	35,911
Excess (deficiency) of revenues over expenditures	125,060	125,060	134,305	9,245	10,677	11,191	11,463	272	(150)	(87,714)	(38,652)	49,062
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Net change in fund balance	(26,328)	(26,328)	(17,083)	9,245	10,677	11,191	11,463	272	(150)	(87,714)	(38,652)	49,062
Fund balance-beginning of year	60,817	60,817	60,817	-	17,121	17,121	17,121	-	216,273	216,273	216,273	-
Fund balance-ending	$ 34,489	$ 34,489	$ 43,734	$ 9,245	27,798	28,312	28,584	272	216,123	128,559	177,621	49,062

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Register of Wills Automation				Act 13				Total			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,150,000	$ 1,249,697	$ 1,253,614	$ 3,917
Federal grants	-	-	-	-	-	-	-	-	8,431,456	8,676,732	8,573,887	(102,845)
State grants	-	-	-	-	1,125,231	2,119,036	2,119,034	(2)	3,700,204	4,720,649	4,407,894	(312,755)
Local grants				-				-	-	10,000	8,500	(1,500)
Departmental charges	40,000	40,000	35,741	(4,259)	-	-	-	-	1,737,783	1,879,303	1,691,586	(187,717)
Interest income	-	-	-	-	540	770	1,034	264	1,653	2,414	2,411	(3)
Other revenue	-	-	-	-	-	-	-	-	115,883	124,476	109,914	(14,562)
Total revenues	40,000	40,000	35,741	(4,259)	1,125,771	2,119,806	2,120,068	262	15,136,979	16,663,271	16,047,806	(615,465)
Expenditures:												
Current operating:												
General government	-	-	-	-	358,370	358,370	358,370	-	1,532,412	1,685,517	1,676,774	8,743
Judicial	3,000	30,547	29,685	862	-	-	-	-	4,065,428	4,095,474	3,895,011	200,463
Public safety	-	-	-	-	-	-	-	-	819,897	899,066	824,909	74,157
Human services	-	-	-	-	-	-	-	-	6,934,427	7,211,256	6,687,514	523,742
Public works	-	-	-	-	120,200	190,200	126,766	63,434	1,519,981	2,066,336	1,709,046	357,290
Total expenditures	3,000	30,547	29,685	862	478,570	548,570	485,136	63,434	14,872,145	15,957,649	14,793,254	1,164,395
Excess (deficiency) of revenues over expenditures	37,000	9,453	6,056	(3,397)	647,201	1,571,236	1,634,932	63,696	264,834	705,622	1,254,552	548,930
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	1,502,828	1,502,828	1,416,531	(86,297)
Transfers out	-	-	-	-	(550,713)	(550,713)	(550,713)	-	(1,533,363)	(1,657,382)	(1,627,572)	29,810
Total other financing sources (uses)	-	-	-	-	(550,713)	(550,713)	(550,713)	-	(30,535)	(154,554)	(211,041)	(56,487)
Net change in fund balance	37,000	9,453	6,056	(3,397)	96,488	1,020,523	1,084,219	63,696	234,299	551,068	1,043,511	492,443
Fund balance-beginning of year	46,969	46,969	46,969	-	1,088,207	1,088,207	1,088,207	-	7,108,591	7,108,591	7,108,591	-
Fund balance-ending	$ 83,969	$ 56,422	$ 53,025	$ (3,397)	$ 1,184,695	$ 2,108,730	$ 2,172,426	$ 63,696	$ 7,342,890	$ 7,659,659	$ 8,152,102	$ 492,443

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Liquid Fuels:				
Other services & charges	$ 279,031	$ 367,715	$ 295,887	$ 71,828
Supplies	293,100	341,742	304,849	36,893
Capital outlays	827,650	1,166,679	981,544	185,135
	1,399,781	1,876,136	1,582,280	293,856
Total Liquid Fuels	1,399,781	1,876,136	1,582,280	293,856
Domestic Relations:				
Personal services	2,201,847	2,203,302	2,141,629	61,673
Fringes	1,279,513	1,275,445	1,177,291	98,154
Other services & charges	499,626	503,719	472,560	31,159
Supplies	25,735	26,257	24,707	1,550
Capital outlays	17,864	17,342	10,599	6,743
Total Domestic Relations	4,024,585	4,026,065	3,826,786	199,279
Human Services Fund:				
Single Contract:				
Other services & charges	6,378,442	6,633,718	6,179,206	454,512
	6,378,442	6,633,718	6,179,206	454,512
Human Services Development Fund				
Information and Referral:				
Other services & charges	343,409	343,409	277,719	65,690
	343,409	343,409	277,719	65,690
Administration:				
Personal services	167,360	180,212	176,894	3,318
Fringes	33,578	37,933	37,742	191
Other services & charges	11,388	15,787	15,775	12
Supplies	250	197	178	19
	212,576	234,129	230,589	3,540
Total Human Services	6,934,427	7,211,256	6,687,514	523,742
Hazardous Materials Response Fund:				
Hazardous Materials:				
Other services & charges	58,353	58,077	47,412	10,665
Supplies	14,325	17,039	13,062	3,977
Capital outlays	92,813	81,980	70,314	11,666
Total Hazardous Materials Response	165,491	157,096	130,788	26,308
Record Improvement Fund:				
Other services & charges	20,711	46,435	41,458	4,977
Supplies	3,831	4,100	336	3,764
Capital outlays	-	14,085	14,084	1
Total Record Improvement	24,542	64,620	55,878	8,742

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Prothonotary Automation Fund:				
Other services & charges	33,500	35,033	35,032	1
Total Prothonotary Automation	33,500	35,033	35,032	1
Hotel Taxes:				
Other services & charges	1,149,500	1,262,527	1,262,526	1
Total Hotel Taxes	1,149,500	1,262,527	1,262,526	1
Prison Canteen:				
Other services & charges	512,669	512,669	506,182	6,487
Supplies	19,442	19,442	15,658	3,784
Capital outlays	2,145	2,145	478	1,667
Total Prison Canteen	534,256	534,256	522,318	11,938
Clerk of Courts Computer Surcharge:				
Other services & charges	-	380	379	1
Supplies	-	429	427	2
Capital outlays	4,343	3,020	2,702	318
Total Clerk of Courts Computer Surcharge	4,343	3,829	3,508	321
Booking Center:				
Other services & charges	120,150	207,714	171,803	35,911
Total Booking Center	120,150	207,714	171,803	35,911
Register of Wills Automation:				
Other services & charges	3,000	17,435	16,576	859
Supplies	-	1,711	1,711	-
Capital outlays	-	11,401	11,398	3
Total Register of Wills Automation	3,000	30,547	29,685	862
Act 13:				
Marcellus Shale Restricted Bridges:				
Capital outlays	120,200	190,200	126,766	63,434
	120,200	190,200	126,766	63,434
Marcellus Shale Restricted Open Spaces:				
Other services & charges	358,370	358,370	358,370	-
	358,370	358,370	358,370	-
Total Act 13	478,570	548,570	485,136	63,434
Total Nonmajor Special Revenue	$ 14,872,145	$ 15,957,649	$ 14,793,254	$ 1,164,395

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources and the payment of principal and interest on the County's outstanding general obligation bond issues.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Debt Service Funds

December 31, 2015

	1999 C Gen Oblig Bonds	General Obligation Bonds	Total
ASSETS:			
Cash and cash equivalents	$ 3,873	$ 17,268	$ 21,141
Total assets	3,873	17,268	21,141
FUND BALANCE:			
Restricted for:			
Debt payments on General Obligation Bonds	3,873	17,268	21,141
Total fund balance	3,873	17,268	21,141
Total liabilities and fund balance	$ 3,873	$ 17,268	$ 21,141

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds

For the Year Ended December 31, 2015

	1993 F&G Refunding Bonds	1997 Refunding Bonds	1999 C Gen Oblig Bonds	General Obligation Bonds	Total
Revenues:					
Interest income	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
Expenditures:					
Debt service:					
Principal retirement	7,090,000	120,000	-	875,000	8,085,000
Interest and fiscal charges	-	13,750	-	1,273,223	1,286,973
Total expenditures	7,090,000	133,750	-	2,148,223	9,371,973
Excess (deficiency) of revenues over expenditures	(7,090,000)	(133,750)	-	(2,148,223)	(9,371,973)
Other financing sources (uses):					
Transfers in	7,090,000	133,750	-	2,148,223	9,371,973
Total other financing sources (uses)	7,090,000	133,750	-	2,148,223	9,371,973
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	3,873	17,268	21,141
Fund balance, end of year	$ -	$ -	$ 3,873	$ 17,268	$ 21,141

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2015

	1993 F & G Refunding Bonds				1997 Refunding Bonds			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-	-	-	-
Expenditures:								
Debt service								
Principal retirement	7,090,000	7,090,000	7,090,000	-	120,000	120,000	120,000	-
Interest and fiscal charges	-	-	-	-	13,750	13,750	13,750	-
Total expenditures	7,090,000	7,090,000	7,090,000	-	133,750	133,750	133,750	-
Excess (deficiency) of revenues over expenditures	(7,090,000)	(7,090,000)	(7,090,000)	-	(133,750)	(133,750)	(133,750)	-
Other financing sources (uses):								
Transfers in	7,090,000	7,090,000	7,090,000	-	133,750	133,750	133,750	-
Total other financing sources (uses)	7,090,000	7,090,000	7,090,000	-	133,750	133,750	133,750	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance-beginning	-	-	-	-	-	-	-	-
Fund balance-ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2015

	1999 C General Obligation Bonds				General Obligation Bonds			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-	-	-	-
Expenditures:								
Debt service								
Principal retirement	-	-	-	-	707,418	875,001	875,000	1
Interest and fiscal charges	-	-	-	-	1,440,806	1,273,223	1,273,223	-
Total expenditures	-	-	-	-	2,148,224	2,148,224	2,148,223	1
Excess (deficiency) of revenues over expenditures	-	-	-	-	(2,148,224)	(2,148,224)	(2,148,223)	1
Other financing sources (uses):								
Transfers in	-	-	-	-	2,148,224	2,148,224	2,148,223	(1)
Total other financing sources (uses)	-	-	-	-	2,148,224	2,148,224	2,148,223	(1)
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance-beginning	3,873	3,873	3,873	-	17,268	17,268	17,268	-
Fund balance-ending	$ 3,873	$ 3,873	$ 3,873	$ -	$ 17,268	$ 17,268	$ 17,268	$ -

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2015

	Total			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:				
Interest income	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service				
Principal retirement	7,917,418	8,085,001	8,085,000	1
Interest and fiscal charges	1,454,556	1,286,973	1,286,973	-
Total expenditures	9,371,974	9,371,974	9,371,973	1
Excess (deficiency) of revenues over expenditures	(9,371,974)	(9,371,974)	(9,371,973)	1
Other financing sources (uses):				
Transfers in	9,371,974	9,371,974	9,371,973	(1)
Total other financing sources (uses)	9,371,974	9,371,974	9,371,973	(1)
Net change in fund balance	-	-	-	-
Fund balance-beginning	21,141	21,141	21,141	-
Fund balance-ending	$ 21,141	$ 21,141	$ 21,141	$ -

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds listed below are used to account for financial resources segregated for specific capital programs or for the acquisition, construction or renovation of major capital facilities other than those financed by proprietary funds.

Community Development Fund
General Capital Reserve Fund
Home Investment
County Election
Neighborhood Stabilization
2013 Bond Construction

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Capital Projects Funds

December 31, 2015

	Community Development	General Capital Reserve	Home Investment	County Election	2013 Bond Construction	Neighborhood Stabilization	Total
ASSETS:							
Cash and cash equivalents	$ -	$ 2,295,806	$ 3,309,273	$ 61,007	$ 1,975,043	$ 40	$ 7,641,169
Receivables:							
Other governmental grants	1,202,890	-	219,235	6,825	-	-	1,428,950
Other	44	180	19,173	-	167	-	19,564
Due from other funds	-	-	-	-	-	11,214	11,214
Other assets	1,805	-	100	-	-	-	1,905
Restricted assets							
Cash and cash equivalents	650,069	-	-	-	-	-	650,069
Interfund loans receivable	2,131,748	-	-	-	-	-	2,131,748
Total assets	3,986,556	2,295,986	3,547,781	67,832	1,975,210	11,254	11,884,619
LIABILITIES:							
Accrued liabilities	1,012,390	-	222,349	-	569,280	-	1,804,019
Due to other funds	553,938	708,075	17,499	-	382,393	5,419	1,667,324
Total liabilities	1,566,328	708,075	239,848	-	951,673	5,419	3,471,343
FUND BALANCE:							
Fund balance							
Restricted for:							
Capital projects	-	1,587,911	-	-	1,023,537	5,835	2,617,283
Elections	-	-	-	67,832	-	-	67,832
Community development projects	2,420,228	-	3,307,933	-	-	-	5,728,161
Unassigned	-	-	-	-	-	-	-
Total fund balance	2,420,228	1,587,911	3,307,933	67,832	1,023,537	5,835	8,413,276
Total liabilities and fund balance	$ 3,986,556	$ 2,295,986	$ 3,547,781	$ 67,832	$ 1,975,210	$ 11,254	$ 11,884,619

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds

For the Year Ended December 31, 2015

	Community Development	General Capital Reserve	Home Investment	County Election	2013 Bond Construction	Neighborhood Stabilization	Total
Revenues:							
Federal grants	$ 5,273,578	$ -	$ 672,187	$ 18,128	$ -	$ -	$ 5,963,893
State and local grants	250,000	-	-	-	-	-	250,000
Interest income	21,225	1,353	1,857	5	1,666	-	26,106
Other revenues	63,204	-	406,137	-	-	-	469,341
Total revenues	5,608,007	1,353	1,080,181	18,133	1,666	-	6,709,340
Expenditures:							
General government	-	-	-	5,525	178,956	-	184,481
Judcial	-	-	-	-	396,537	-	396,537
Public Safety	-	-	-	-	385,574	-	385,574
Conservation development	6,032,310	-	937,965	-	-	-	6,970,275
Public works	-	-	-	-	1,071,186	-	1,071,186
Total expenditures	6,032,310	-	937,965	5,525	2,032,253	-	9,008,053
Excess (deficiency) of revenues over expenditures	(424,303)	1,353	142,216	12,608	(2,030,587)	-	(2,298,713)
Other financing sources (uses):							
Transfers in	185,944	-	-	-	-	-	185,944
Transfers out	(32,598)	(708,075)	(185,992)	-	(382,393)	-	(1,309,058)
Total other financing sources (uses)	153,346	(708,075)	(185,992)	-	(382,393)	-	(1,123,114)
Net change in fund balance	(270,957)	(706,722)	(43,776)	12,608	(2,412,980)	-	(3,421,827)
Fund balance, beginning of year	2,691,185	2,294,633	3,351,709	55,224	3,436,517	5,835	11,835,103
Fund balance, end of year	$ 2,420,228	$ 1,587,911	$ 3,307,933	$ 67,832	$ 1,023,537	$ 5,835	$ 8,413,276

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	Community Development				General Capital Reserve			
	Original Budget	Budget	Actual	Variance-Positive (Negative)	Original Budget	Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ 3,454,039	$ 5,490,106	$ 5,273,578	$ (216,528)	$ -	$ -	$ -	$ -
State and local grants	-	250,000	250,000	-	-	-	-	-
Interest income	155	21,536	21,225	(311)	1,000	1,000	1,353	353
Other revenue	103,817	105,184	63,204	(41,980)	-	-	-	-
Total revenues	3,558,011	5,866,826	5,608,007	(258,819)	1,000	1,000	1,353	353
Expenditures:								
Current operating:								
General government	-	-	-	-	-	-	-	-
Judcial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Conservation development	4,027,554	6,474,367	6,032,310	442,057	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Total expenditures	4,027,554	6,474,367	6,032,310	442,057	-	-	-	-
Excess (deficiency) of revenues over expenditures	(469,543)	(607,541)	(424,303)	183,238	1,000	1,000	1,353	353
Other financing sources (uses):								
Transfer in	46,500	185,944	185,944	-	-	-	-	-
Transfer (out)	(27,332)	(37,371)	(32,598)	4,773	(1,091,746)	(1,091,746)	(708,075)	383,671
Total other financing sources (uses)	19,168	148,573	153,346	4,773	(1,091,746)	(1,091,746)	(708,075)	383,671
Net change in fund balance	(450,375)	(458,968)	(270,957)	188,011	(1,090,746)	(1,090,746)	(706,722)	384,024
Fund Balance-beginning	2,691,185	2,691,185	2,691,185	-	2,294,633	2,294,633	2,294,633	-
Fund balance-ending	$ 2,240,810	$ 2,232,217	$ 2,420,228	$ 188,011	$ 1,203,887	$ 1,203,887	$ 1,587,911	$ 384,024

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	Home Investment				County Election			
	Original Budget	Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ 1,318,756	$ 1,292,476	$ 672,187	$ (620,289)	$ 265,669	$ 18,128	$ 18,128	$ -
State and local grants	12,500	12,500	-	(12,500)	-	-	-	-
Interest income	1,150	1,887	1,857	(30)	5	5	5	-
Other revenue	300,090	411,159	406,137	(5,022)	-	-	-	-
Total revenues	1,632,496	1,718,022	1,080,181	(637,841)	265,674	18,133	18,133	-
Expenditures:								
Current operating:								
General government	-	-	-	-	-	5,525	5,525	-
Judcial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Conservation development	1,498,628	1,529,780	937,965	591,815	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Total expenditures	1,498,628	1,529,780	937,965	591,815	-	5,525	5,525	-
Excess (deficiency) of revenues over expenditures	133,868	188,242	142,216	(46,026)	265,674	12,608	12,608	-
Other financing sources (uses):								
Transfer in	-	-	-	-	-	-	-	-
Transfer (out)	(46,545)	(198,993)	(185,992)	13,001	-	-	-	-
Total other financing sources (uses)	(46,545)	(198,993)	(185,992)	13,001	-	-	-	-
Net change in fund balance	87,323	(10,751)	(43,776)	(33,025)	265,674	12,608	12,608	-
Fund balance-beginning	3,351,709	3,351,709	3,351,709	-	55,224	55,224	55,224	-
Fund balance-ending	$ 3,439,032	$ 3,340,958	$ 3,307,933	$ (33,025)	$ 320,898	$ 67,832	$ 67,832	$ -

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	2013 Bond Construction				Neighborhood Stabilization			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and local grants	-	-	-	-	-	-	-	-
Interest income	1,500	1,500	1,666	166	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	1,500	1,500	1,666	166	-	-	-	-
Expenditures:								
Current operating:								
General government	190,500	190,500	178,956	11,544	-	-	-	-
Judcial	275,000	591,332	396,537	194,795	-	-	-	-
Public Safety	-	806,014	385,574	420,440	-	-	-	-
Conservation development	-	-	-	-	-	-	-	-
Public Works	833,000	1,198,019	1,071,186	126,833	-	-	-	-
Total expenditures	1,298,500	2,785,865	2,032,253	753,612	-	-	-	-
Excess (deficiency) of revenues over expenditures	(1,297,000)	(2,784,365)	(2,030,587)	753,778	-	-	-	-
Other financing sources (uses):								
Transfer in	-	-	-	-	-	-	-	-
Transfer (out)	-	(386,529)	(382,393)	4,136	-	-	-	-
Total other financing sources (uses)	-	(386,529)	(382,393)	4,136	-	-	-	-
Net change in fund balance	(1,297,000)	(3,170,894)	(2,412,980)	757,914	-	-	-	-
Fund balance-beginning	3,436,517	3,436,517	3,436,517	-	5,835	5,835	5,835	-
Fund balance-ending	$ 2,139,517	$ 265,623	$ 1,023,537	$ 757,914	$ 5,835	$ 5,835	$ 5,835	$ -

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Schedules of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	Total			
	Total Original Budget	Total Amended Budget	Total Actual	Variance-Positive (Negative)
Revenues:				
Federal grants	$ 5,038,464	$ 6,800,710	$ 5,963,893	$ (836,817)
State and local grants	12,500	262,500	250,000	(12,500)
Interest income	3,810	25,928	26,106	178
Other revenue	403,907	516,343	469,341	(47,002)
Total revenues	5,458,681	7,605,481	6,709,340	(896,141)
Expenditures:				
Current operating:				
General government	190,500	196,025	184,481	11,544
Judcial	275,000	591,332	396,537	194,795
Public Safety	-	806,014	385,574	420,440
Conservation development	5,526,182	8,004,147	6,970,275	1,033,872
Public Works	833,000	1,198,019	1,071,186	126,833
Total expenditures	6,824,682	10,795,537	9,008,053	1,787,484
Excess (deficiency) of revenues over expenditures	(1,366,001)	(3,190,056)	(2,298,713)	891,343
Other financing sources (uses):				
Transfer in	46,500	185,944	185,944	-
Transfer (out)	(1,165,623)	(1,714,639)	(1,309,058)	405,581
Total other financing sources (uses)	(1,119,123)	(1,528,695)	(1,123,114)	405,581
Net change in fund balance	(2,485,124)	(4,718,751)	(3,421,827)	1,296,924
Fund balance-beginning	11,835,103	11,835,103	11,835,103	-
Fund balance-ending	$ 9,349,979	$ 7,116,352	$ 8,413,276	$ 1,296,924

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Capital Projects:				
Community Development:				
Personal services	$ 281,686	$ 273,209	$ 263,982	$ 9,227
Fringes	105,421	114,413	112,730	1,683
Other services & charges	641,917	647,258	497,029	150,229
Supplies	1,500	2,817	2,172	645
Capital outlays	2,500,000	4,541,074	4,541,073	1
	3,530,524	5,578,771	5,416,986	161,785
Pennsylvania HPRP:				
Other services & charges	202,050	308,550	148,337	160,213
Capital outlays	44,850	336,655	216,987	119,668
	246,900	645,205	365,324	279,881
DCED Lamp Theatre				
Other services & charges	2,000	1,061	800	261
Capital outlays	248,130	249,330	249,200	130
	250,130	250,391	250,000	391
Total Community Development	4,027,554	6,474,367	6,032,310	442,057
Home Investment:				
Personal Services	6,490	34,926	35,093	(167)
Fringes	5,568	14,297	14,053	244
Other services & charges	1,486,570	1,480,557	888,819	591,738
Total Home Investment	1,498,628	1,529,780	937,965	591,815
County Election:				
Other services & charges	-	75	75	-
Supplies	-	5,450	5,450	-
Total County Election	-	5,525	5,525	-

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2015

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
2013 Bond Construction:				
Register of Wills				
Capital outlays	-	7,238	7,239	(1)
	-	7,238	7,239	(1)
District Justice Christner				
Capital outlays	-	254,992	191,391	63,601
	-	254,992	191,391	63,601
District Justice Moore				
Capital outlays	-	117,220	52,374	64,846
	-	117,220	52,374	64,846
Park Police				
Capital outlays	-	5,883	5,883	-
	-	5,883	5,883	-
Adult Probation				
Capital outlays	-	6,739	4,813	1,926
	-	6,739	4,813	1,926
Emergency Management				
Capital outlays	-	13,192	11,635	1,557
	-	13,192	11,635	1,557
Public Works				
Capital outlays	832,000	880,019	754,186	125,833
	832,000	880,019	754,186	125,833
County Information Systems				
Capital outlays	190,500	190,500	178,956	11,544
	190,500	190,500	178,956	11,544
Public Defender				
Capital outlays	200,000	210,299	143,951	66,348
	200,000	210,299	143,951	66,348
Courts				
Capital outlays	75,000	1,583	1,582	1
	75,000	1,583	1,582	1
County Prison				
Capital outlays	-	780,200	363,243	416,957
	-	780,200	363,243	416,957
Roads and Bridges				
Capital outlays	-	317,000	317,000	-
	-	317,000	317,000	-
Waste to Energy				
Capital outlays	1,000	1,000	-	1,000
	1,000	1,000	-	1,000
Total 2013 Bond Construction	1,298,500	2,785,865	2,032,253	753,612
Total Capital Projects	$ 6,824,682	$ 10,795,537	$ 9,008,053	$ 1,787,484

FIDUCIARY FUNDS

Agency Funds

Tax Claims Bureau - This Fund accounts for the collection of delinquent real estate taxes and distribution of delinquent taxes to municipal governments, school districts and the county.

Westmoreland Manor Residents' Account - This Fund accounts for the receipts and disbursements of residents' funds for residents of Westmoreland Manor.

Domestic Relations - This Fund accounts for the child support receipts and disbursements of the Domestic Relations program, a Division of Family Court.

Row Office Funds (District Attorney, Sheriff, Prothonotary, Register of Wills, Clerk of Courts, Treasurer, Recorder of Deeds) - These Funds account for the receipts and disbursements of various row offices in connection with their statutory responsibilities.

District Justices - This Fund accounts for the collection and disbursement of court costs, fines and restitution of the minor judiciary system.

Prison Inmate - This Fund accounts for the receipts and disbursements of inmate funds during their incarceration.

Payroll – This Fund accounts for the receipt and disbursement of Westmoreland County employees' pay and deductions.

Prison Work Release Account – This Fund accounts for the receipts and disbursements of inmates who have been granted work release privileges.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Deductions	Balance at December 31, 2015
Tax Claims Bureau				
Assets:				
Cash and cash equivalents	$ 2,283,182	$ 22,166,739	$ 22,627,223	$ 1,822,698
Total assets	2,283,182	22,166,739	22,627,223	1,822,698
Liabilities:				
Other liabilities	373,392	5,251,645	5,248,274	376,763
Due to individuals	54,773	923,684	923,684	54,773
Due to various taxing units	1,855,017	15,991,410	16,455,265	1,391,162
Total liabilities	2,283,182	22,166,739	22,627,223	1,822,698
Westmoreland Manor-Residents' Account				
Assets:				
Cash and cash equivalents	432,672	4,702,420	4,764,897	370,195
Total assets	432,672	4,702,420	4,764,897	370,195
Liabilities:				
Due to individuals	432,672	4,702,420	4,764,897	370,195
Total liabilities	432,672	4,702,420	4,764,897	370,195
Domestic Relations				
Assets:				
Cash and cash equivalents	90,628	1,438,095	1,440,070	88,653
Total assets	90,628	1,438,095	1,440,070	88,653
Liabilities:				
Due to individuals	90,628	1,438,095	1,440,070	88,653
Total liabilities	90,628	1,438,095	1,440,070	88,653
District Attorney				
Assets:				
Cash and cash equivalents	174,227	440,479	299,933	314,773
Total assets	174,227	440,479	299,933	314,773
Liabilities:				
Due to law enforcement agencies	174,227	440,479	299,933	314,773
Total liabilities	174,227	440,479	299,933	314,773

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Deductions	Balance at December 31, 2015
Sheriff				
Assets:				
Cash and cash equivalents	892,231	4,771,752	4,730,347	933,636
Total assets	892,231	4,771,752	4,730,347	933,636
Liabilities:				
Due to individuals	892,231	4,771,752	4,730,347	933,636
Total liabilities	892,231	4,771,752	4,730,347	933,636
Prothonotary				
Assets:				
Cash and cash equivalents	1,788,953	5,097,157	5,797,492	1,088,618
Total assets	1,788,953	5,097,157	5,797,492	1,088,618
Liabilities:				
Payable upon court order	1,788,953	5,097,157	5,797,492	1,088,618
Total liabilities	1,788,953	5,097,157	5,797,492	1,088,618
Register of Wills				
Assets:				
Cash and cash equivalents	166,736	1,267,679	1,265,616	168,799
Total assets	166,736	1,267,679	1,265,616	168,799
Liabilities:				
Payable upon court order	165,406	1,264,844	1,263,396	166,854
Due to various taxing units	1,330	2,835	2,220	1,945
Total liabilities	166,736	1,267,679	1,265,616	168,799
Clerk of Courts				
Assets:				
Cash and cash equivalents	816,755	6,612,772	6,730,404	699,123
Total assets	816,755	6,612,772	6,730,404	699,123
Liabilities:				
Payable upon court order	816,755	6,612,772	6,730,404	699,123
Total liabilities	816,755	6,612,772	6,730,404	699,123

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Deductions	Balance at December 31, 2015
Treasurer				
Assets:				
Cash and cash equivalents	71,867	10,487,726	10,428,787	130,806
Total assets	71,867	10,487,726	10,428,787	130,806
Liabilities:				
Due to various taxing units	22,004	9,957,409	9,915,259	64,154
Due to Commonwealth of Pennsylvania	49,863	530,317	513,528	66,652
Total liabilities	71,867	10,487,726	10,428,787	130,806
Recorder of Deeds				
Assets:				
Cash and cash equivalents	1,224,484	24,102,300	24,145,672	1,181,112
Total assets	1,224,484	24,102,300	24,145,672	1,181,112
Liabilities:				
Other liabilities	253,003	3,621,323	3,632,193	242,133
Due to various taxing units	971,481	20,480,977	20,513,479	938,979
Total liabilities	1,224,484	24,102,300	24,145,672	1,181,112
District Justices				
Assets:				
Cash and cash equivalents	391,992	8,340,967	8,353,550	379,409
Total assets	391,992	8,340,967	8,353,550	379,409
Liabilities:				
Due to individuals	211,636	1,123,210	1,131,380	203,466
Due to various taxing units	180,356	7,217,757	7,222,170	175,943
Total liabilities	391,992	8,340,967	8,353,550	379,409
Prison Inmate Account				
Assets:				
Cash and cash equivalents	13,422	746,234	751,227	8,429
Total assets	13,422	746,234	751,227	8,429
Liabilities:				
Due to individuals	13,422	746,234	751,227	8,429
Total liabilities	13,422	746,234	751,227	8,429

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2015

	Balance at December 31, 2014	Additions	Deductions	Balance at December 31, 2015
Payroll				
Assets:				
Cash and cash equivalents	2,890,525	90,731,277	93,299,123	322,679
Total assets	2,890,525	90,731,277	93,299,123	322,679
Liabilities:				
Due to individuals/taxing units	2,890,525	90,731,277	93,299,123	322,679
Total liabilities	2,890,525	90,731,277	93,299,123	322,679
Prison Work Release Account				
Assets:				
Cash and cash equivalents	-	138,385	138,385	-
Total assets	-	138,385	138,385	-
Liabilities:				
Due to individuals	-	138,385	138,385	-
Total liabilities	-	138,385	138,385	-
Total Agency Fund				
Assets:				
Cash and cash equivalents	11,237,674	181,043,982	184,772,726	7,508,930
Total assets	11,237,674	181,043,982	184,772,726	7,508,930
Liabilities:				
Other liabilities	626,395	8,872,968	8,880,467	618,896
Payable upon court order	2,771,114	12,974,773	13,791,292	1,954,595
Due to individuals	1,695,362	13,843,780	13,879,990	1,659,152
Due to various taxing units	5,920,713	144,381,665	147,407,516	2,894,862
Due to Commonwealth of Pennsylvania	49,863	530,317	513,528	66,652
Due to law enforcement agencies	174,227	440,479	299,933	314,773
Total liabilities	$ 11,237,674	$ 181,043,982	$ 184,772,726	$ 7,508,930

DISCRETE COMPONENT UNITS

Westmoreland County Transit Authority - The Fund is used to separately account for the operations of the Transit Authority.

Westmoreland County Airport Authority - The Airport Authority Fund was established to account for operating revenues of the County airport. The revenues are used to defray operating and administrative costs related to airport operations.

Westmoreland County Redevelopment Authority - This Fund is used to separately account for the Redevelopment Authority activities related to the prevention and elimination of blight and slum conditions within the County.

Westmoreland County Industrial Park Authority – This Fund plans, funds, constructs and operates sewage facilities throughout Westmoreland County industrial parks.

Westmoreland County Community College – This Fund is used to account for the establishment, operation and maintenance of the Community College.

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Net Position

December 31, 2015

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Community College (1)	Total
Assets:					
Current assets					
Cash and cash equivalents	$ 1,736,582	$ 81,901	$ 787,922	$ 12,619,363	$ 15,225,768
Investments	-	-	-	700,000	700,000
Receivables:					
Other governmental grants	-	1,053,327	3,287	-	1,056,614
Accounts receivable	48,418	74,435	59,840	182,614	365,307
Other	-	-	-	1,962,705	1,962,705
Due from other governments	-	-	16,887	-	16,887
Land held for resale	-	-	13,345,908	-	13,345,908
Inventories	221,372	72,421	-	803,294	1,097,087
Other assets	34,255	17,500	2,406	403,627	457,788
Total current assets	2,040,627	1,299,584	14,216,250	16,671,603	34,228,064
Noncurrent assets					
Restricted assets					
Cash and cash equivalents	556,138	3,003,034	325,773	1,122,893	5,007,838
Investments	1,019,207	-	444,552	1,908,503	3,372,262
Accounts receivables	-	-	-	9,104	9,104
Loans receivable	-	-	9,634,792	-	9,634,792
Other assets	-	-	200,000	-	200,000
Total restricted assets	1,575,345	3,003,034	10,605,117	3,040,500	18,223,996
Capital assets:					
Land	1,088,040	4,058,467	-	2,798,297	7,944,804
Buildings	11,005,623	28,423,279	-	75,911,045	115,339,947
Runways and taxiways	-	38,123,397	-	-	38,123,397
Equipment, furniture and fixtures	15,315,600	8,666,736	191,887	30,513,195	54,687,418
Fuel farm	-	712,998	-	-	712,998
Infrastructure	-	961,759	-	-	961,759
Other	102,049	-	-	-	102,049
Library books and tapes	-	-	-	1,820,004	1,820,004
Vehicles	-	-	-	353,837	353,837
Construction in progress	598,789	1,426,707	-	10,383,412	12,408,908
Total capital assets	28,110,101	82,373,343	191,887	121,779,790	232,455,121
Less: Accumulated depreciation	(10,192,942)	(36,610,263)	(189,630)	(66,435,125)	(113,427,960)
Net capital assets	17,917,159	45,763,080	2,257	55,344,665	119,027,161
Total noncurrent assets	19,492,504	48,766,114	10,607,374	58,385,165	137,251,157
Total assets	$ 21,533,131	$ 50,065,698	$ 24,823,624	$ 75,056,768	$ 171,479,221
Deferred outflow of resources:					
Deferred amounts from pension liability	$ -	$ -	$ -	$ 695,762	$ 695,762
Deferred loss on refunding	-	343,544	-	223,798	567,342
Total deferred outflow of resources	$ -	$ 343,544	$ -	$ 919,560	$ 1,263,104

(1) June 30, 2015 Fiscal Year End
(2) December 31, 2015 Fiscal Year End

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Net Position

December 31, 2015

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Community College (1)	Total
Liabilities:					
Accrued liabilities	$ 743,450	$ 308,065	$ 71,261	$ 5,058,209	$ 6,180,985
Construction payable	684,709	-	-	-	684,709
Developed land due to other funds	-	-	13,095,908	-	13,095,908
Unearned revenues	56,086	5,722	156,548	258,944	477,300
Total current liabilities	1,484,245	313,787	13,323,717	5,317,153	20,438,902
Noncurrent liabilities:					
Interest payable	-	92,692	16,710	-	109,402
Due within one year					
Current maturities of long-term debt	-	675,000	427,842	3,622,003	4,724,845
Mortgages, loans and notes payable	-	46,859	115,737	-	162,596
Compensated absences	-	5,775	-	-	5,775
Due in more than one year					
Compensated absences and workers' compensation	-	-	-	-	-
Long-term debt	-	9,370,000	-	23,822,844	33,192,844
Mortgages, loans and notes payable	70,400	421,732	120,560	-	612,692
Loans payable to primary government	-	-	250,000	-	250,000
Rehabilitaion loans	-	-	9,834,792	-	9,834,792
Compensated absences	-	89,625	-	-	89,625
Other post employment benefits	-	440,952	-	-	440,952
Net pension liability	-	-	-	9,650,244	9,650,244
Unearned revenues	2,017,777	-	-	-	2,017,777
Total noncurrent liabilities	2,088,177	11,142,635	10,765,641	37,095,091	61,091,544
Total liabilities	3,572,422	11,456,422	24,089,358	42,412,244	81,530,446
Deferred inflow of resources:					
Deferred amounts from pension liability	-	-	-	2,604,786	2,604,786
Net Position:					
Net investment in capital assets	17,846,759	35,249,489	2,257	28,123,616	81,222,121
Restricted	-	3,003,034	-	2,064,891	5,067,925
Unrestricted	113,950	700,297	732,009	770,791	2,317,047
Total net position	17,960,709	38,952,820	734,266	30,959,298	88,607,093
Total liabilities, deferred inflows, and net position	$ 21,533,131	$ 50,409,242	$ 24,823,624	$ 75,976,328	$ 172,742,325

(1) June 30, 2015 Fiscal Year End
(2) December 31, 2015 Fiscal Year End

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Revenues, Expenses and Changes in Net Position

Year Ended December 31, 2015

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Community College (1)	Totals
Operating revenues:					
Charges for services	$ 1,816,145	$ 1,666,499	$ 157,573	$ -	$ 3,640,217
Student tuition and fees	-	-	-	16,209,831	16,209,831
Governmental and other grants	3,936,041	-	-	5,807,908	9,743,949
Auxiliary enterprises:					
Bookstore	-	-	-	3,917,788	3,917,788
Auxiliary	-	-	-	408,210	408,210
Miscellaneous income	149,215	-	-	1,173,964	1,323,179
Total operating revenues	5,901,401	1,666,499	157,573	27,517,701	35,243,174
Operating expenses:					
Salaries and wages	641,647	1,752,566	-	20,803,077	23,197,290
Employee benefits	260,534	637,247	-	8,439,788	9,337,569
Operating expenses	10,268,248	1,598,091	861,427	10,501,358	23,229,124
Governmental grants	-	-	-	6,891,523	6,891,523
Depreciation and amortization	1,808,951	2,154,227	-	3,813,460	7,776,638
Auxiliary enterprises:					
Bookstore	-	-	-	3,509,442	3,509,442
Auxiliary	-	-	-	1,041,712	1,041,712
Miscellaneous expenses	109,689	-	-	-	109,689
Total operating expenses	13,089,069	6,142,131	861,427	55,000,360	75,092,987
Operating loss	(7,187,668)	(4,475,632)	(703,854)	(27,482,659)	(39,849,813)
Nonoperating revenues/income and (expenses/losses):					
Grants	5,399,878	3,000,768	725,411	22,583,895	31,709,952
Interest income	3	436	374	122,573	123,386
Interest expense	-	(335,687)	(17,126)	(810,406)	(1,163,219)
Passenger facility charges	-	796,229	-	-	796,229
Gas well royalties	-	15,278	-	-	15,278
Miscellaneous income	-	91,356	-	-	91,356
Contributions	-	2,341,235	-	3,917,984	6,259,219
Miscellaneous expense	-	(59,678)	-	(180)	(59,858)
Total nonoperating revenues (expenses), net	5,399,881	5,849,937	708,659	25,813,866	37,772,343
Total income (loss)	(1,787,787)	1,374,305	4,805	(1,668,793)	(2,077,470)
Capital contributions - grants	637,419	-	-	1,685,695	2,323,114
Change in net position	(1,150,368)	1,374,305	4,805	16,902	245,644
Net position - beginning of year	19,111,077	37,578,515	729,461	40,743,860	98,162,913
Prior period adjustment	-	-	-	(9,801,464)	(9,801,464)
Net position - beginning of year (restated, Note 14)	19,111,077	37,578,515	729,461	30,942,396	88,361,449
Net position - end of year	$ 17,960,709	$ 38,952,820	$ 734,266	$ 30,959,298	$ 88,607,093

(1) June 30, 2015 Fiscal Year End
(2) December 31, 2015 Fiscal Year End

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Assets Used in the Operation of Governmental Funds
Schedule of Assets by Source

December 31, 2015

Governmental funds capital assets:		
Land	$	3,510,323
Buildings		85,667,019
Equipment, furniture and fixtures		16,626,069
Vehicles		6,862,134
Infrastructure		41,821,523
Construction in progress		11,552,414
Total governmental fund capital assets	$	166,039,482
Investment in governmental funds capital assets by source:		
General Fund	$	105,917,402
Special Revenue Funds		43,703,971
Grants		11,852,025
Fees		923,747
Donated		3,642,337
Total governmental fund capital assets	$	166,039,482

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function

December 31, 2015

Functions	Land	Buildings	Equipment	Vehicles	Infrastructure	Construction in Progress	Total
Administration	$ -	$ 7,472,749	$ 6,193,581	$ 87,313	$ -	$ 456,120	$ 14,209,763
Judicial-Courts	62,883	9,545,211	852,309	-	138,074	-	10,598,477
Judicial-Court-Related	-	8,074,753	1,649,540	1,450,049	-	-	11,174,342
Public Safety-Corrections	-	48,881,848	1,770,636	187,464	84,001	336,000	51,259,949
Public Safety-Emergency Management	-	315,061	2,384,384	2,686,975	-	6,457,026	11,843,446
Public Safety-Other	-	313,889	762,140	304,047	-	-	1,380,076
Public Works	-	4,847,681	801,405	1,302,103	38,523,131	4,193,768	49,668,088
Human Services-Children & Youth	-	-	209,486	46,296	-	-	255,782
Human Services-Behavorial Health	-	1,075,243	147,172	16,813	-	-	1,239,228
Human Services-Aging	-	240,709	240,129	291,725	-	-	772,563
Human Services-Other	-	164,394	11,562	-	-	-	175,956
Parks & Recreation	3,447,440	4,735,481	1,540,394	469,304	3,076,317	109,500	13,378,436
Planning & Development	-	-	63,331	20,045	-	-	83,376
Total governmental fund capital assets	$ 3,510,323	$ 85,667,019	$ 16,626,069	$ 6,862,134	$ 41,821,523	$ 11,552,414	$ 166,039,482

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Assets Used in the Operation of Government
Schedule of Changes by Function

For the year ended December 31, 2015

	Governmental Funds Capital Assets January 1, 2015	Additions	Construction in Progress	Deductions	Governmental Funds Capital Assets December 31, 2015
Administration	$ 14,008,643	$ 28,563	$ 178,957	$ 6,400	$ 14,209,763
Judicial-Courts	10,359,193	1,690,391	(1,451,107)	-	10,598,477
Judicial-Court-Related	11,027,925	164,113	(17,696)	-	11,174,342
Public Safety-Corrections	50,958,770	11,749	289,430	-	51,259,949
Public Safety-Emergency Management	5,017,502	368,918	6,457,026	-	11,843,446
Public Safety-Other	1,256,848	123,228	-	-	1,380,076
Public Works	46,826,875	6,065,909	(3,139,436)	85,260	49,668,088
Human Services-Children & Youth	255,782	-	-	-	255,782
Human Services-Behavorial Health	1,239,228	-	-	-	1,239,228
Human Services-Aging	772,563	-	-	-	772,563
Human Services-Other	175,956	-	-	-	175,956
Parks & Recreation	12,996,492	977,555	(595,611)	-	13,378,436
Planning & Development	83,376	-	-	-	83,376
Total governmental funds capital assets	$ 154,979,153	$ 9,430,426	$ 1,721,563	$ 91,660	$ 166,039,482

LONG TERM DEBT PAYABLE

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2015

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2016 Maximum Debt Service Requirements Interest	2016 Maximum Debt Service Requirements Principal
General Obligation Bonds Series F & G of 1993	10/19/93	$ 68,410,519	$ 14,180,000	7,090,000 in 2016 7,090,000 in 2017	0.00 0.00	$ -	$ 7,090,000
General Obligation Bonds Series of 1997	05/01/97	10,494,470	13,100,000	135,000 in 2016 135,000 in 2017 6,515,000 in 2018 6,315,000 in 2019	5.50 0.00 0.00 0.00	7,150	135,000
General Obligation Bonds Refunding Series of 1998	12/15/98	6,120,686	15,570,000	285,000 in 2016 455,000 in 2017 7,515,000 in 2018 7,315,000 in 2019	0.00 0.00 0.00 0.00	-	285,000
General Obligation Bonds Series A & B of 1999	04/22/99	10,363,566	9,000,000	0 in 2016 0 in 2017 4,500,000 in 2018 4,500,000 in 2019	0.00 0.00 0.00 0.00	-	-
General Obligation Bonds Series of 2013 Series A Refund on 2003A	6/18/13	16,731,817	16,731,817	0 in 2016 0 in 2017 0 in 2018 0 in 2019 2,946,840 in 2020 4,785,781 in 2021 5,026,629 in 2022 3,972,567 in 2023	2.00 2.00 2.00 2.00 5.00 5.00 5.00 5.00	836,590	-
General Obligation Bonds Series of 2013 Series A Capital Project Funds	6/18/13	6,550,000	6,495,000	25,000 in 2016 30,000 in 2017 5,000 in 2018 30,000 in 2019 25,000 in 2020 30,000 in 2021 30,000 in 2022 2,335,000 in 2023 3,985,000 in 2024	2.00 2.00 2.00 2.00 5.00 5.00 5.00 5.00 5.00	322,050	25,000

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2015

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2016 Maximum Debt Service Requirements Interest	Principal
General Obligation Bonds Series of 2013 Series B Swap Termination	6/18/13	6,735,000	5,430,000	560,000 in 2016	0.938	108,722	560,000
				565,000 in 2017	1.092		
				600,000 in 2018	1.442		
				785,000 in 2019	1.642		
				2,920,000 in 2020	2.326		
Total general obligation bonds from debt service funds			80,506,817			1,274,512	8,095,000
Discounted interest on 1993 Series F & G, 1997 Series General Obligation Bonds, 1998 Refunding Series of General Obligation Bonds, 1999 Series A & B General Obligation Bonds,			8,223,781				
Premium Discount on 2013 Series A and B			3,926,179				
Total general obligation bonds payable from debt service funds net of discounted interest			76,209,215				
General Obligation Bonds Series of 2013 Series A Refund on 2003A 9-1-1 Surcharge Fund	6/18/13	12,793,183	12,793,183	0 in 2016	2.00	639,658	-
				0 in 2017	2.00		
				0 in 2018	2.00		
				0 in 2019	2.00		
				2,253,160 in 2020	5.00		
				3,659,219 in 2021	5.00		
				3,843,371 in 2022	5.00		
				3,037,433 in 2023	5.00		
General obligation bonds payable from 9-1-1 Surcharge Fund			12,793,183			639,658	-
Premium Discount on 2013 Series A			2,120,632				
Total general obligation bonds payable from 9-1-1 Surcharge Fund			14,913,815			639,658	-

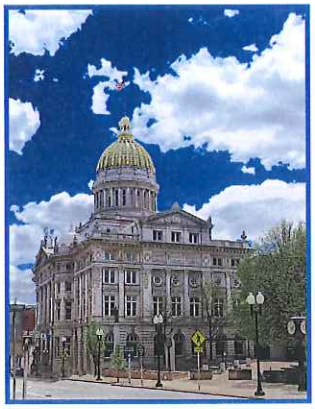
(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2015

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2015 Maximum Debt Service Requirements Interest	2015 Maximum Debt Service Requirements Principal
General Obligation Bonds Series of 2013							
Series B Capital Projects Industrial Development Corporation fund	6/18/13	2,120,000	1,940,000	180,000 in 2016	0.938	47,406	180,000
				180,000 in 2017	1.092		
				180,000 in 2018	1.442		
				185,000 in 2019	1.642		
				190,000 in 2020	2.326		
				195,000 in 2021	2.718		
				200,000 in 2022	2.868		
				205,000 in 2023	3.068		
				210,000 in 2024	3.268		
				215,000 in 2025	3.418		
Total general obligation bonds payable from the Industrial Development Corporation fund			1,940,000			47,406	180,000
Total general obligation bonds payable from debt service funds, net of discounted interest			76,209,215			1,274,512	8,095,000
Total general long term debt payable, net of discounted interest			$ 93,063,030			$ 1,961,576	$ 8,275,000



COMPREHENSIVE ANNUAL FINANCIAL REPORT

STATISTICAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2015

STATISTICAL SECTION

This part of the County of Westmoreland's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Financial Trends 203

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 212

These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.

Debt Capacity 218

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 223

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information 225

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports for each relevant year.

Schedule 1

COUNTY OF WESTMORELAND, PENNSYLVANIA
Net Assets by Component
Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
Governmental Activities	2006	2007	2008	2009	2010	2011
Investment in capital assets, net of related debt	$ (19,057,203)	$ (13,159,127)	$ (7,486,209)	$ (3,396,222)	$ 2,216,011	$ 5,817,253
Restricted	47,183,356	49,044,398	51,925,879	46,258,030	43,344,032	40,936,585
Unrestricted	5,928,742	12,918,456	15,613,808	15,777,544	10,519,779	9,997,260
Total governmental activities net assets	34,054,895	48,803,727	60,053,478	58,639,352	56,079,822	56,751,098
Business-type activities						
Investment in capital assets, net of related debt	40,477,335	38,902,638	38,097,856	32,681,318	21,153,398	19,931,680
Restricted	61,489	61,548	538,681	61,834	61,985	812
Unrestricted	45,284,096	47,960,467	57,562,440	56,965,883	59,116,300	59,793,049
Total business-type activities net assets	85,822,920	86,924,653	96,198,977	89,709,035	80,331,683	79,725,541
Primary government						
Investment in capital assets, net of related debt	21,420,132	25,743,511	30,611,647	29,285,096	23,369,409	25,748,933
Restricted	47,244,845	49,105,946	52,464,560	46,319,864	43,406,017	40,937,397
Unrestricted	51,212,838	60,878,923	73,176,248	72,743,427	69,636,079	69,790,309
Total primary government net assets	$ 119,877,815	$ 135,728,380	$ 156,252,455	$ 148,348,387	$ 136,411,505	$ 136,476,639

COUNTY OF WESTMORELAND, PENNSYLVANIA
Net Position by Component
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Governmental Activities				
Net investment in capital assets	$ 4,723,337	$ 5,321,835	$ 17,944,964	$ 16,473,485
Restricted	37,328,050	35,891,749	26,373,849	15,541,841
Unrestricted	15,805,942	5,847,511	7,993,923	3,345,169
Total governmental activities net position	57,857,329	47,061,095	52,312,736	35,360,495
Business-type activities				
Net investment in capital assets	20,489,306	21,388,240	19,406,579	27,913,816
Restricted	776	1,376,790	1,026,649	1,003,137
Unrestricted	59,520,171	59,495,699	57,504,915	46,971,813
Total business-type activities net position	80,010,253	82,260,729	77,938,143	75,888,766
Primary government				
Net investment in capital assets	25,212,643	26,710,075	37,351,543	44,387,301
Restricted	37,328,826	37,268,539	27,400,498	16,544,978
Unrestricted	75,326,113	65,343,210	65,498,838	50,316,982
Total primary government net position	$ 137,867,582	$ 129,321,824	$ 130,250,879	111,249,261

Westmoreland County adopted GASB 63 in 2012. This caused a change in the presentation of Net Assets by Component to Net Position by Component.

Schedule 2

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Assets
Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Program Expenses						
Governmental Activities						
Administration	$ 9,415,524	$ 8,819,808	$ 9,552,726	$ 11,250,990	$ 18,092,237	$ 19,457,048
Judicial-Courts	10,144,658	10,068,819	10,356,125	11,136,167	9,388,731	10,734,950
Judicial-Court-related	18,828,729	19,611,699	19,894,895	21,509,339	19,016,943	19,192,422
Public Safety-Corrections	37,146,142	37,794,117	37,563,938	35,746,086	33,803,216	35,244,377
Public Safety-Emergency Management	542,043	661,225	857,267	986,015	819,983	912,896
Public Safety-Other	316,544	303,193	331,540	403,955	2,017,809	2,056,657
Public Works	3,708,085	4,031,648	3,751,757	4,670,344	7,913,331	7,600,246
Human Services-Children & Youth	16,391,320	16,048,165	16,665,153	16,633,847	19,823,249	21,828,377
Human Services-Behavorial Health	53,182,131	56,088,119	58,063,377	40,865,917	21,338,305	20,244,251
Human Services-Aging	11,371,447	11,961,615	12,030,691	12,504,252	12,789,278	11,647,238
Human Services-Other	15,595,896	15,892,118	16,309,378	16,431,352	18,730,883	16,119,413
Parks & Recreation	3,618,349	3,657,550	3,732,219	4,015,763	2,921,496	3,315,370
Planning & Development	11,612,092	11,445,625	8,575,743	11,571,718	11,256,546	9,154,336
Interest on Long-Term Debt	7,364,963	6,009,627	5,823,231	5,667,178	5,606,769	4,761,855
Total Governmental Activities Expenses	199,237,923	202,393,328	203,508,040	193,392,923	183,518,776	182,269,436
Business-Type Activities:						
Planning & Development	3,408,728	5,819,226	5,413,074	5,009,090	3,954,742	3,265,472
County Nursing Home	35,805,435	37,729,552	38,604,740	43,620,111	41,979,435	42,932,455
9-1-1 Dispatching	8,500,400	8,627,736	9,104,801	14,827,456	19,658,471	9,677,588
Behavioral Health Managed Care	53,120,585	48,942,762	50,065,287	55,522,284	55,740,919	60,543,057
Total Business-Type Activities Expenses	100,835,148	101,119,276	103,187,902	118,978,941	121,333,567	116,418,572
Total Primary Government Expenses	$ 300,073,071	$ 303,512,604	$ 306,695,942	$ 312,371,864	$ 304,852,343	$ 298,688,008
Program Revenues						
Governmental Activities						
Charges for services						
Administration	$ 5,122,673	$ 4,470,544	$ 4,486,291	$ 5,358,947	$ 5,765,674	$ 6,141,950
Judicial-Courts	1,559,866	1,525,284	1,544,101	1,654,259	1,635,583	1,563,414
Judicial-Court-related	4,032,125	4,027,118	4,570,147	4,521,578	4,377,515	4,137,007
Public Safety-Corrections	2,530,952	2,578,434	2,592,116	2,592,491	2,845,553	3,435,421
Public Safety-Emergency Management	81,974	94,144	113,679	116,674	109,101	105,984
Public Safety-Other	129,503	125,825	125,137	129,272	139,534	152,123
Public Works	404,763	502,061	124,008	66,563	120,651	229,853
Human Services-Children & Youth	219,613	157,905	179,604	199,218	476,803	336,269
Human Services-Mental Health	6,416	1,187	-	11,353	27,140	30,928
Human Services-Aging	380,656	343,785	437,695	331,563	408,448	393,432
Human Services-Other	18,351	25,099	9,020	22,980	18,603	18,964
Parks & Recreation	499,813	704,598	349,497	552,599	407,832	978,248
Planning & Development	1,792,451	1,877,235	903,067	766,853	766,004	841,589

Schedule 2

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Assets
Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Operating grants and contributions						
Administration	2,616,779	109,137	191,355	936,241	497,200	2,292,594
Judicial-Courts	796,110	793,851	791,251	705,595	704,332	754,572
Judicial-Court-related	3,760,149	3,761,967	3,449,547	3,911,865	3,718,861	3,740,831
Public Safety-Corrections	10,676,839	10,480,262	9,948,949	8,630,352	6,935,099	7,238,656
Public Safety-Emergency Management	116,173	58,849	124,478	92,476	153,129	115,642
Public Safety-Other	87,598	126,232	104,422	99,589	51,145	75,035
Public Works	885,400	1,174,915	1,808,868	889,889	1,028,474	1,073,705
Human Services-Children & Youth	14,008,805	13,793,137	13,897,715	14,676,416	17,029,703	18,470,242
Human Services-Mental Health	50,665,137	53,204,674	56,113,243	38,021,871	19,350,120	18,191,976
Human Services-Aging	10,677,015	11,017,676	11,168,467	11,672,255	12,053,809	10,909,261
Human Services-Other	11,050,117	11,063,792	11,506,832	11,549,637	13,680,075	11,186,764
Parks & Recreation	110,129	4,450	429,201	236,213	181,500	6,492,729
Planning & Development	7,449,442	7,213,873	5,431,862	8,381,737	8,050,434	148,315
Capital grants and contributions	-	750,505	1,301,377	-	-	-
Total Governmental Activities Program Revenues	129,678,849	129,986,539	131,701,929	116,128,486	100,532,322	99,055,504
Business-Type Activities						
Charges for services						
Planning & Development	1,941,976	4,314,241	3,694,505	2,671,109	2,888,057	2,466,454
County Nursing Home	36,453,213	38,762,231	39,335,887	39,371,071	41,081,816	42,121,681
9-1-1 Dispatching	6,344,803	4,917,404	5,090,758	5,199,326	5,528,938	5,869,528
Behavioral Health Managed Care	96,497	758,665	8,553,528	2,844,586	58,282,656	61,811,927
Operating grants and contributions						
Planning & Development	115,491	222,252	114,416	162,414	55,314	281,802
County Nursing Home	-	-	372,871	373,082	875,316	84,026
Behavioral Health Managed Care	55,428,785	49,921,522	47,688,103	54,302,935	-	-
Capital grants and contributions	8,301,075	4,277,035	2,305,085	2,803,652	881,492	2,305,830
Total Business-Type Activities Program Revenues	108,681,840	103,173,350	107,155,153	107,728,175	109,593,589	114,941,248
Total Primary Government Program Revenues	$ 238,360,689	$ 233,159,889	$ 238,857,082	$ 223,856,661	$ 210,125,911	$ 213,996,752
Net (Expenses)/Revenues						
Governmental Activities	$ (69,559,074)	$ (72,406,789)	$ (71,806,111)	$ (77,264,437)	$ (82,986,454)	$ (83,213,932)
Business-Type Activities	7,846,692	2,054,074	3,967,251	(11,250,766)	(11,739,978)	(1,477,324)
Total Primary Government Net Expense	$ (61,712,382)	$ (70,352,715)	$ (67,838,860)	$ (88,515,203)	$ (94,726,432)	$ (84,691,256)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Assets
Six Fiscal Years
(accrual basis of accounting)

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets						
Governmental Activities						
Taxes, Real Property	$ 76,693,887	$ 78,213,626	$ 78,782,403	$ 79,481,601	$ 79,750,462	$ 80,286,236
Taxes, Hotel	780,366	892,661	978,305	898,958	986,239	1,100,589
Investment Earnings	4,431,075	6,212,455	8,098,629	61,239	2,748,273	3,307,134
Transfers	(2,568,861)	1,836,879	(4,803,475)	(4,591,487)	(2,256,974)	(808,751)
Total Governmental Activities	79,336,467	87,155,621	83,055,862	75,850,311	81,228,000	83,885,208
Business-Type Activities						
Investment Earnings	1,184,515	884,538	503,598	169,337	105,652	62,431
Transfers	2,568,861	(1,836,879)	4,803,475	4,591,487	2,256,974	808,751
Total Business-Type Activities	3,753,376	(952,341)	5,307,073	4,760,824	2,362,626	871,182
Total Primary Government	$ 83,089,843	$ 86,203,280	$ 88,362,935	$ 80,611,135	$ 83,590,626	$ 84,756,390
Change in Net Assets						
Governmental Activities	$ 9,777,393	$ 14,748,832	$ 11,249,751	$ (1,414,126)	$ (1,758,454)	$ 671,276
Business-Type Activities	11,600,068	1,101,733	9,274,324	(6,489,942)	(9,377,352)	(606,142)
Prior Period Adjustment Governmental Activities	-	-	-	-	(801,076)	-
Prior Period Adjustment Business-Type Activities	-	-	-	-	-	-
Total Primary Government	$ 21,377,461	$ 15,850,565	$ 20,524,075	$ (7,904,068)	$ (11,936,882)	$ 65,134

Schedule 2

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Program Expenses				
Governmental Activities				
Administration	$ 18,173,868	$ 21,863,403	$ 19,977,133	$ 18,181,811
Judicial-Courts	10,355,294	10,436,944	10,452,098	10,373,128
Judicial-Court-related	20,650,150	20,552,170	19,616,450	21,594,493
Public Safety-Corrections	34,831,650	34,403,970	34,494,301	33,546,514
Public Safety-Emergency Management	698,883	781,777	1,705,954	925,765
Public Safety-Other	2,010,880	1,929,967	2,353,065	2,223,053
Public Works	8,167,682	8,532,529	8,355,089	8,574,842
Human Services-Children & Youth	20,394,690	21,197,560	21,509,870	23,281,291
Human Services-Behavorial Health	19,387,650	18,470,164	18,055,246	18,368,126
Human Services-Aging	14,677,994	11,347,884	11,615,451	11,958,512
Human Services-Other	11,808,419	12,840,764	13,416,256	12,143,091
Parks & Recreation	2,661,551	2,707,428	3,016,156	4,041,347
Planning & Development	10,575,251	7,540,664	12,814,829	13,745,699
Interest on Long-Term Debt	5,279,778	3,840,152	3,509,818	3,816,029
Total Governmental Activities Expenses	179,673,740	176,445,376	180,891,716	182,773,701
Business-Type Activities:				
Planning & Development	3,749,655	3,496,700	9,465,724	4,138,087
County Nursing Home	45,244,394	44,803,632	43,820,904	40,205,173
9-1-1 Dispatching	9,176,228	8,746,328	9,056,084	8,657,721
Behavioral Health Managed Care	59,474,920	59,030,971	61,441,356	67,752,595
Total Business-Type Activities Expenses	117,645,197	116,077,631	123,784,068	120,753,576
Total Primary Government Expenses	$ 297,318,937	$ 292,523,007	$ 304,675,784	$ 303,527,277
Program Revenues				
Governmental Activities				
Charges for services				
Administration	$ 6,290,918	$ 6,012,829	$ 6,093,910	$ 8,278,029
Judicial-Courts	1,533,873	1,526,426	1,459,377	1,601,661
Judicial-Court-related	4,499,909	4,841,714	5,444,150	4,798,801
Public Safety-Corrections	3,912,634	4,060,601	4,379,262	4,624,322
Public Safety-Emergency Management	110,430	118,206	120,848	120,725
Public Safety-Other	175,079	225,512	427,360	618,325
Public Works	179,487	121,547	197,441	241,885
Human Services-Children & Youth	425,451	388,997	374,038	430,457
Human Services-Mental Health	27,360	27,512	41,754	26,913
Human Services-Aging	739,103	1,111,151	1,352,235	1,293,302
Human Services-Other	21,670	391	373,328	22,302
Parks & Recreation	629,008	489,413	1,175,276	1,121,726
Planning & Development	919,747	780,780	693,703	698,226

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Operating grants and contributions				
Administration	2,417,134	2,247,369	2,603,249	1,672,502
Judicial-Courts	755,377	786,974	804,477	844,121
Judicial-Court-related	3,966,269	3,883,901	3,514,750	3,522,828
Public Safety-Corrections	6,423,257	5,847,293	5,050,630	4,988,721
Public Safety-Emergency Management	128,708	80,643	917,606	135,013
Public Safety-Other	74,792	64,143	75,419	16,273
Public Works	1,717,059	1,590,217	4,965,071	2,234,498
Human Services-Children & Youth	17,904,293	19,570,416	18,975,524	19,947,970
Human Services-Mental Health	17,055,104	16,586,148	16,825,410	17,013,054
Human Services-Aging	9,896,587	10,029,827	9,879,740	10,251,850
Human Services-Other	11,175,545	8,304,268	8,918,685	8,903,329
Parks & Recreation	23,133	89,745	634	895,179
Planning & Development	7,658,460	6,430,995	11,409,126	10,844,629
Total Governmental Activities Program Revenues	98,660,387	95,217,018	106,073,003	105,146,641
Business-Type Activities				
Charges for services				
Planning & Development	2,581,127	2,272,547	3,619,402	3,150,036
County Nursing Home	41,958,014	43,252,991	43,900,771	42,303,006
9-1-1 Dispatching	5,959,682	5,628,175	5,140,722	3,418,072
Behavioral Health Managed Care	63,207,606	62,952,103	62,341,280	69,720,580
Operating grants and contributions				
Planning & Development	63,139	34,039	34,039	40,809
County Nursing Home	-	15,990	-	-
9-1-1 Dispatching	-	-	23,464	3,671,555
Behavioral Health Managed Care	-	-	-	-
Capital grants and contributions	2,845,607	1,983,361	988,900	3,524,329
Total Business-Type Activities Program Revenues	116,615,175	116,139,206	116,048,578	125,828,387
Total Primary Government Program Revenues	$ 215,275,562	$ 211,356,224	$ 222,121,581	$ 230,975,028
Net (Expenses)/Revenues				
Governmental Activities	$ (81,013,353)	$ (81,228,358)	$ (74,818,713)	$ (77,627,060)
Business-Type Activities	(1,030,022)	61,575	(7,735,490)	5,074,811
Total Primary Government Net Expense	$ (82,043,375)	$ (81,166,783)	$ (82,554,203)	$ (72,552,249)

(continued)

Schedule 2

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes, Real Property	$ 80,895,105	$ 80,956,377	$ 81,341,375	$ 81,666,932
Taxes, Hotel	1,142,587	1,162,523	1,253,148	1,253,614
Investment Earnings	1,337,248	(581,545)	830,811	479,513
Investment Earnings (loss)	-	(8,970,000)	-	-
Transfers	(1,255,356)	(2,135,231)	(3,354,980)	(1,869,928)
Total Governmental Activities	82,119,584	70,432,124	80,070,354	81,530,131
Business-Type Activities				
Investment Earnings	59,378	53,670	57,924	60,904
Transfers	1,255,356	2,135,231	3,354,980	1,869,928
Total Business-Type Activities	1,314,734	2,188,901	3,412,904	1,930,832
Total Primary Government	$ 83,434,318	$ 72,621,025	$ 83,483,258	$ 83,460,963
Change in Net Position				
Governmental Activities	$ 1,106,231	$ (10,796,234)	$ 5,251,641	$ 3,903,071
Business-Type Activities	284,712	2,250,476	(4,322,586)	7,005,643
Prior Period Adjustment Governmental Activities	-	-	-	(20,855,312)
Prior Period Adjustment Business-Type Activities	-	-	-	(9,055,020)
Total Primary Government	$ 1,390,943	$ (8,545,758)	$ 929,055	$ (19,001,618)

Westmoreland County adopted GASB 63 in 2012. This caused a change in the presentation of Changes in Net Assets to Changes in Net Position.

Schedule 3

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fund Balances Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2006	2007	2008	2009	2010
General Fund					
Reserved	$ 29,142,374	$ 29,177,918	$ 31,874,621	$ 31,256,297	$ 34,420,846
Unreserved	29,488,578	37,586,113	41,678,692	39,859,576	35,972,687
Total General Fund	$ 58,630,952	$ 66,764,031	$ 73,553,313	$ 71,115,873	$ 70,393,533
All Other Governmental Funds					
Reserved					
Debt Service Funds	$ 1,415,900	$ 1,002,421	$ 1,154,355	$ 690,240	$ 324,408
Capital Projects Funds	5,008,207	3,949,037	3,857,961	3,265,129	3,196,946
Unreserved					
Special Revenue Funds	4,398,366	4,035,441	4,347,364	3,832,094	3,833,332
Capital Projects Funds	15,043,084	17,812,977	16,961,951	14,657,863	9,995,469
Total All Other Governmental Funds	$ 25,865,557	$ 26,799,876	$ 26,321,631	$ 22,445,326	$ 17,350,155

	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Non-spendable	$ 951,920	$ 817,521	$ 677,593	$ 1,077,257	$ 849,899
Restricted	23,586,865	25,553,627	24,897,929	22,386,762	22,915,390
Committed	296,313	147,518	240,879	358,102	848,281
Assigned	740,577	938,926	4,186,967	9,240,763	3,567,079
Unassigned	41,505,681	38,172,406	29,774,665	21,960,984	28,286,729
Total General Fund	$ 67,081,356	$ 65,629,998	$ 59,778,033	$ 55,023,868	$ 56,467,378
All Other Governmental Funds					
Restricted					
Special Revenue Funds	$ 4,685,744	$ 7,222,269	$ 6,765,778	$ 7,108,591	$ 8,152,102
Debt Service Funds	27,874	30,879	21,141	21,141	21,141
Capital Projects Funds	12,636,102	10,012,284	15,140,434	11,835,103	8,413,276
Unassigned					
Capital Projects Funds	-	-	(47,982)	-	-
Total All Other Governmental Funds	$ 17,349,720	$ 17,265,432	$ 21,879,371	$ 18,964,835	$ 16,586,519

Westmoreland County adopted GASB 54 in 2011. This caused a change in the presentation of Fund Balance Governmental Funds.

Schedule 4

COUNTY OF WESTMORELAND, PENNSYLVANIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	$ 77,497,196	$ 78,963,802	$ 79,772,505	$ 80,265,507	$ 80,862,315	$ 81,341,451	$ 82,050,999	$ 82,102,901	$ 82,701,423	$ 82,992,851
Federal Grants	49,698,899	49,381,096	47,579,150	43,660,078	31,527,454	29,644,023	30,850,388	27,345,026	29,071,678	26,981,584
State and Local Grants	63,200,794	64,172,224	67,387,042	56,144,057	51,906,428	51,046,301	48,345,330	48,166,913	54,868,645	54,288,383
Departmental Charges	13,228,437	13,201,201	13,568,211	13,858,273	14,015,867	14,487,624	15,586,932	16,197,242	17,968,287	17,440,612
Net Appreciation (Depreciation) in Fair Value of Investments	365,630	1,726,823	2,770,761	(802,438)	2,168,022	2,908,575	978,600	(775,988)	749,597	382,665
Interest Income	4,065,445	4,485,632	3,037,868	863,677	345,789	164,097	124,186	95,870	81,214	96,848
Investment earnings (loss)	-	-	-	-	-	-	-	(8,970,000)	-	-
Other Revenue	4,469,730	4,479,701	3,144,928	3,882,652	4,552,409	5,233,176	5,262,937	4,954,100	5,711,055	6,436,062
Total Revenues	212,526,131	216,410,479	217,260,465	197,871,806	185,378,284	184,825,247	183,199,372	169,116,064	191,151,899	188,619,005
Expenditures										
General Government	17,012,245	14,325,801	15,843,182	17,398,075	17,015,477	19,753,041	17,871,808	20,613,906	17,954,273	17,842,054
Judicial	25,246,083	25,334,788	26,089,584	28,036,896	28,888,629	30,068,537	31,095,996	31,653,695	33,159,763	31,485,724
Public Safety	35,748,192	39,517,566	36,587,315	37,548,844	37,327,922	36,204,075	36,097,718	35,923,405	36,553,393	35,016,135
Human Services	91,954,060	95,260,798	98,296,687	81,341,589	68,994,812	66,110,215	63,096,917	60,910,570	61,662,055	61,999,452
Public Works	3,602,385	5,239,064	5,705,071	5,991,051	6,650,297	6,480,034	6,409,119	7,386,677	10,007,792	7,825,254
Culture and Recreation	2,915,175	3,418,638	2,506,481	3,544,095	3,115,900	3,447,930	2,601,354	2,592,123	3,705,146	4,152,800
Conservation Development	11,486,405	11,393,377	8,452,740	11,365,634	11,274,632	9,196,334	10,605,921	7,594,173	12,857,643	13,753,244
Contributions	5,678,613	6,101,393	6,025,440	6,086,601	6,256,908	6,642,683	6,309,508	6,839,284	6,898,023	6,237,247
Capital Leases	1,831,789	-	-	1,516,000	15,538	9,447	-	1,372,759	-	6,819,009
Debt Service										
Principal Retirement	8,960,459	8,186,171	8,778,337	8,241,171	8,276,171	8,334,508	8,349,005	8,535,000	11,370,000	8,085,000
Interest and Fiscal Charges	1,337,091	1,254,595	1,224,131	1,182,207	1,138,073	1,091,751	1,042,316	1,105,080	1,297,532	1,286,973
Total Expenditures	205,772,497	210,032,191	209,508,968	202,252,163	188,954,359	187,338,555	183,479,662	184,526,672	195,465,620	194,502,892
Excess (deficiency) of Revenues over Expenditures	6,753,634	6,378,288	7,751,497	(4,380,357)	(3,576,075)	(2,513,308)	(280,290)	(15,410,608)	(4,313,721)	(5,883,887)
Other Financing Sources (Uses)										
Debt issued	1,700,000	-	-	-	-	-	-	30,016,817	-	-
Swap proceeds	-	-	2,356,875	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(20,316,669)	-	-
Premium on bond issue	-	-	-	-	-	-	-	5,234,906	-	-
Swap costs	-	-	(66,875)	-	-	-	-	-	-	-
Issuance of Capital Leases	1,831,789	-	-	1,516,000	15,538	9,447	-	1,372,759	-	6,819,009
Transfers In	16,943,752	29,006,000	16,970,210	17,668,097	21,194,719	19,901,172	20,309,733	24,956,584	21,193,300	17,710,421
Transfers Out	(18,592,898)	(26,316,890)	(20,700,670)	(21,117,485)	(23,451,693)	(20,709,923)	(21,565,089)	(27,091,815)	(24,548,280)	(19,580,349)
Total Other Financing Sources (Uses)	1,882,643	2,689,110	(1,440,460)	(1,933,388)	(2,241,436)	(799,304)	(1,255,356)	14,172,582	(3,354,980)	4,949,081
Net Change in Fund Balances	$ 8,636,277	$ 9,067,398	$ 6,311,037	$ (6,313,745)	$ (5,817,511)	$ (3,312,612)	$ (1,535,646)	$ (1,238,026)	$ (7,668,701)	$ (934,806)
Debt Service as a percentage of Noncapital Expenditures	5.05%	4.63%	4.97%	4.86%	5.27%	5.20%	5.24%	5.38%	6.58%	5.06%

Schedule 5

COUNTY OF WESTMORELAND, PENNSYLVANIA
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Real Estate Tax	Hotel Tax	Total
2006	$ 76,716,830	$ 780,366	$ 77,497,196
2007	78,071,141	892,661	78,963,802
2008	78,794,200	978,305	79,772,505
2009	79,366,549	898,958	80,265,507
2010	79,876,076	986,239	80,862,315
2011	80,240,862	1,100,589	81,341,451
2012	80,908,412	1,142,587	82,050,999
2013	80,940,378	1,162,523	82,102,901
2014	81,448,275	1,253,148	82,701,423
2015	81,739,237	1,253,614	82,992,851

Source: Westmoreland County Controller's Office

Schedule 6

COUNTY OF WESTMORELAND, PENNSYLVANIA
Assessed Value and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value As A Percentage Of Actual Value
2006	$ 2,733,760,160	$ 1,423,373,430	$ 527,556,950	$ 3,629,576,640	20.99	$ 3,629,576,640	100%
2007	2,773,097,530	1,438,126,840	529,641,760	3,681,582,610	20.99	3,681,582,610	100%
2008	2,807,795,870	1,448,385,830	534,502,540	3,721,679,160	20.99	3,721,679,160	100%
2009	2,809,588,130	1,422,232,320	509,649,190	3,722,171,260	20.99	3,722,171,260	100%
2010	2,860,195,080	1,430,813,470	514,157,840	3,776,850,710	20.99	3,776,850,710	100%
2011	2,880,400,270	1,459,462,160	537,249,810	3,802,612,620	20.99	3,802,612,620	100%
2012	2,892,384,810	1,454,853,860	533,549,230	3,813,689,440	20.99	3,813,689,440	100%
2013	2,906,197,830	1,462,294,250	532,790,220	3,835,701,860	20.99	3,835,701,860	100%
2014	2,921,957,260	1,464,251,470	531,697,270	3,854,511,460	20.99	3,854,511,460	100%
2015	2,936,668,960	1,470,322,080	534,711,590	3,872,279,450	20.99	3,872,279,450	100%

Tax rates are per $1,000 of assessed value.

Source: County Board of Assessment Appeals

Schedule 7

COUNTY OF WESTMORELAND, PENNSYLVANIA
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Year Taxes Are Payable									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County of Westmoreland Operating Millage	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99
School Districts:										
Belle Vernon	70.79	68.40	68.49	70.49	72.93	77.69	77.21	76.36	76.36	76.36
Blairsville	110.57	115.94	119.76	119.76	109.86	109.86	109.86	109.86	109.86	109.86
Burrell	73.90	78.70	82.50	82.50	83.50	83.50	85.40	87.20	87.20	87.20
Derry	70.00	70.00	74.00	74.50	74.50	74.50	74.50	75.50	75.50	77.50
Franklin Regional	80.38	81.38	81.88	82.88	84.68	86.68	87.68	87.68	88.51	90.24
Jeannette	72.25	73.75	78.54	78.54	80.04	81.72	82.72	82.72	82.72	84.25
Kiski	77.48	77.48	77.48	79.29	82.41	82.01	82.78	82.83	83.45	85.62
Greater Latrobe	67.50	69.00	69.00	69.00	73.50	74.50	76.00	77.00	78.00	79.00
Greensburg-Salem	71.09	72.84	73.84	73.84	76.34	78.24	79.96	81.21	82.46	84.52
Hempfield	67.20	68.45	70.15	70.15	70.15	70.15	71.62	73.12	74.62	76.41
Leechburg	85.50	92.04	97.67	98.91	102.80	104.09	106.56	106.56	110.08	119.23
Ligonier Valley	69.00	69.00	69.00	69.00	69.00	73.00	75.00	75.00	76.50	76.50
Monessen	60.20	60.20	62.20	65.20	65.20	66.50	68.00	68.00	68.00	69.90
Mount Pleasant	72.55	72.55	72.55	72.55	75.38	79.79	79.78	79.78	83.70	85.87
New Kensington-Arnold	71.90	71.90	71.90	71.90	71.90	72.90	74.70	78.13	83.27	83.27
Norwin	64.05	65.15	65.15	65.15	67.00	67.00	68.45	69.10	70.95	72.95
Penn-Trafford	71.25	71.25	71.25	71.25	73.25	73.25	74.85	74.85	76.85	77.85
Southmoreland	69.10	69.30	69.70	69.50	69.40	69.40	71.06	71.06	72.41	72.41
Yough	74.69	71.82	75.60	75.60	75.60	73.60	73.60	75.36	77.55	81.59
Municipalities:										
Adamsburg	1.40	1.40	1.40	1.40	2.80	2.80	2.80	2.80	2.80	2.80
Arnold	34.75	34.75	34.75	34.75	34.75	34.75	34.75	43.50	43.50	43.50
Arona	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Avonmore	16.56	16.56	16.56	16.56	16.56	18.56	18.56	18.56	18.56	18.56
Bolivar	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Delmont	12.00	12.00	12.00	14.00	18.00	18.00	18.00	18.00	18.00	18.00
Derry	20.50	24.00	26.00	26.00	27.75	27.75	27.75	27.75	30.00	29.00
Donegal	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
East Vandergrift	15.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00	20.00	20.00
Export	14.60	14.60	14.60	14.60	14.60	16.00	16.00	14.00	14.00	14.00
Greensburg	20.00	20.00	21.25	25.05	25.05	25.05	25.05	25.05	25.05	25.05
Hunker	2.80	2.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Hyde Park	15.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	19.50	19.50
Irwin	11.00	12.00	13.50	13.50	13.50	15.00	15.00	15.00	15.00	15.00
Jeannette	33.12	33.12	33.12	32.62	32.62	32.62	32.62	32.62	32.62	32.62
Latrobe	19.00	19.00	19.00	20.50	20.50	21.50	21.50	21.50	21.50	21.50
Laurel Mountain	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Ligonier	18.00	18.00	18.00	18.00	22.50	22.50	23.50	23.50	23.50	23.50
Lower Burrell	15.75	15.75	16.75	18.25	20.25	20.25	20.75	21.25	21.25	21.25
Madison	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

(continued)

Schedule 7

COUNTY OF WESTMORELAND, PENNSYLVANIA
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Year Taxes Are Payable									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Manor	13.00	13.00	13.00	13.00	13.50	16.50	16.50	16.50	16.50	16.50
Monessen	28.55	33.55	33.55	36.05	33.85	33.85	35.85	35.85	35.85	35.53
Mount Pleasant	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Murrysville	11.15	12.15	12.15	12.15	12.05	12.05	12.05	12.05	12.05	12.05
New Alexandria	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00
New Florence	11.00	11.00	11.00	11.00	11.00	16.00	16.00	16.00	16.00	16.00
New Kensington	26.18	26.24	27.03	27.03	27.03	27.03	27.03	27.03	27.03	27.03
New Stanton	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
North Belle Vernon	20.40	20.40	20.40	20.40	21.40	29.00	29.00	29.00	29.00	29.00
North Irwin	11.00	11.00	14.00	15.00	15.00	16.00	19.50	19.50	23.00	23.00
Oklahoma	6.20	6.20	6.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20
Penn	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Scottdale	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Seward	17.00	17.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Smithton	8.00	8.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
South Greensburg	17.35	17.35	18.77	18.77	18.77	19.77	20.77	20.77	20.77	20.77
Southwest Greensburg	16.00	16.00	16.00	16.00	18.00	20.00	20.00	20.00	20.00	20.00
Sutersville	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Trafford	23.00	23.00	23.00	22.75	22.50	28.50	28.50	28.50	28.50	28.50
Vandergrift	26.00	26.00	26.00	26.00	26.00	26.00	28.00	28.00	28.00	28.00
West Leechburg	22.00	22.00	22.00	23.00	24.00	24.00	24.00	26.00	26.00	26.00
West Newton	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Youngstown	2.50	2.50	2.50	2.50	2.50	2.50	2.50	5.00	5.00	5.00
Youngwood	11.00	11.00	11.00	11.00	11.00	11.00	12.00	17.00	17.00	17.00
Allegheny Township	13.00	13.00	13.68	13.68	15.18	15.17	16.50	16.50	16.50	16.50
Bell Township	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50
Cook Township	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Derry Township	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Donegal Township	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
East Huntingdon Township	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Fairfield Township	2.10	2.10	2.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Hempfield Township	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Ligonier Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	5.00	5.00	5.00
Loyalhanna Township	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Mount Pleasant Township	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42
North Huntingdon Township	12.55	12.55	12.55	12.55	12.55	12.55	12.55	11.55	11.55	11.55
Penn Township	13.70	13.70	13.70	13.70	13.70	13.70	13.70	14.70	14.70	14.70
Rostraver Township	12.50	12.50	12.50	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Salem Township	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00
Sewickley Township	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
South Huntingdon Township	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Clair Township	9.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00	10.00	10.00
Unity Township	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Upper Burrell Township	7.00	7.00	7.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00
Washington Township	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00

Source: County Board of Assessment Appeals

Schedule 8

COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Property Taxpayers
December 31, 2015

	2015			2006		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
CBL Westmoreland LP	$ 19,014,020	1	0.49%	$ 19,018,790	1	0.52%
Wal-Mart	11,948,710	2	0.31%	9,050,090	2	0.25%
THF Greengate & Mt. Pleasant Dev	8,394,110	3	0.22%	5,851,010	5	0.16%
Alcoa	7,883,210	4	0.20%	7,913,510	3	0.22%
Mellon Bank NA	6,422,440	5	0.16%	-	-	-
Richard A. Nernberg	6,215,030	6	0.16%	5,009,890	8	0.14%
Excela/Westmoreland Hospital	5,612,460	7	0.14%	-	-	-
Gustine Company	5,249,850	8	0.13%	5,249,850	6	0.14%
Buncher Company	4,573,740	9	0.12%	4,902,300	9	0.14%
Adam Eidemiller, Inc.	4,352,110	10	0.11%	4,520,230	10	0.12%
Reserve Coal Prop Co.	4,176,210	11	0.11%	-	-	-
Kennamental, Inc.	4,160,840	12	0.11%	5,177,710	7	0.14%
Respironics, Inc.	3,819,560	13	0.10%	-	-	-
Westinghouse Electric	-	-	-	5,898,780	4	0.16%
Total	$ 91,822,290		2.36%	$ 72,592,160		1.99%

Source: County Board of Assessment Appeals

COUNTY OF WESTMORELAND, PENNSYLVANIA
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Taxes Levied for the Fiscal Year	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2006	$ 76,184,858	$ 572,016	$ 76,756,874	$ 72,720,656	95.45%	$ 3,951,210	$ 76,671,866	99.89%
2007	77,276,468	590,063	77,866,531	73,680,907	95.35%	4,014,976	77,695,883	99.78%
2008	78,118,046	499,638	78,617,684	74,333,116	95.15%	4,104,167	78,437,283	99.77%
2009	78,740,910	476,815	79,217,725	74,806,364	95.00%	4,178,751	78,985,115	99.71%
2010	79,196,311	344,258	79,540,569	75,233,019	95.00%	4,270,195	79,503,214	99.95%
2011	79,817,076	329,181	80,146,257	75,496,201	94.59%	4,212,394	79,708,595	99.45%
2012	80,049,341	755,170	80,804,511	76,227,974	95.23%	4,197,039	80,425,013	99.53%
2013	80,501,538	387,134	80,888,672	76,277,001	94.75%	4,205,646	80,482,647	99.50%
2014	80,896,352	393,532	81,289,884	76,775,335	94.91%	4,077,759	80,853,094	99.46%
2015	81,269,347	400,901	81,670,248	77,208,394	95.00%	-	77,208,394	94.54%

Source: Westmoreland County Controllers Office

Schedule 10

COUNTY OF WESTMORELAND, PENNSYLVANIA
Ratios of Outstanding Debt
Last Ten Fiscal Years

	Governmental Activities			Business-Type Activities					
Fiscal Year	General Obligation Bond	Notes Payable	Capital Equipment Lease	General Obligation Bond	Industrial Development Corporation	Capital Equipment Lease	Total Primary Government	Percentage of Personal Income	Per Capita
2006	$ 147,262,032	$ 1,700,000	$ 1,762,307	$ 18,007,968	$ 12,731,460	$ 120,951	$ 181,584,718	1.44%	495.54
2007	139,320,862	1,455,000	1,401,008	17,694,139	16,400,803	80,862	176,352,674	1.40%	485.64
2008	130,787,525	1,210,000	1,026,129	17,372,476	14,856,564	202,956	165,455,650	1.31%	456.27
2009	122,791,354	965,000	1,677,333	17,033,647	13,985,984	155,370	156,608,688	1.18%	432.32
2010	114,760,183	720,000	1,358,379	16,679,818	10,748,563	106,142	144,373,085	1.03%	395.36
2011	106,670,674	475,000	1,020,573	16,294,327	10,071,681	247,928	134,780,183	0.94%	369.80
2012	98,566,669	230,000	681,177	15,908,332	9,385,749	197,346	124,969,273	0.83%	342.88
2013	90,868,050	-	1,260,448	17,599,317	8,768,945	144,288	118,641,048	0.74%	326.48
2014	81,765,159	-	946,874	17,311,566	8,076,547	88,633	108,188,779	0.66%	298.50
2015	76,209,215	-	7,401,675	16,853,815	7,701,943	30,253	108,196,901	0.68%	296.29

Source: Westmoreland County Controllers Office

Schedule 11

COUNTY OF WESTMORELAND, PENNSYLVANIA
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Governmental Activities General Obligation Bonds	Business-Type General Obligation Bonds	Less: Restricted Fund Balance in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2006	$ 147,262,032	$ 18,007,968	$ 1,415,900	$ 163,854,100	4.51%	$ 447.15
2007	139,320,862	17,694,139	1,002,421	156,012,580	4.24%	429.63
2008	130,787,525	17,372,476	1,154,355	147,005,646	3.95%	405.39
2009	122,791,354	17,033,647	690,240	139,134,761	3.74%	384.08
2010	114,760,183	16,679,818	324,408	131,115,593	3.47%	359.05
2011	106,670,674	16,294,327	27,874	122,937,127	3.23%	337.30
2012	98,566,669	15,908,332	27,874	114,447,127	3.00%	314.01
2013	90,868,050	17,599,317	21,141	108,446,226	2.83%	298.43
2014	81,765,159	17,311,566	21,141	99,055,584	2.57%	273.30
2015	76,209,215	16,853,815	21,141	93,041,889	2.40%	254.79

Source: Westmoreland County Controllers Office

Schedule 12

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct Debt			
County of Westmoreland Governmental Activities	$ 76,209,215	100%	$ 76,209,215
Total Direct Debt	76,209,215		76,209,215
Overlapping Debt			
School Districts:			
Belle Vernon	-	80%	DNR
Blairsville	24,926,396	18%	4,486,751
Burrell	29,620,000	100%	29,620,000
Derry	29,010,000	100%	29,010,000
Franklin Regional	10,798,000	100%	10,798,000
Jeannette	19,185,000	100%	19,185,000
Kiski	63,060,000	100%	63,060,000
Greater Latrobe	17,120,024	100%	17,120,024
Greensburg-Salem	25,415,000	100%	25,415,000
Hempfield	75,755,000	100%	75,755,000
Leechburg	3,060,000	20%	612,000
Ligonier Valley	15,440,000	100%	15,440,000
Monessen	-	100%	DNR
Mount Pleasant	19,174,848	100%	19,174,848
New Kensington-Arnold	38,848,319	100%	38,848,319
Norwin	96,375,000	100%	96,375,000
Penn-Trafford	31,815,000	100%	31,815,000
Southmoreland	28,925,000	86%	24,875,500
Yough	36,956,900	100%	36,956,900
Total school districts	565,484,487		538,547,342
Municipalities:			
Adamsburg	-	100%	-
Arnold	4,695,750	100%	4,695,750
Arona	-	100%	DNR
Avonmore	-	100%	DNR
Bolivar	-	100%	-
Delmont	950,000	100%	950,000
Derry	3,369,481	100%	3,369,481
Donegal	-	100%	-
East Vandergrift	-	100%	DNR
Export	173,827	100%	173,827
Greensburg	4,390,000	100%	4,390,000
Hunker	-	100%	-
Hyde Park	303,784	100%	303,784
Irwin	3,953,975	100%	3,953,975
Jeannette	2,285,156	100%	2,285,156
Latrobe	3,409,669	100%	3,409,669
Laurel Mountain	-	100%	-
Ligonier	39,358	100%	39,358
Lower Burrell	5,704,016	100%	5,704,016
Madison	-	100%	-
Manor	1,387,501	100%	1,387,501
Monessen	-	100%	DNR
Mt. Pleasant	1,157,006	100%	1,157,006
Murrysville	3,661,042	100%	3,661,042
New Alexandria	-	100%	-
New Florence	-	100%	-
New Kensington	-	100%	-
New Stanton	507,233	100%	507,233

(continued)

Schedule 12

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
North Belle Vernon	8,159,885	100%	8,159,885
North Irwin	-	100%	-
Oklahoma	27,556	100%	27,556
Penn	-	100%	DNR
Scottdale	952,937	100%	952,937
Seward	-	100%	-
Smithton	-	100%	-
South Greensburg	-	100%	DNR
Southwest Greensburg	121,203	100%	121,203
Sutersville	22,312	100%	22,312
Trafford	5,786,989	100%	5,786,989
Vandergrift	8,321,260	100%	8,321,260
West Leechburg	328,263	100%	328,263
West Newton	1,920,417	100%	1,920,417
Youngstown	-	100%	-
Youngwood	4,088,373	100%	4,088,373
Allegheny Township	587,921	100%	587,921
Bell Township	218,374	100%	218,374
Cook Township	180,000	100%	180,000
Derry Township	14,599	100%	14,599
Donegal Township	141,931	100%	141,931
East Huntingdon Township	389,453	100%	389,453
Fairfield Township	-	100%	-
Hempfield Township	8,927,464	100%	8,927,464
Ligonier Township	-	100%	-
Loyalhanna Township	-	100%	-
Mt. Pleasant Township	-	100%	-
North Huntingdon Township	-	100%	-
Penn Township	1,112,357	100%	1,112,357
Rostraver Township	-	100%	-
Salem Township	-	100%	DNR
Sewickley Township	-	100%	DNR
South Huntingdon Township	-	100%	-
St. Clair Township	-	100%	DNR
Unity Township	2,632,727	100%	2,632,727
Upper Burrell Township	-	100%	-
Washington Township	77,612	100%	77,612
Total municipalities	79,999,431		79,999,431
Total Overlapping Debt	645,483,918		618,546,773
Total direct and overlapping debt	$ 721,693,133		$ 694,755,988

Source: Individual Governmental Units

*DNR - Did Not Respond * N/A - Not Available

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by residents and businesses of the County of Westmoreland. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The estimated percentage of debt applicable to the County of Westmoreland was provided by the individual government units.

Schedule 13

COUNTY OF WESTMORELAND, PENNSYLVANIA
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Borrowing base revenues(1):										
Two years prior	$ 230,902,687	$ 250,966,042	$ 255,682,688	$ 259,737,614	$ 261,860,970	$ 242,858,744	$ 232,833,658	$ 232,906,968	$ 231,122,535	$ 218,016,630
Prior year	250,996,042	255,682,688	259,737,614	261,860,970	242,858,744	232,833,658	232,906,968	231,122,535	218,016,630	240,219,854
Current year	255,682,688	259,737,614	261,860,970	242,858,744	232,883,658	232,906,968	231,122,535	218,016,630	240,219,854	238,015,313
Total borrowing base revenues	$ 737,581,417	$ 766,386,344	$ 777,281,272	$ 764,457,328	$ 737,603,372	$ 708,599,370	$ 696,863,161	$ 682,046,133	$ 689,359,019	$ 696,251,797
Average borrowing base revenues	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340	$ 232,083,932
Limit for non-electoral debt:										
Average borrowing base revenues	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340	$ 232,083,932
Debt limit percent	300%	300%	300%	300%	300%	300%	300%	300%	300%	300%
Debt limit	737,581,417	766,386,344	777,281,272	764,457,328	737,603,372	708,599,370	696,863,161	682,046,133	689,359,019	696,251,797
Total amount of debt applicable to debt limit	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001	114,705,001	$ 114,875,000	$ 103,500,000	$ 95,240,000
Legal debt margin	$ 570,611,417	$ 607,916,343	$ 627,911,271	$ 623,667,327	$ 605,443,371	$ 585,159,369	$ 582,158,160	$ 567,171,133	$ 585,859,019	$ 601,011,797
Total net debt applicable to the limit as a percentage of debt limit	22.64%	20.68%	19.22%	18.42%	17.92%	17.42%	16.46%	16.84%	15.01%	13.68%
Limit for net non-electoral and lease rental debt:										
Average borrowing base revenues	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340	$ 232,083,932
Debt limit percent	400%	400%	400%	400%	400%	400%	400%	400%	400%	400%
Debt limit	983,441,889	1,021,848,460	1,036,375,029	1,019,276,436	983,471,163	944,799,160	929,150,881	909,394,844	919,145,360	928,335,729
Total amount of debt applicable to debt limit	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001	114,705,001	114,875,000	103,500,000	95,240,000
Legal debt margin	$ 816,471,889	$ 863,378,459	$ 887,005,028	$ 878,486,435	$ 851,311,162	$ 821,359,159	$ 814,445,880	$ 794,519,844	$ 815,645,360	$ 833,095,729
Total net debt applicable to the limit as a percentage of debt limit	16.98%	15.51%	14.41%	13.81%	13.44%	13.07%	12.35%	12.63%	11.26%	10.26%

Source: Local Government Unit Debt Act 185 of 1972, as amended

Note: (1) Borrowing base revenues represent total revenues of the Governmental fund type plus total revenues (operating and non-operating) for Westmoreland Manor and 911 Surcharge

Schedule 14

COUNTY OF WESTMORELAND, PENNSYLVANIA
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population(1)	Personal Income(2) (thousands of dollars)	Per Capita Personal Income(2)	Median Age(1)	Enrollment(3)	Local Unemployment Rate(4)
2006	366,440	$ 12,582,837	$ 34,338	43.30	54,015	4.9%
2007	363,131	12,582,837	34,651	43.40	52,917	4.6%
2008	362,627	12,582,837	34,699	43.80	52,223	6.7%
2009	362,251	13,234,458	36,534	44.00	51,317	9.3%
2010	365,169	14,015,602	38,381	44.40	50,902	7.4%
2011	364,471	14,347,819	39,366	44.80	49,906	6.9%
2012	364,471	15,129,266	41,510	45.10	49,370	7.5%
2013	363,395	16,090,314	44,278	45.40	48,812	5.8%
2014	362,437	16,409,347	45,275	45.80	48,208	4.8%
2015	365,169	15,962,702	44,425	N/A	48,033	5.2%

Source: (1) U.S. Census Bureau
(2) U. S. Department of Commerce, Bureau of Economic Analysis
(3) Westmoreland County Intermediate Unit
(4) Regional Office Bureau of Employment Security

Schedule 15

COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Employers
December 31, 2015

	2015	2006
Employer	Rank	Rank
Wal-Mart Associates	1	2
Pennsylvania State Government	2	1
Excela Health	3	5
United Parcel Service	4	4
Westmoreland County	5	3
Respironics, Inc.	6	6
Giant Eagle Inc	7	7
Elliott Company, Inc.	8	
Westinghouse Electric Company	9	9
Leedsworld, Inc.	10	
Kennametal, Inc.		8
Allegheny Energy Service Corp		10

Source: Pennsylvania Department of Labor and Industry

The Department is not able to provide the number of employees due to confidentiality restrictions.

Schedule 16

COUNTY OF WESTMORELAND, PENNSYLVANIA
Full-time and Part-time County Government Employees by Function
Last Ten Fiscal Years

Function	Full-time Employees as of December 31									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Administration	164	161	168	172	170	168	166	163	161	163
Judicial-Courts	136	138	138	137	136	133	138	136	137	139
Judicial Court-related	282	280	280	279	276	277	277	275	271	272
Public Safety-Corrections	298	299	302	300	296	309	304	296	300	298
Public Safety-Emergency Management	6	6	5	5	5	4	5	6	6	7
Public Safety-Other	25	25	24	25	26	26	25	29	32	33
Public Works	39	46	47	48	48	51	51	55	53	51
Human Services-Children & Youth	80	92	84	91	95	103	104	103	102	107
Human Services-Behavorial Health	27	27	29	28	30	29	29	30	30	30
Human Services-Aging	89	91	86	90	92	89	87	89	85	80
Human Services-Other	1	1	2	2	2	2	2	3	3	4
Parks & Recreations	32	32	30	31	30	31	28	30	31	32
Planning & Development	11	17	18	18	18	18	17	14	15	13
Westmoreland Manor	483	500	501	516	493	514	493	474	451	442
911 Dispatching	64	58	55	63	61	55	59	54	59	64
Total Full-time Employees	1,737	1,773	1,769	1,805	1,778	1,809	1,785	1,757	1,736	1,735
	Part-time Employees as of December 31									
Administration	21	25	25	29	26	29	25	23	32	22
Judicial-Courts	14	14	13	16	14	13	12	11	17	14
Judicial Court-related	30	30	28	22	24	27	25	25	25	28
Public Safety-Corrections	49	49	51	43	50	49	42	43	43	42
Public Safety-Emergency Management	-	-	-	-	-	-	-	-	-	-
Public Safety-Other	3	4	4	4	5	5	7	8	7	12
Public Works	23	13	19	21	11	15	17	16	14	15
Human Services-Children & Youth	10	-	8	8	8	8	9	9	9	8
Human Services-Behavorial Health	-	-	-	-	-	-	-	-	-	1
Human Services-Aging	4	3	3	3	-	2	1	-	-	-
Human Services-Other	-	-	-	-	-	-	-	-	-	-
Parks & Recreations	1	2	3	7	-	1	2	-	-	12
Planning & Development	-	-	-	-	-	-	-	1	-	-
Westmoreland Manor	110	94	115	113	103	96	78	71	71	70
911 Dispatching	-	4	12	-	-	4	-	7	16	8
Total Part-time Employees	265	238	281	266	241	249	218	214	234	232
Total Employees	2,002	2,011	2,050	2,071	2,019	2,058	2,003	1,971	1,970	1,967

Source: Westmoreland County Controllers Office

Schedule 17

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Administration										
Treasurer										
Receipts	31,413	24,742	24,365	25,038	25,972	26,489	24,676	26,594	25,380	25,440
Dog licenses	44,761	46,055	41,287	44,374	49,164	39,161	41,614	48,406	43,826	48,403
Hunting licenses	28,385	28,248	29,430	32,947	30,793	34,032	32,825	31,027	29,186	26,276
Fishing licenses	1,212	1,020	579	357	315	295	283	199	236	185
Pistol licenses	282	233	213	178	121	147	108	86	102	102
Small game licenses	455	467	465	505	508	508	485	526	523	569
Bingo licenses	147	128	158	149	147	148	140	139	156	159
Boat licenses	39	40	38	28	27	32	26	13	15	22
Special raffles	32	25	25	42	58	80	73	71	71	72
Tax Office										
Number of parcels	183,844	192,750	193,194	191,918	191,991	191,991	186,175	192,422	192,436	192,436
Appeals processed	1,158	1,079	1,086	1,237	1,044	1,131	900	791	841	1,033
Elections										
Registered voters	241,729	238,186	249,064	249,321	238,648	232,517	238,006	238,382	238,551	239,165
Votes cast	128,116	72,270	179,459	69,075	126,483	68,189	169,572	60,890	107,335	75,528
Percent of votes cast	53%	30%	72%	28%	53%	29%	72%	26%	45%	32%
Recorder of Deeds										
Deeds recorded	14,396	13,928	12,972	11,167	11,291	11,279	11,196	11,281	11,378	11,736
Military discharge	551	413	194	143	122	84	82	121	229	202
Mortgages	25,043	23,580	17,660	18,807	17,196	16,637	20,013	19,087	14,272	15,098
Notaries	621	595	574	653	587	568	598	647	578	592
Satisfactions	19,827	18,152	16,581	16,876	15,950	16,430	18,761	17,689	13,389	13,798
UCC	402	380	315	241	300	291	328	313	263	255
Miscellaneous	2,071	2,386	2,548	3,206	3,451	3,231	2,907	1,811	2,277	3,366
Judicial-Courts										
Courts										
Criminal filings	5,625	5,276	5,189	4,993	4,697	4,882	5,013	5,219	5,815	5,893
Jury trials	50	42	44	40	37	31	34	20	22	31
Bench trials	31	35	26	29	25	23	27	19	32	28
Guilty pleas	3,608	3,228	3,507	3,187	2,957	3,464	3,548	2,585	4,177	3,923
ARD's	810	1,242	1,140	1,171	959	806	1,027	975	1,239	867
Withdrawn/dismissed	484	516	417	393	391	106	369	361	360	330
Arbitration filings	188	161	159	155	146	81	112	120	146	149
***Civil filings	4,076	3,459	3,825	3,464	*	*	*	*	*	*

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Courts (continued)										
Civil trial ready	218	219	194	159	*	*	*	*	*	*
Jury trials	21	31	32	19	*	*	*	*	*	*
Bench trials	22	10	18	16	*	*	*	*	*	*
Settlements	155	161	178	135	*	*	*	*	*	*
New civil cases docketed	*	*	*	*	*	2,297	2,004	1,572	1,553	1,727
Arbitration awards	*	*	*	*	*	81	91	76	86	63
Beginning year civil cases	*	*	*	*	*	1,940	3,375	4,229	4,396	1,871
Civil cases disposed	*	*	*	*	*	940	1,180	1,038	1,870	1,568
Civil cases pending	*	*	*	*	*	3,315	4,229	4,780	4,578	2,284
Protection from abuse	758	828	794	882	837	860	976	928	832	810
PFA indirect contempt	167	203	167	194	188	175	180	151	144	111
New child support filings	2,516	2,442	2,530	2,279	2,258	-	-	-	-	-
Custody filings	940	911	887	984	1,151	1,243	1,371	1,383	1,161	957
Divorce filings	1,012	1,153	1,105	1,080	1,089	1,041	1,002	970	906	1,013
Dependency abuse/neglect	111	107	134	158	111	201	149	153	134	157
Dependency status filings	480	483	331	148	139	52	39	50	59	46
Delinquency filings	591	769	729	685	600	532	514	502	499	462
Estates filed	349	330	323	316	336	278	267	244	243	219
Estates probated	361	306	321	277	398	265	271	251	229	226
Adoptions	138	152	126	96	119	125	149	144	100	109
Termination filings	177	175	167	154	151	178	232	212	171	166
Guardian filings	72	86	99	86	72	85	67	88	69	73
MDJ criminal filings	7,172	6,749	6,364	6,254	5,597	5,601	5,246	10,249	10,392	8,938
MDJ traffic filings	54,073	52,480	51,049	55,220	53,585	47,557	47,171	53,521	53,029	52,383
MDJ non traffic filings	13,107	12,160	12,034	12,836	11,286	11,202	10,080	6,131	6,358	6,184
MDJ civil filings	5,803	5,851	6,087	5,167	5,844	6,304	5,045	5,076	4,616	4,893
Judicial-Court Related										
Sheriff										
Inmate Transports	13,074	11,474	11,830	10,964	12,218	12,250	13,171	16,547	17,160	18,130
Warrants										
Criminal	3,278	2,521	2,615	2,489	1,954	1,962	15,181	21,747	21,839	24,124
Domestic	992	972	938	1,016	1,032	987	1,070	890	1,157	1,123
Juvenile	200	197	143	187	185	54	54	85	105	102
Papers Served										
Civil	14,235	18,520	21,423	21,897	17,484	16,143	14,445	13,836	13,616	14,086
Protection From Abuse	925	986	958	1,002	876	1,003	1,052	1,029	986	923

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Coroner										
Cremations	730	730	875	916	997	1,049	1,072	1,154	1,262	1,365
Drug overdoses	55	50	46	56	57	64	78	86	87	126
Heroin related	32	24	18	20	13	19	27	26	36	56
Motor vehicle accidents	30	33	57	43	33	26	41	22	25	32
Alcohol involved	18	16	28	14	14	11	14	13	5	15
Homicides	5	7	7	7	8	9	5	9	10	4
Suicides	48	39	34	42	44	51	39	55	60	50
Fire related deaths	4	5	5	5	3	2	3	1	3	7
Undetermined deaths	1	2	1	5	4	4	10	3	6	7
Autopsies	91	116	129	127	128	118	153	167	153	192
Public Safety-Corrections										
Adult Probation										
New probation ARD cases	1,385	1,445	1,273	1,121	1,023	992	1,065	973	1,195	971
New parole cases	625	574	704	666	515	428	500	459	515	818
New probation cases	1,511	1,382	1,422	1,311	1,378	1,506	1,484	1,534	829	1,722
New PWV cases	211	229	180	219	174	229	214	265	265	263
New intermediate punish cases	712	649	709	657	581	563	512	464	554	476
Adult probation active cases	7,824	8,022	7,996	7,903	7,719	7,451	7,598	7,695	8,155	7,996
Juvenile Probation										
Juvenile placement days	53,180	58,006	55,183	49,066	34,227	28,613	20,446	18,919	20,201	17,689
County Prison										
Average daily population										
Inmate	641	573	538	525	511	537	565	594	604	597
Housed-in inmate	598	543	512	506	496	524	545	572	589	580
Admissions	4,431	3,952	4,264	3,818	3,678	3,664	4,011	4,332	4,579	4,693
Releases	4,362	4,091	4,269	3,823	3,662	3,652	3,998	4,227	4,663	4,688
Average length of stay	47	47	42	46	47	50	48	46	44	41
Repeat offenders	37%	32%	32%	33%	36%	36%	37%	36%	35%	33%
Public Safety-Other										
Chemical incidents	4	7	7	5	6	5	3	3	4	10
Petroleum incidents	5	11	12	11	12	6	10	8	18	16
Rapid intervention responses	12	37	42	34	77	43	37	8	-	-
PEMA reported incidents	33	55	61	42	33	34	38	36	49	34
Planning facilities	74	74	83	87	88	85	89	90	87	85

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Human Services-Children & Youth										
Children served	3,155	4,442	3,185	5,585	5,864	5,848	5,860	6,183	5,962	6,737
Child abuse reports	478	558	606	537	586	562	587	634	594	911
Adoptions	28	42	30	23	37	45	42	44	32	30
Placement days of care	94,464	78,160	58,891	*	56,157	88,503	84,540	75,090	68,282	69,694
Human Services-Aging										
Meals-Home delivered	177,565	165,838	171,727	162,784	150,580	151,828	130,495	124,624	126,836	133,803
Meals-Congregate	132,318	125,247	118,987	112,586	100,352	96,814	95,379	96,037	87,381	73,349
Care managed clients	1,677	1,535	1,477	1,430	1,411	1,411	1,257	1,281	1,207	2,455
Transportation clients	4,028	4,700	5,150	5,150	5,150	4,053	3,793	3,839	2,923	2,438
Home Health clients	220	214	174	175	154	162	125	94	94	52
Personal care clients	533	715	723	752	575	564	428	524	571	611
Home support clients	122	67	47	33	21	16	12	8	7	5
Day care clients	79	81	56	54	38	31	22	20	27	14
Parks & Recreation										
Parks										
Park reservations	1,234	1,378	1,423	1,479	1,575	1,513	1,692	1,775	1,863	1,925
Special use permits	246	157	199	201	258	253	408	471	930	999
Manor										
Days of care	146,772	146,502	147,579	146,767	146,819	147,196	146,822	145,603	143,066	141,170
911 Dispatching										
Police calls	175,975	174,810	174,392	172,178	178,328	188,133	206,253	209,379	214,979	226,999
EMS calls	45,811	48,526	50,089	48,406	51,095	52,422	53,147	53,136	53,982	55,599
Fire calls	18,326	19,943	20,225	18,906	19,569	19,438	21,570	21,741	20,157	19,802
Administration calls	9,383	9,888	11,608	1,739	13,376	14,141	15,710	15,366	15,403	16,494

Source: Various County Departments

Note: *Information is not available for this year.
**Information is not available due to the transfer of records from the County to the Statewide Court System.
***The courts changed to a new civil report format in 2011.

Schedule 18

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Administration										
Commissioners										
Motor vehicles	2	2	3	3	3	3	3	3	3	3
Records Management										
Motor vehicles	1	0	0	0	0	0	0	0	0	0
Judicial-Court-related										
Sherriff										
Motor vehicles	37	32	36	33	32	31	31	31	29	29
Coroner										
Motor vehicles	2	2	2	2	2	2	1	1	1	6
Domestic Relations										
Motor vehicles	4	3	3	2	2	2	2	2	2	2
District Attorney										
Motor vehicles	24	22	24	23	23	24	25	27	27	27
Public Safety-Corrections										
Adult Probation										
Motor vehicles	2	2	3	3	3	3	3	4	4	4
Juvenile Probation										
Motor vehicles	2	2	2	2	2	2	4	2	2	2
Prison										
Motor vehicles	2	3	3	2	3	3	2	3	3	3
Public Safety-Emergency Management										
Emergency Management										
Motor vehicles	5	7	9	7	6	7	8	9	9	9
Hazardous Materials										
Motor vehicles	6	6	6	5	5	5	5	5	5	1
Public Safety-Other										
Park Police										
Motor vehicles	11	9	11	9	10	10	10	11	10	10
Weights & Measures										
Motor vehicles	2	3	3	3	3	3	2	2	3	3
West Nile										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Public Works										
Roads & Bridges										
County-owned bridges	39	39	39	39	39	40	40	40	40	40
Inter-county bridges	5	5	5	5	5	5	5	5	5	5
County-owned roads	31	31	31	31	31	31	31	31	31	31
County road miles	52	52	52	52	52	52	52	52	52	52
Motor vehicles	11	11	11	11	11	11	11	11	11	11

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Human Services-Children &Youth										
Children's' Bureau										
Motor vehicles	3	3	3	3	3	3	1	2	2	2
Human Services-Behavorial Health										
Behavorial Health										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Human Services-Aging										
Aging										
Motor vehicles	17	16	17	20	20	20	16	16	16	16
Planning & Development										
Planning										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Parks & Recreation										
Number of parks	10	10	10	10	10	10	10	10	10	10
Park acreage	3,194	3,939	3,939	3,939	3,939	3,939	3,929	3,929	3,929	4029
Office buildings	2	1	1	1	1	1	1	1	1	1
Storage or maintenance buildings	12	12	12	12	12	12	19	18	18	18
Concession buildings	5	5	5	5	5	5	6	6	6	6
Motor vehicles	13	12	13	14	14	13	13	13	14	14
Pavilions	55	55	55	55	55	57	55	56	56	56
Restrooms	38	38	38	38	38	37	40	40	41	42
Activity centers	2	2	2	2	2	2	3	3	3	3

Source: Various county departments