



COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2011

**PREPARED BY THE OFFICE OF THE CONTROLLER
JEFFREY BALZER, CONTROLLER**

COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2011

**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, 2011

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Certificate of Achievement	17
Organizational Chart/Maps	18
List of Elected Officials	23
FINANCIAL SECTION	
Independent Auditor's Report	25
Management's Discussion and Analysis	27
Basic Financial Statements:	
Government-wide Financial Statements	
Statement of Net Assets	37
Statement of Activities	38
Fund Financial Statements:	
Balance Sheet – Governmental Funds	39
Reconciliation of the Statement of Net Assets (governmental activities) to the Balance Sheet (governmental funds)	40
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	41
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	42
Statement of Fund Net Assets – Proprietary Funds	43
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	45
Statement of Cash Flows – Proprietary Funds	46
Statement of Fiduciary Net Assets – Fiduciary Funds	48
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	49
Notes to Financial Statements	50
Required Supplementary Information:	
General Fund and Major Special Revenue Funds:	
General Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	105
Behavioral Health/Developmental Services:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	106
Area Agency on Aging:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	107
Children's Bureau:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	108
Schedule of Employer Contributions and Funding Progress	109
Notes to Required Supplementary Information	110
Other Supplementary Information:	
General Fund:	
Schedule of Expenditures – Budget and Actual	112
Behavioral Health/Developmental Services:	
Schedule of Expenditures – Budget and Actual	122
Area Agency on Aging:	
Schedule of Expenditures – Budget and Actual	123
Children's Bureau:	
Schedule of Expenditures – Budget and Actual	127

COUNTY OF WESTMORELAND

TABLE OF CONTENTS, Continued

Proprietary Funds:
Westmoreland Manor:
 Schedule of Revenues, Expenses, and Changes
 in Net Assets - Budget and Actual. 130
 Schedule of Expenses - Budget and Actual 131
911 Surcharge
 Schedule of Revenues, Expenses, and Changes
 in Net Assets - Budget and Actual. 135
 Schedule of Expenses - Budget and Actual 136
Healthchoices:
 Schedule of Revenues, Expenses, and Changes
 in Net Assets - Budget and Actual. 137
 Schedule of Expenses - Budget and Actual 138
Nonmajor Funds:
 Combining Balance Sheet – Nonmajor Governmental Funds 140
 Combining Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Nonmajor Governmental Funds. 141
Special Revenue Funds:
 Combining Balance Sheet – Nonmajor Special Revenue Funds 143
 Combining Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Nonmajor Special Revenue Funds. 145
 Combining Schedules of Revenues, Expenditures, and Changes
 in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds. 147
 Schedule of Expenditures – Budget and Actual – Nonmajor Special Revenue Funds 152
Debt Service Funds:
 Combining Balance Sheet – Nonmajor Debt Service Funds. 155
 Combining Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Nonmajor Debt Service Funds 156
 Combining Schedules of Revenues, Expenditures, and Changes
 in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds 157
Capital Projects:
 Combining Balance Sheet – Nonmajor Capital Projects Funds. 161
 Combining Statement of Revenues, Expenditures, and Changes
 in Fund Balances – Nonmajor Capital Projects Funds 162
 Combining Schedules of Revenues, Expenditures, and Changes
 in Fund Balances – Budget and Actual – Nonmajor Capital Projects Funds. 163
 Schedule of Expenditures – Budget and Actual – Nonmajor Capital Projects Funds 167
Fiduciary Funds:
 Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds 169
Discrete Component Units:
 Combining Statement of Net Assets 174
 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets. 176
Capital Assets Used in the Operation of Governmental Funds:
 Schedule of Assets by Source. 178
 Schedule by Function 179
 Schedule of Changes by Function. 180
Long-Term Debt Payable:
 Schedule of Long-Term Debt Payable. 182

COUNTY OF WESTMORELAND

TABLE OF CONTENTS, Continued

	Page
STATISTICAL SECTION	
Net Assets by Component – Last Ten Fiscal Years.	186
Change in Net Assets – Last Ten Fiscal Years.	187
Fund Balances Governmental Funds – Last Ten Fiscal Years	190
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years.	191
Tax Revenues by Source, Governmental Funds – Last Ten Fiscal Years	192
Assessed Value and Estimated Actual Value of Taxable Real Property – Last Ten Fiscal Years. . .	193
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years.	194
Principal Property Taxpayers	196
Property Tax Levies and Collections – Last Ten Fiscal Years	197
Ratios of Outstanding Debt – Last Ten Fiscal Years	198
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.	199
Direct and Overlapping Governmental Activities Debt.	200
Legal Debt Margin Information – Last Ten Fiscal Years.	202
Demographic and Economic Statistics – Last Ten Fiscal Years.	203
Principal Employers	204
Full-time and Part-time County Government Employees by Function – Last Ten Fiscal Years	205
Operating Indicators by Function – Last Ten Fiscal Years	206
Capital Asset Statistics by Function – Last Ten Fiscal Years.	210



COMPREHENSIVE ANNUAL FINANCIAL REPORT

INTRODUCTORY SECTION

FOR THE YEAR ENDED DECEMBER 31, 2011



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June 21, 2012

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, 2011. 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, 2011.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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 2000 U.S. Census, Westmoreland County has a population of 369,993. 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 least 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 Court House 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. The 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 Newton (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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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 7,202 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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

PUBLIC LIBRARIES

The Westmoreland County Federated Library System (WCFLS) serves all Westmoreland County residents through their local library. Each library maintains its own schedule of operating hours; most libraries provide evening and weekend hours in response to community need.

Library cards are free to all county residents and provide access to more than 926,000 catalogued items. Twenty-two libraries in the County belong to the Westmoreland Information Network (WIN), a consortium that provides access to resources, services and programs through an integrated web-based automation program. Cardholders are able to request materials to be sent to a local library of their choice, renew borrowed items online, maintain reading and search histories and receive email notices regarding their library activity. The libraries participating in WIN are Adams Memorial Library (Latrobe), Belle Vernon Public Library, Delmont Public Library, Greensburg-Hempfield Area 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 (New Kensington), Rostraver Public Library, Scottdale Public Library, Sewickley Township Public Library, Smithton Public Library, Trafford Community Public Library, Vandergrift Public Library, and the West Newton Public Library.

Other public libraries in Westmoreland County are located in Avonmore and Hyde Park.

Westmoreland County allocated \$345,000 for public library support in 2011. Additional Federal and State funds enable libraries to offer literacy programs, inter-library loan delivery service, eBooks, audio books and eAudiobooks, career information, local history, large print books, reference materials, genealogy assistance, online access to magazine and journal articles, encyclopedias, the POWER Library databases and 247 reference referrals through AskHerePA.org. Information about public libraries in Westmoreland County can be found at www.wlnonline.org.

MEDICAL CARE

Excelsa Health continues to hold true to its mission of "Improving the health and well-being of every life we touch" through its three acute care hospitals – Frick, Latrobe and Westmoreland – home care and hospice, physician offices, outpatient facilities such as our rehabilitation sites, QuickDraw and QuickDraw Plus for blood work, x-ray and other diagnostic testing, and our medical equipment company. The fiscal year 2011 unfolded with a range of new technologies, services and renovation projects benefitting the area's citizenry but also saw a focus on quality measures, further enhancing the way we provide care. Perhaps more important was the addition of highly trained physicians, nurses and health care professionals who continuously bring our mission to life.

During this fiscal year, Westmoreland Hospital completed renovation and expansion of its Emergency Department to accommodate increasing numbers of patients while streamlining processes for more efficient care. In North Huntingdon, we began work on the expansion and renovation of Excelsa Square at Norwin, formerly called Norwin Medical Commons, to add physician specialists, MRI and CT scan capabilities, and increased cardiac diagnostics in addition to its current repertoire of outpatient services including outpatient surgeries, physical therapy, cardiac rehabilitation, orthopedics and sports medicine, and no appointment blood work and x-ray capabilities. At Latrobe Hospital, Diagnostic Associates, a group of internal medicine physicians, moved into their new home on the hospital campus and introduced the concept of a patient-centered medical home. The cardiac rehabilitation area at Latrobe was enhanced as well. On both the Frick and Latrobe Hospital campuses, private rooms offer greater privacy and more personalized care for those in need of an inpatient stay.

Excelsa Health also enhanced its web site, www.excelahealth.org, so our community can explore the many services available, learn about the physicians who provide care, and read testimonials of patients and employees.

Medical care is provided by three hospitals in the County:

<u>Facility</u>	<u>Location</u>	<u>Licensed Beds</u>
Westmoreland Hospital	Greensburg	364
Frick Hospital	Mt. Pleasant	102
Latrobe Hospital	Latrobe	188

Throughout Excelsa Health, high quality cardiac care, including open heart surgery, a Neuroscience Center, orthopedics and sports medicine, women's care including maternity care at the Family Additions Maternity Center, emergency care, surgery including general, breast, robotic, minimally invasive, bariatric and others, are also available. For more information, contact Excelsa at 1-877-771-1234 or at www.excelahealth.org.

COUNTY OF WESTMORELAND, PENNSYLVANIA

UTILITIES

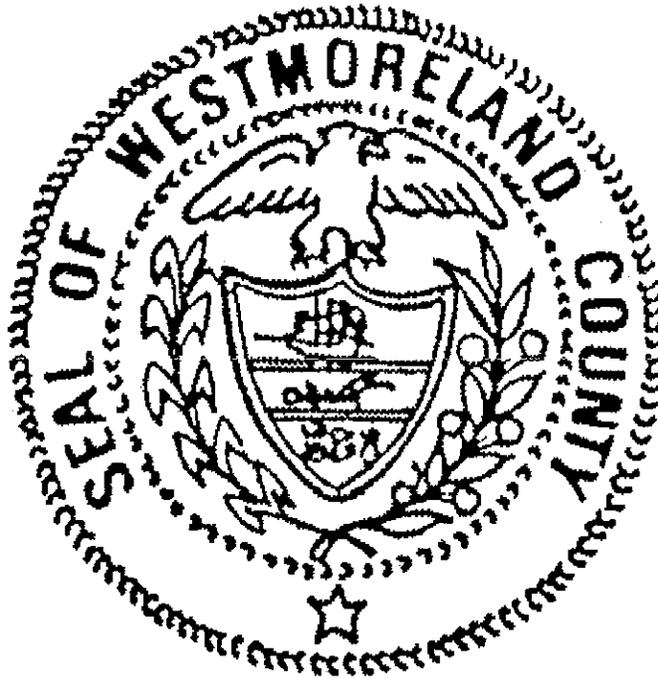
Westmoreland County provides various utility companies from which to choose, including sewage, water, gas, telephone and electric companies.

There are several municipalities or authorities that provide sewage throughout the county. Water service is provided from several private and municipal companies. Primary 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 included are 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 Pwer, 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 OF WESTMORELAND, PENNSYLVANIA

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 hard to realize this mission.

This year the Area Agency on Aging continued to expand its abilities to transition persons from nursing homes to the community. Over twenty (20) persons were successfully transitioned this year.

The Waiver Program, which provides in-home services for people who would otherwise be in a nursing home, provided services to 377 people. The Area Agency on Aging is committed to helping people to remain in their homes as long as possible. The Information, Referral and Intake Unit completed a total of 127,155 contacts. The Assessment Unit completed a total of 3,007 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 1,415 individuals. This includes nursing facility clinically eligible and Waiver consumers.

In-home services consisting of personal care and health services were provided to 780 people. The agency also provided senior citizen services including meals (97,421) and senior center visits (254,926) to 4,890 people. A total of 155,007 home-delivered meals were provided to a total of 684 consumers who were unable to be serviced by the private sector. The Area Agency on Aging maintains links with seventeen non-profit meal providers throughout the county by serving on their boards, providing technical assistance and if necessary and possible, one-time grants.

The Agency participated in the funding of transportation services to 4,100 clients countywide. These clients received 100,764 one-way trips.

BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES

The Westmoreland County Behavioral Health and Developmental Services department oversees over \$123 million dollars 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 promote 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 55 agencies, offering quality services and numerous choices for consumers.

Westmoreland County Behavioral Health & Developmental Services, in collaboration with Sally Jo Snyder of the Consumer Health Coalition, Mental Health America of Westmoreland County and local drop-in centers is working on a "Westmoreland Photo Voice" project. The overall theme of the project is "What I need to live well" and is a tool for empowerment that encourages consumers to have their voices heard through the use of photographs they have taken.

Each of the local drop-in centers has a team of photographers that have been meeting regularly to review and discuss the photos. When finished, each photo selected for the exhibit will include a shot narrative developed by the photographer reflecting how the subject of the photo represents "What I need to live well". The photos will then be professionally matted and framed with the ultimate goal of exhibiting the collection in venues such as schools and universities, medical facilities and public institutions.

The kick-off events coincide with May Mental Health Month. The first showing was on May 1, 2012, from 2:00-6:00 p.m. at the Palace Theater. The second event was on display at the annual MHA dinner on May 3, 2012.

Over the past few years, Excelsa Health has worked collaboratively with Westmoreland County Behavioral Health Program to identify the need for the development of a comprehensive crisis response center utilizing the Best Practice 'Living Room Model'. The Crisis Response Center will appropriately and adequately address the behavioral health needs of our residents in crisis.

COUNTY OF WESTMORELAND, PENNSYLVANIA

The Crisis Response Center is intended to address the following objectives and will utilize a multi-disciplinary approach to crisis response and assessment.

1. Provide a comprehensive evaluation and assessment of individuals in psychiatric crisis.
2. Deliver the assessment/evaluation services in a comforting environment conducive to problem solving and engagement of available community programs and natural supports.
3. Utilize the principles of recovery to insure that each person receives the individual attention and services necessary to address their presenting problems in the least restrictive environment.

The initiative was made possible through reinvestment funding. The first phase is renovations to the existing premises to create the "living room" model environment. Meetings will be held over the next several months to develop the necessary outreach and education information for systems such as the area police and ambulance services.

Westmoreland County is partnering with Family Services of Western Pennsylvania (FSWP) and the Federally Qualified Health Center (FQHC) in New Kensington to implement the Garrett Lee Smith Youth Suicide Prevention Grant (GLS). The GLS regional coordinator function will also be assumed by the staff from FSWP. They will be responsible for overseeing initial implementation and ongoing application of the tool and process with FQHC as well as soliciting of other PCP or pediatric practices to become engaged. Other sources of potential partners for this endeavor are also ongoing. An orientation training to the project is slated for early March. It will be a joint session with Allegheny County as they are the other county from the Western region participating in the project.

Two new providers were chosen for the expansion of Strength-Based Therapy (SBT) in Westmoreland County. Child Guidance Center of Indiana County, which has been a provider of this service since its inception and New Story. STB falls under the heading of Behavioral Health Rehabilitation Services (BHRS) services and is intended to be a diversion from standard BHRS services of Mobile Therapist, Behavior Specialist Consultant and Therapeutic Staff Support by initially doing an in-depth assessment at the mobile therapist level to determine what type and level of services would best serve the child.

Westmoreland County Developmental Services Program is the local entity identified to administer federal, state and local funding in order to provide adequate support and services to persons with intellectual disabilities living in our county. In 2011, the Westmoreland County Developmental Services Program served 1,330 individuals. Whenever possible, services for individuals with intellectual disabilities emphasizes home-based and community supports.

Federal funding through the Medicaid waiver programs provide a substantial opportunity for individuals who qualify to avoid institutional care and remain healthy and supported in their own community. Westmoreland County Developmental Services office administers two federal Medicaid waiver programs serving people with developmental disabilities: the Person Family Directed Support Waiver (PFDSW) and the Consolidated Waiver. In 2011, 16 individuals who previously had minimal or no services were enrolled in the PFDSW, bringing the total number served in the PFDSW to 311. This demonstrated a net increase in capacity of 18 people in the PFDSW program. An additional 11 individuals received support funded through the Consolidated Waiver in 2011, totaling 365 people served. An increase in capacity of 4 people in the Consolidated Waiver program was achieved in 2011.

Westmoreland County continued to expand services to individuals with state funding. In 2011, we served 289 individuals living in private homes with state funding. This represents a net increase of 74 people supported through this program in 2011. Budgets varied from \$750 to \$5,000 based on the individuals' utilization and assessed needs. Services offered include Home and Community Habilitation, Respite 24 hours, Companion Service, Family Aide, Recreation (day and overnight camps) Vehicle Accessibility Adaptations, Home Accessibility Modifications and Assistive Technology.

New in 2011, a base funded initiative directed at serving individuals transitioning from school to adult life provided support for 14 people. Services include Day Program, Vocational and Employment Supports, Transportation and Behavioral Supports.

The Supported Living Program is limited to individuals who need minimal support provided by identified habilitation providers in order to be successful living in their own private home. Services available through this program are Home and Community Habilitation, Pre-Vocational and Employment Supports and Transportation.

In personal care homes throughout Westmoreland County 36 residents are currently registered with our Supports Coordination Organization. Westmoreland County Developmental Services program has long recognized that individuals living in large capacity personal care home would benefit from community support services as well as vocational and employment services. Westmoreland County is now providing services to 24 individuals who reside in a large capacity (10 or more residents) personal care homes. Services include Home and Community Habilitation, Day Program, Vocational and Employment Supports, Transportation and Behavioral Supports.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Individuals diagnosed with a developmental disability in need of nursing home services and specialized services are offered support through the Omnibus Budget Reconciliation Act (OBRA) program while in the nursing home environment. In 2011, Westmoreland County Developmental Services provided supports to 52 adults with developmental disabilities living in nursing homes. The service is intended to supply the additional support that the nursing home is unable to provide due to the individual's unique behavioral cognitive needs.

The month of March is designated as Intellectual and Developmental Disabilities (IDD) Awareness Month both nationally and in Westmoreland County. In preparation for March 2012, Westmoreland County Developmental Services Program Specialists organized and lead a committee comprised of local stake holder to coordinate numerous activities targeting Outreach, Community Awareness and Education to celebrate IDD Awareness month.

The Early Intervention Program provides supports and services to families with children birth to five years of age that have developmental delays. A child who demonstrates a delay of at least 25% in one or more developmental areas or has a qualifying diagnosis is eligible to receive services under the Early Intervention Program. Westmoreland County Behavioral Health and Developmental Services administer the birth to age three portion of the program for eligible families in Westmoreland County.

During Fiscal Year 2010/2011 the Westmoreland County Early Intervention Program provided services to 851 children. Of these 851 children, 397 transitioned on to the 3 to 5 preschool Early Intervention Program and 129 children successfully completed the goals on their Individualized Family Service Plans to the degree that they no longer required Early Intervention Services.

During Fiscal Year 2010/2011 there were 714 new referrals to the County Early Intervention Program, averaging out to 60 referrals per month. Of those referrals, 570 children were determined eligible to receive direct care services. Of the 144 children who were determined ineligible, 20 remained in tracking services since they had delays that were near the borderline of program eligibility.

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.

WCCB continued with a three (3) year project with the American Bar Association (ABA) titled "Barriers to Permanency Project" which develops solutions toward alleviating any barriers to permanency for children. As a result of this project the following 5 sub-committees were developed.

- The Family Outreach sub-committee finalized policies for visitation for incarcerated parents and their children, and sibling placement/visitation.
- The Behavioral Health sub-committee continues to meet to identify ways to de-mystify the mental health system.
- The Kinship sub-committee revised the WCCB Kinship Policy and Procedure.
- The Court and Legal sub-committee and the Adolescent Permanency sub-committee finalized a policy and procedure for open adoptions and finalized accompanying court orders for trial discharge for youth who exit at age 18.

Westmoreland County Community College continued the tradition of hosting a picnic at Idlewild for all WCCB adoptive families.

The annual Christmas Present/Coat Drive was, once again, very successful, thanks in part, to the generosity of County employees and other donors. Approximately 1,009 children benefited with presents and 182 children received winter jackets.

In collaboration with the ABA and Pennsylvania Education Law Center, an Education/Tuancy protocol was developed. Training of this protocol was provided to Westmoreland County Magisterial District Justices', School Districts, Family Court, Agency Solicitors, Paralegals, providers, and agency staff.

COUNTY OF WESTMORELAND, PENNSYLVANIA

The ABA collected data from 2008 for 49 randomly selected cases and data from 2011 for 52 randomly selected cases. Based upon data collected, the average amount of time it took 42 children in Westmoreland County to achieve permanency was reduced by 13 months for that time frame. The ABA projected that Westmoreland County saved approximately \$655,200 in foster care costs. This is based upon a very conservative estimate that it costs \$14,000 per year for a child in foster care (per the Commonwealth of Pennsylvania it costs approximately \$20,880 per year for a child in foster care using the Commonwealth's numbers we would project a savings of \$950,040 in foster care costs).

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 nursing facility providing quality medical, nursing and rehabilitative care to the residents of Westmoreland County. In addition, Westmoreland Manor provides social services, therapeutic recreation, pastoral services, nutritional counseling and services, respiratory therapy, respite care, and hospice care.

Westmoreland Manor offers a continuum of care including both independent living apartments and skilled care. Westmoreland Manor has made strides in developing culture change to enhance the home-like environment and to listen to our residents and develop programs that enhance their quality of life. These programs include quality dining programs and activities that increase the residents' interactions with peers, staff, families and their community. The Manor sponsors a resident-staffed "Greeter Program" to involve residents in welcoming and assisting visitors.

The independent living unit, Eagle Tree Apartments, is close to capacity at all times. The 21 apartments offer an environment where seniors can continue to live independently and yet have the security of emergency staff availability 24 hours a day as well as meals and housekeeping services.

Westmoreland Manor continues to strive to be a good citizen in the community by participating in regional provider programs. One of the most rewarding community programs is the Goodwill Student Transition Works Program. High school students with special needs throughout the region spend a part of their school day at Westmoreland Manor on a regular basis and are assigned any number of tasks throughout the facility from escorting residents to caring for Sammy, the resident dog. Students learn what it's like to be in the work world, Westmoreland Manor gains the benefits of their work and the residents gain special relationships with young, enthusiastic students. On November 10, 2011, Westmoreland Manor received the Goodwill's Power of Works Award for this endeavor.

Under the constraints imposed by Medicare and Medicaid reimbursement systems, Westmoreland Manor continues to make systemic changes that allow for quality clinical services. With fiscal and marketing programs in place, the Manor did not require County funds for 2011 operational expenses. The Manor does not anticipate an appropriation of county funds for 2012.

Westmoreland Manor received a technology grant from the County Commissioners Association of Pennsylvania to assist in implementation of electronic medical records to improve efficiency and quality of care for the residents. This allowed implementation of a fully integrated clinical and financial system which is taking them closer to a complete electronic medical record. The Manor now has Point of Care documentation and will be implementing electronic Medication Administration Records in 2012. This grant also supported WiFi connectivity for staff and residents.

The board of Commissioners is committed to the mission of providing quality long term care for the residents of Westmoreland County. They provide continuing support to Westmoreland Manor and make policy decisions that will position the Manor to fulfill this mission in the future under the constantly changing fiscal and clinical environments.

WESTMORELAND COUNTY INDUSTRIAL DEVELOPMENT CORPORATION

Westmoreland County has continued growth in the industrial park system, which consists of four (4) brown-field redevelopment projects and eleven (11) green-field industrial parks. Of the 543,557-square feet of total building space, marketing efforts for 2011 show that 59,000 square-feet of space was leased to two (2) different companies. Additionally, reports on the county's green-field parks show that 97.99 acres were either sold or optioned over the past year. This activity contributes to the 119 companies currently located within the industrial park system that employs more than 9,056 plus workers.

Development projects during 2011 include construction management for a new county magisterial office in the Borough of Export. The project consists of a new 3,000 square-foot office building situated on a 1.133 acre site. Building construction should be completed by March 2012.

COUNTY OF WESTMORELAND, PENNSYLVANIA

During 2011, the Regional Industrial Development Corporation of Southwestern Pennsylvania (RIDC), in cooperation with State and local officials, began developing a master plan for the reuse of the existing Sony Technology Center located near New Stanton now known as RIDC Westmoreland. The group signed a partnership agreement to do a comprehensive analysis of the site and began marketing the 2.8 million square-foot building as a multi-tenant facility.

The Business Calling Program formally known as Business Retention and Expansion Program (BREP) continued its business outreach with more than 1,000 face-to-face visits to Westmoreland County employers. Westmoreland County Industrial Development Corporation (WCIDC) makes business retention calls annually, addressing business concerns such as marketing, hiring, training, and financing. Each call typically results in a referral to a Westmoreland affiliate – a partner-organization that works with the WCIDC to help solve the issue at hand.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety is responsible for the following programs and functions: 9-1-1, Emergency Management, Homeland Security, Hazardous Materials Response and West Nile Virus Control. The Department of Public Safety (DPS) is pleased to report that 2011 was a very effective year from an emergency services and emergency management perspective.

The County's 9-1-1 Center has upgraded its system to receive 9-1-1 calls over the internet (VOIP). The 9-1-1 Center also continues to upgrade our Intergraph CAD system to the latest version and to work with other County departments to jointly upgrade our maps in conjunction with the County Geographic Information Systems (GIS) department so that all maps in the county will support each other.

A collaborative effort between Westmoreland County, the City of Latrobe, Youngstown Borough and Unity Township began in 2011. A \$900,000 grant was received from the Federal Government to begin the building of a new Regional Emergency Operations Center at the Arnold Palmer Airport. This will act as a back-up to the County's facility on Donohue Road.

In 2011, Swift Water Rescue Teams from Westmoreland County were called into action to assist in the aftermath of Hurricane Irene and Tropical Storm Lee. The events occurred weeks apart in the eastern part of Pennsylvania in August and September of 2011. Westmoreland County is fortunate to have a number of fire departments trained in Swift Water Rescue.

During May 2011, DPS conducted the sixth annual emergency management seminar for local elected officials and their emergency managers. This seminar was held at Westmoreland County Community College and was attended by nearly 100 elected officials and emergency coordinators. The theme of the seminar was "What Your Emergency Management Coordinator Does For You." It covered the duties of the emergency management coordinator in the case of emergency. This annual seminar helps local municipalities keep up to date on procedures.

The DPS Incident Response Team and the Mobile Command and Communications Center were deployed several times throughout the year. Missions included public safety and communications support for the Fort Ligonier Days festival in October; public safety communications support for the annual Arts and Heritage Festival at Twin Lakes Park in July and communications and logistics support for several emergency situations that occurred in the county during the year.

Finally in 2011, the Westmoreland County Gas Exploration Working Group (WCGEWG) was created. This group is looking at all types of gas exploration in Westmoreland County, not just Marcellus Shale. This is an example of a pro-active effort to this recent trend as opposed to being reactive. The group was designed so that emergency services and business can get together to know and understand what each other is doing, and so all parties are aware of all steps of the process. This group meets monthly and is comprised of Police, Fire, EMS, local elected officials, county elected officials, county departments and agencies and the gas companies.

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. Our newest events, the March for Parks and our Summer Environmental Programs, continue to grow. The March for Parks netted over \$59,000 in 2011, and the Parks hosted 15 Environmental programs or camps and 375 people participated.

In 2011, the Twin Lakes Park Expansion – Phase II was completed. This area includes a Dog Park, a winter sports area for tubing and sledding, a wheel chair accessible playground, a Life Trail Exercise Course scientifically designed for people 50 and older, two picnic pavilions and road and parking extensions.

COUNTY OF WESTMORELAND, PENNSYLVANIA

The Parks portion of the Westmoreland County website continued to grow. A total of 1,500,000 people visited the site in 2011; making it the most visited area of the County's site. The site now features over 160 pages of information including events and facilities, enhanced pavilion rental information, photo galleries, addition of the Peach Plaza Skate and Action Park, and a press release archive. Website users can now search pavilion rental availability online. Pavilion reservations reached 1,575 rentals. In 2011, Parks instituted an online pavilion reservation system that allows residents to search availability, reserve and pay for rental facilities online with a credit card. Event participants can even register online for some programs now. Westmoreland's parks are such a tremendous resource to our county residents, and this website has made it much easier to reach out to the public and promote events and activities going on in the parks.

During 2011, construction of the MSI Bridge was completed. The bridge spans 72 feet over the Norfolk Southern Railway located on First Street in Vandergrift. It was designed by GAI Consultants, Inc. and constructed by CH&D Enterprises.

The Department of Weights & Measures completed all scheduled inspections in 2011, for the first time in over 10 years. An address change was also implemented to expedite deposits of over \$150,000 in fees.

At the courthouse, a guaranteed energy saving project, funded by the federal government, allowed for various building upgrades. Included were 114 energy efficient windows, two new air handlers, one refurbished air handler and two new chillers for a projected saving of \$53,094 per year.

Westmoreland County also participated in an energy curtailment program to operate exclusively on back-up generators. As a result, the county received an \$82,000 participation fee for curtailing 2.5 megawatts of power.

INFORMATION SYSTEMS

In 2011, Information Systems (IS) installed iasWorld software application in the Tax Assessment Office. This is the most complete appraisal and tax administration software package available. The Tax Assessment Office is now able to keep property cards on file with the property assessment information making everything readily available to the Assessors and Title Searchers. In addition, they would be able to handle a mass re-assessment if so ordered by the court.

The Kronos time clock upgrade at the Prison, Juvenile and Public Safety forces employees to use their finger image to clock in and out for their scheduled shifts instead of the previously used expensive badges. The new time clock ensures employee accountability and eliminates the potential for fraudulent activity.

Information Systems has installed over 400 Pano Logic Virtual Desktops that are used daily throughout the county. The virtual desktops (zero clients) eliminate the need for large, energy consuming personal computers. This technology reduces the management and support time for IS thus freeing them up to perform other tasks.

Information Systems solidified the Video Conferencing solution used by the Westmoreland County Prison, the Court of Common Pleas, and the Magisterial District Judges. This is just the beginning of plans to continue to expand the use of video into every applicable situation in an effort to save costs. Turning on a camera and a microphone is much less expensive than transporting prisoners and/or employee travel to and from various facilities.

VOTER STATISTICS

	2007	2008	2009	2010	2011
Total Registered Voters	238,186	249,064	249,321	238,648	232,517
Democratic Party	130,832	136,941	136,009	128,232	123,482
Republican Party	83,799	87,753	88,257	86,472	85,544
Other Parties	23,555	24,370	25,055	23,944	23,491
Percent of Registered Voters casting ballots in the general election	30%	72%	28%	53%	29%
Voting Precincts	306	306	306	306	306

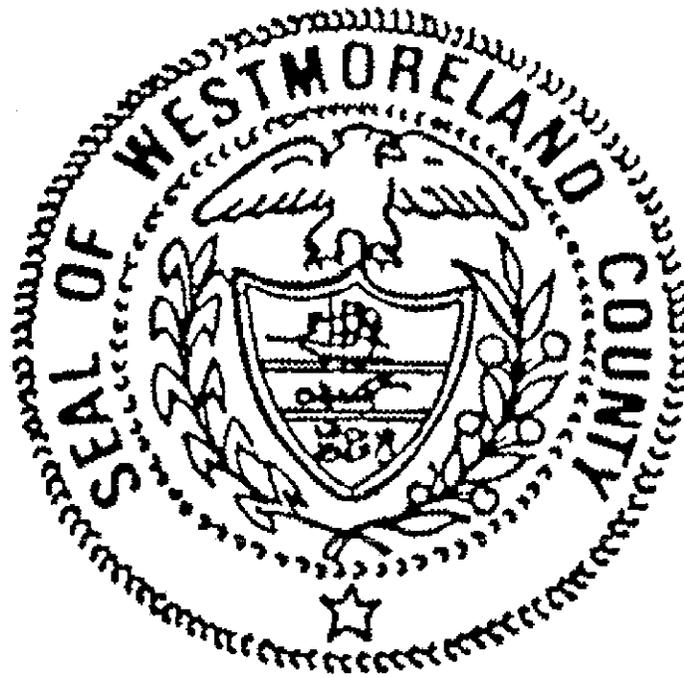
* Note: General Election Statistics

COUNTY OF WESTMORELAND, PENNSYLVANIA

COUNTY AWARDS AND ACHIEVEMENTS

In 2011, 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, 2010. This was the 25th 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.



COUNTY OF WESTMORELAND, PENNSYLVANIA

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.

2011 BUDGET

On December 22, 2010, the Board of County Commissioners adopted an operating and capital budget for 2011 totaling \$318,125,135, with a property tax rate of 20.99 mills, and no millage increase from 2010.

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 OMB Circular A-133 and Single Audit Act Amendments of 1996 for Federal as well as the DPW 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 2011, the Controller's Office issued 62 internal audit reports.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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 art 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 2011 the Hotel Tax generated \$1,100,589.

TRANSPORTATION

Although Westmoreland County faced challenging times with the drastic cuts in transportation funding, substantial strides were made through the enduring efforts of our County leaders working with the Southwestern Pennsylvania Commission (SPC) and the Pennsylvania Department of Transportation (PennDOT, District 12). Westmoreland County celebrated the long-anticipated completion of State Route 22 from the Allegheny County line to the Indiana County line, as well as the letting of the State Route 30 Jeannette Area Project that will not only provide improved highway transportation for Westmoreland County residents, but will provide a more efficient transportation route of the many businesses that rely on this corridor. Other major projects making significant progress in 2011 include the Freeport Bridge and Smithton Interchange, as well as numerous bridges throughout the County.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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 5,237 cars shipped during the year 2011. The rail business increased by more than 1,100 carloads due to additional customers and a new sand supplier for the Marcellus Shale gas well drilling industry. The County's rail freight intermodal terminal, Westmoreland Logistics Park, showed increased activity of 1,800 car shipments at the facility in 2011 and estimates an additional 200 in 2012. 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 the increase of gas well exploration and development, the trend will continue to help bring new business to the county.

INDUSTRY

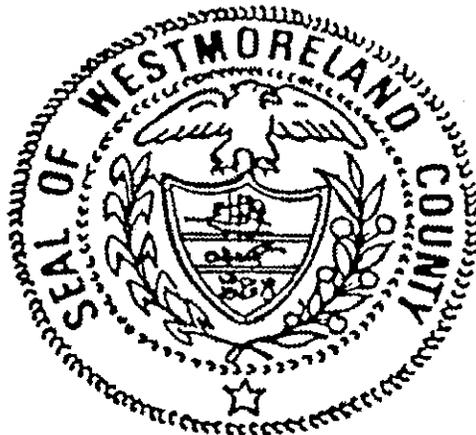
Boasting familiar industrial names such as Alcoa, Kennametal, and Elliott Company, Westmoreland County continues to move forward in economic development. Besides United Parcel Service, and Leedsworld, other Westmoreland County success stories have been ABB, Inc., Reinhart FoodService, Inc., Levin Furniture, Precision Metal Crafters, Bacharach, Inc., Westinghouse, Respirationics, Inc., Baker Hughes Oilfield Operations, Hunting Energy Services, Allied Technology and many more.

Specialty machine shops continue to thrive in the County and reflect the workmanship of our skilled labor. In addition, the County has become attractive to such industry groups as fabrication, electronics, plastics, medical equipment, food processing and hardwoods.

Overall, the County is home to a diverse spectrum of manufacturing and distribution companies, which continue to be successful due to the attributes of our many resources.

Energy has become a major economic driver in the Commonwealth based on a number of factors. In particular, the Marcellus shale natural gas exploration has led to an influx of new companies in Western Pennsylvania looking to take advantage of low-cost energy and a boom in blue-collar jobs. Total Marcellus wells permitted across the state more than doubled from 519 in 2008 to 3,510 in 2011. It has been estimated that companies moving into or expanding in the region to tap Marcellus shale natural gas deposits could create nearly 200,000 jobs and generate more than \$13 billion in economic output in Pennsylvania over the next decade.

However, with this rapidly emerging industry, the region faces challenges with the lack of a trained workforce capable of filling the many positions that are becoming available. In 2011, in an effort to address this situation, Westmoreland County Industrial Development Corporation (WCIDC) became involved with and is supporting many aspects and initiatives regarding this growing industry and the local workforce. Some of these initiatives include development of a workforce training program with the Westmoreland County Community College through its Business and Industry Center. This program is designed to work with industry and job seekers to set-up training programs that will ensure entrance of available interested candidates into the gas industry workforce.



COUNTY OF WESTMORELAND, PENNSYLVANIA

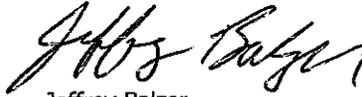
ACKNOWLEDGEMENTS

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

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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danson

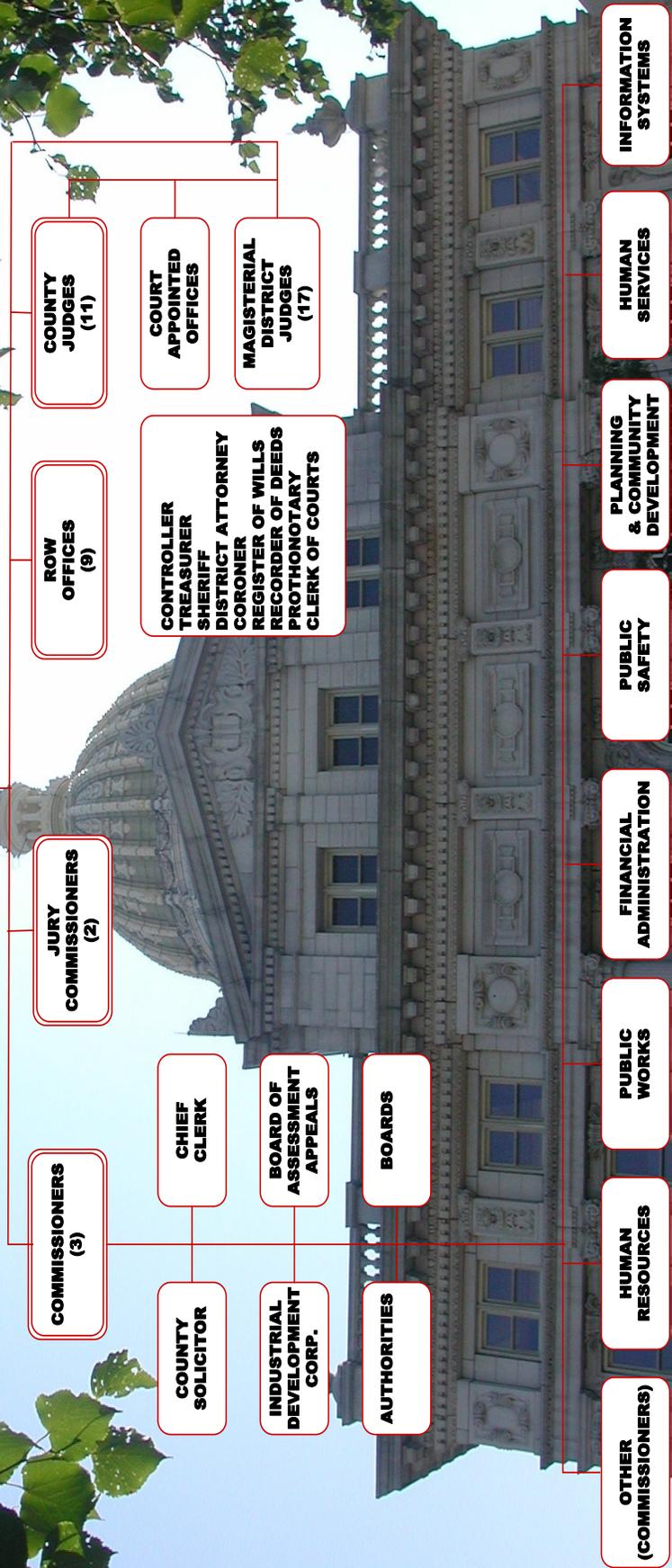
President

Jeffrey R. Enos

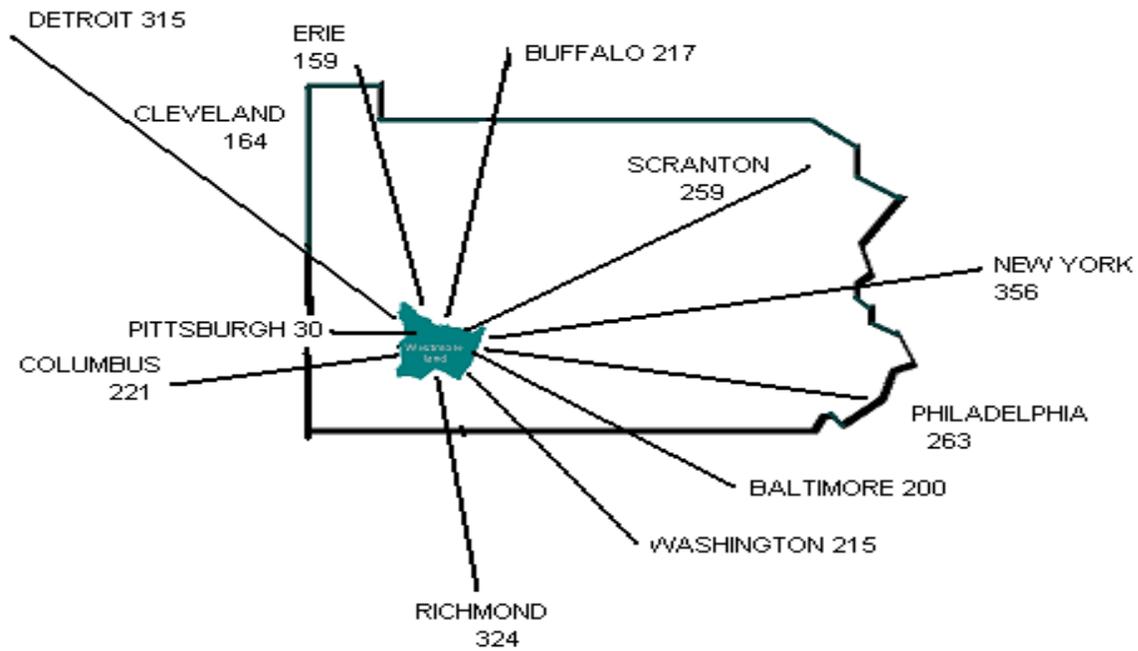
Executive Director

Westmoreland County

TAXPAYERS



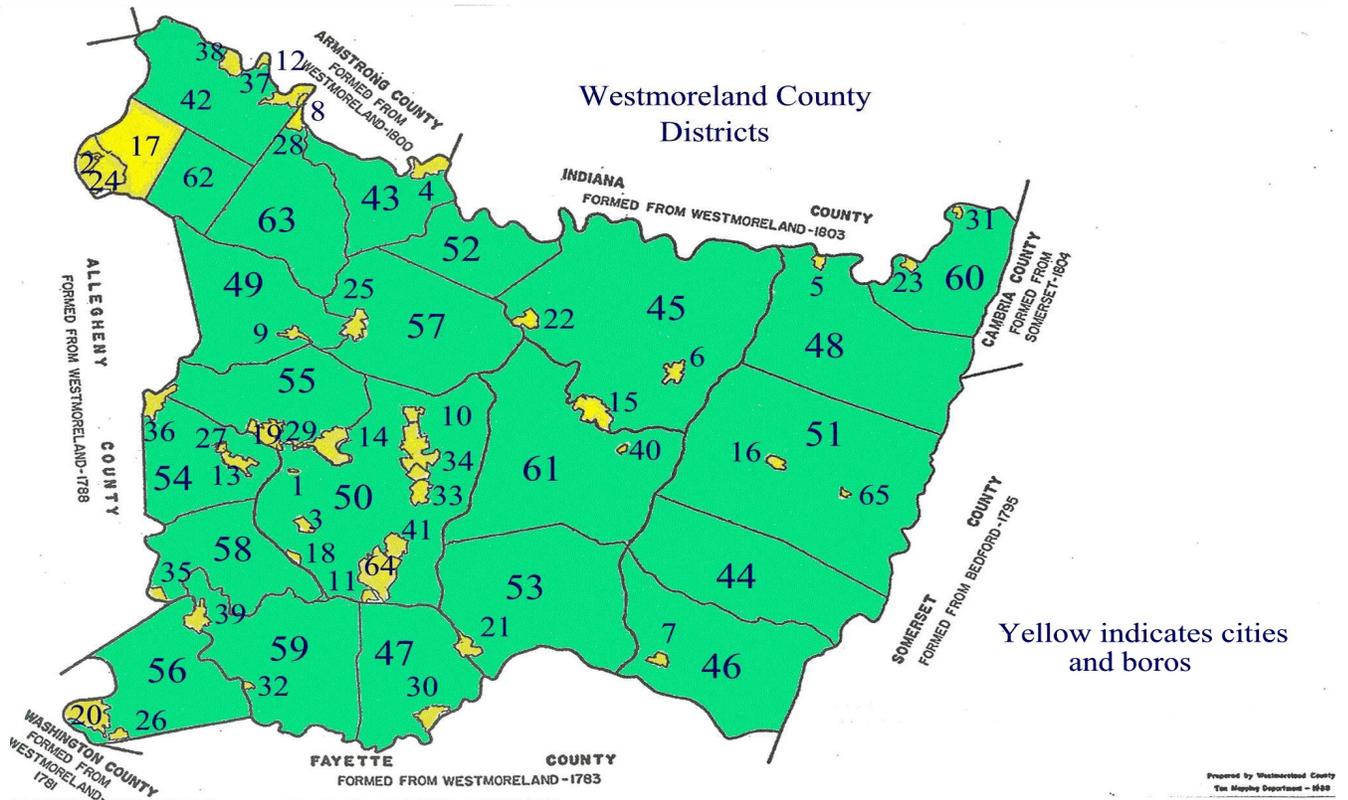
LOCATION OF WESTMORELAND COUNTY



APPROXIMATE DISTANCE IN MILES
TO MAJOR CITIES

WESTMORELAND COUNTY

BOROUGHS, CITIES AND TOWNSHIPS

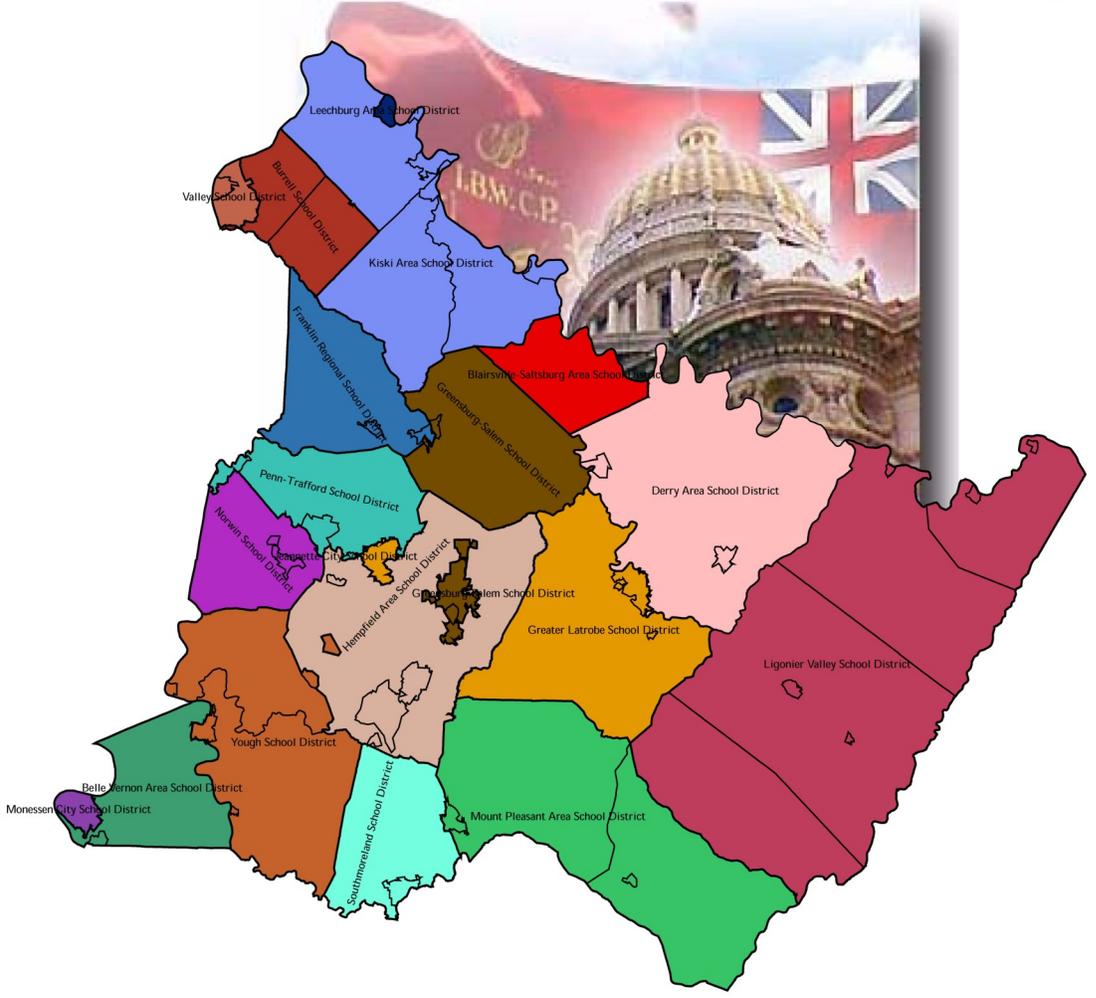


LEGEND

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

Source: Westmoreland County Tax Mapping

School Districts of Westmoreland County



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



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

**COUNTY OF WESTMORELAND, PENNSYLVANIA
Elected Officials**

December 31, 2011

President JudgeHonorable John Blahovec
Associate Judge.Honorable Christian F. Scherer
Associate Judge. Honorable Gary Caruso
Associate Judge. Honorable Richard E. McCormick, Jr.
Associate Judge.Honorable Debra Pezze
Associate Judge.Honorable John Driscoll
Associate Judge.Honorable Michele G. Bononi
Associate Judge. Honorable Rita Hathaway
Associate Judge.Honorable Alfred Bell
Associate Judge.Honorable Anthony Marsili
Associate Judge.Honorable Christopher Feliciani
County Commissioner, Chairman.Tom Balya
County Commissioner.Ted Kopas
County Commissioner.Charles W. Anderson
County Controller.Carmen Pedicone
Acting Sheriff Charles D. Moore
Coroner.Kenneth A. Bacha
Recorder of Deeds. Tom Murphy
Prothonotary.Christina O'Brien
Register of Wills.Earl S. Keim II
Clerk of Courts.Bryan L. Kline
Treasurer.Kathalyn O'Brien
District Attorney.John W. Peck, Jr.
Jury Commissioner.Daniel M. Blissman
Jury Commissioner.Frank E. Schiefer III



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2011

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 AUDITOR'S REPORT

Board of Commissioners
County of Westmoreland
Greensburg, Pennsylvania

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 COUNTY OF WESTMORELAND, as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the COUNTY OF WESTMORELAND's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Westmoreland County Industrial Development Corporation and the Westmoreland County Health Choices Fund, which represent 71.9 percent, 90.0 percent and 58.2 percent, respectively, of the assets, net assets and revenues of the business-type activities and 100 percent of both the assets, net assets and revenues of these funds which are reported as major. We did not audit the financial statements of the Westmoreland County Employees Retirement Trust, which represent 92.75 percent and 58.1 percent of the assets and revenues, excluding appreciation in fair value of investments, respectively, of the aggregate remaining fund information. We did not audit the financial statements of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Westmoreland County Industrial Development Corporation, the Westmoreland County Health Choices Fund, the Westmoreland County Employees Retirement Trust and the discretely presented component units, is based 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the 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 COUNTY OF WESTMORELAND, as of December 31, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 to the financial statements, in 2011 the COUNTY OF WESTMORELAND adopted the provisions of Governmental Accounting Standards Board's Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type*" and No. 59 *Financial Instruments Omnibus*".

<i>Harrisburg</i>	<i>Lehigh Valley</i>	25	<i>Philadelphia</i>	<i>Pittsburgh</i>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202		2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

Board of Commissioners
County of Westmoreland

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2012, on our consideration of the COUNTY OF WESTMORELAND's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer contributions and funding progress, and schedule of funding progress for other post employment benefits on pages 27 through 35 and 104 through 109 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 the 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF WESTMORELAND's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of the other auditors, the information is fairly stated in all material respects in relation to the 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 or provide any assurance on them.

Zelenkofske Axelrod LLC
ZELENKOFKSKE AXELROD, LLC

Pittsburgh, Pennsylvania
June 21, 2012

COUNTY OF WESTMORELAND, 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, 2011. 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 unrestricted net assets of \$98,660,790 available to meet the government's ongoing obligation to citizens and creditors at the close of the 2011 fiscal year. The County's total net assets increased by \$65,134.

As of the close of the current fiscal year, the County of Westmoreland's governmental funds reported combined ending fund balances of \$84,431,076, a decrease of \$3,312,612 in comparison with the prior year. Approximately 49% of this total amount, \$41,505,681, 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 \$41,505,681 or 40% 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 assets* presents information on all of the County of Westmoreland's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 37-38 of this report.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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-seven 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-three 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-seven 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 39-42 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 43-47 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 48-49 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 50-102 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 105-110 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 112-184 of this report.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Government-wide Financial Analysis

As noted earlier, net assets over time may serve as a useful indicator of a government's financial position. In the case of the County of Westmoreland, assets exceeded liabilities by \$136,476,639 at the close of the most recent fiscal year.

While the County displayed the value of capital assets net of accumulated depreciation of \$102,715,922, the total investment in capital assets net of related debt is (\$3,121,548). This is largely due to refunding activities executed in previous periods that established the maturities of long-term debt beyond the accounting useful lives of the related assets. Additionally, unexpended bond proceeds of capital related debt exist totaling \$1,158,362. 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 ASSETS
at December 31, 2011 and 2010**

	Governmental activities		Business-type activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 120,632,395	\$ 118,553,336	\$ 83,918,199	\$ 82,184,271	\$ 204,550,594	\$ 200,737,607
Capital assets	63,379,157	62,975,587	39,336,765	40,632,513	102,715,922	103,608,100
Total assets	184,011,552	181,528,923	123,254,964	122,816,784	307,266,516	304,345,707
Long-term liabilities	102,074,454	97,710,653	31,646,653	31,460,993	133,721,107	129,171,646
Other liabilities	25,186,000	27,738,448	11,882,770	11,024,108	37,068,770	38,762,556
Total liabilities	127,260,454	125,449,101	43,529,423	42,485,101	170,789,877	167,934,202
Net Assets:						
Invested in capital assets, net of related debt	(23,053,228)	(28,204,547)	19,931,680	21,153,398	(3,121,548)	(7,051,149)
Restricted	40,936,585	39,089,412	812	61,985	40,937,397	39,151,397
Unrestricted	38,867,741	45,194,957	59,793,049	59,116,300	98,660,790	104,311,257
Total net assets	\$ 56,751,098	\$ 56,079,822	\$ 79,725,541	\$ 80,331,683	\$ 136,476,639	\$ 136,411,505

The County's balance of *unrestricted net assets* \$98,660,790 may be used to meet the County's ongoing obligations to citizens and creditors.

The county's net assets remained virtually unchanged for the year posting an increase of only \$65,134. The federal government as well as the Commonwealth of Pennsylvania are adjusting and redesigning subsidies that the county relies upon for the continued delivery of service to the taxpayers. The county's financial position is very susceptible to changes in budgetary policy by either the state or federal government.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Governmental Activities. Governmental Activities resulted in a increase in the County of Westmoreland's net assets of \$671,276.

Revenues decreased by \$267,833 versus 2010. However, operating grants and contributions decreased by \$2,743,559. This was driven by decreases in several federal programs among them were Community Development, Home Investment and Neighborhood Stabilization. The county continues to monitor grant-funded programs for changes that could adversely affect the provision of service or the ability of the county to provide adequate resources for these programs.

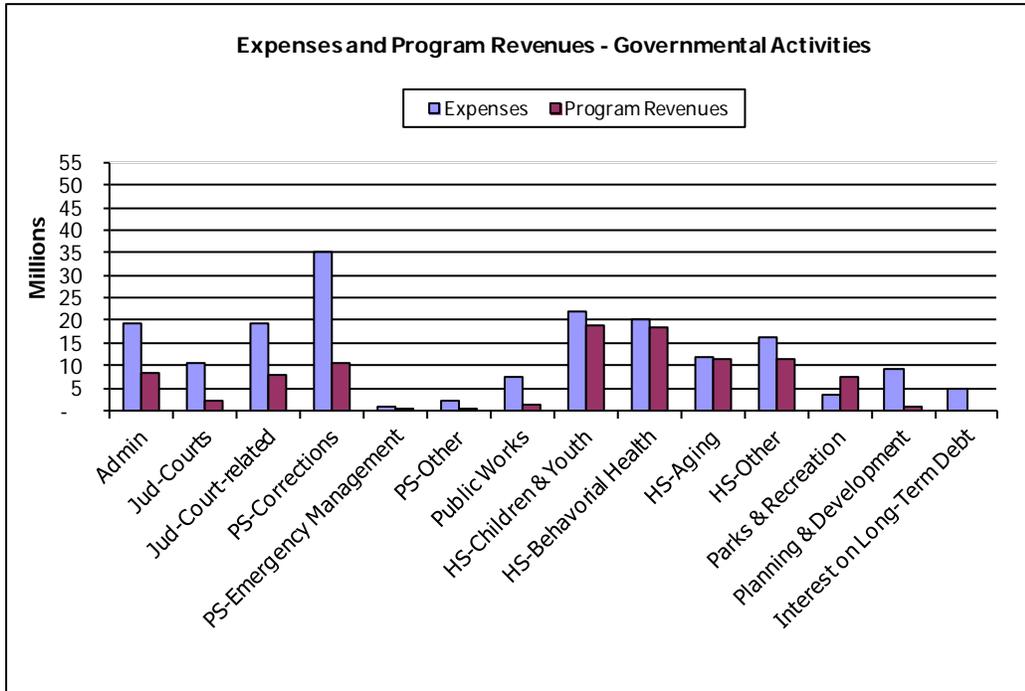
Expenses also decreased by \$1,249,340 largely in the area of Human Services. The Board of Commissioners continues to proactively address evolving management and budget issues and provides intensive budgetary oversight via the Department of Financial Administration.

COUNTY OF WESTMORELAND'S CHANGES IN NET ASSETS

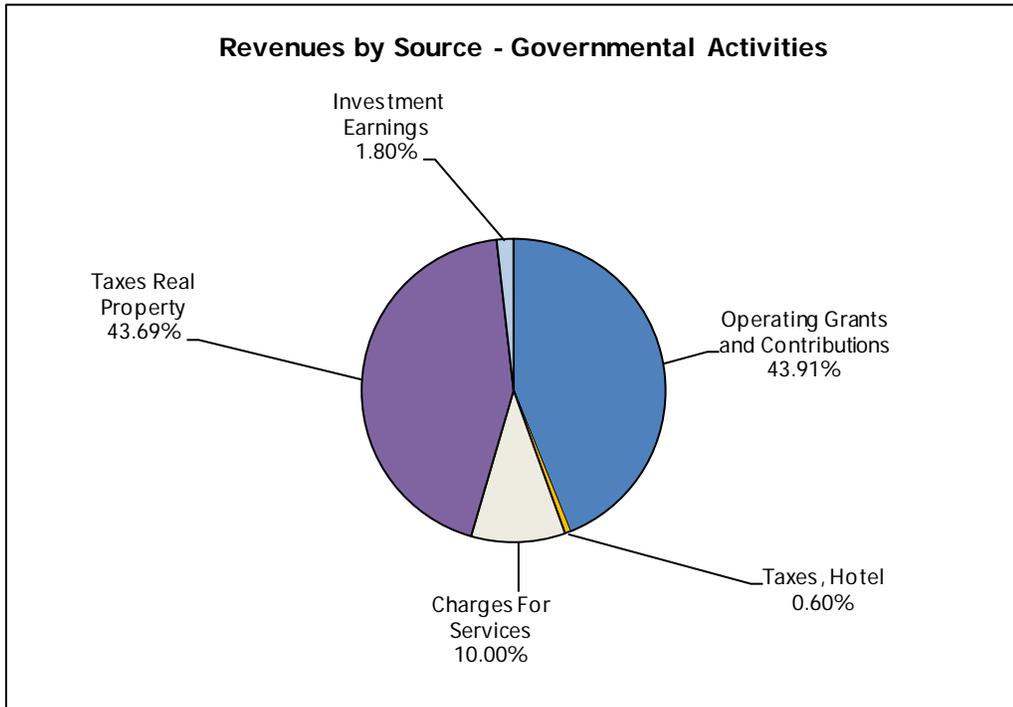
For the years ended December 31, 2011 and 2010

	Governmental activities		Business-type activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues						
Charges for services	\$ 18,365,182	\$ 17,098,441	\$ 112,269,590	\$ 107,781,467	\$ 130,634,772	\$ 124,879,908
Operating grants and contributions	80,690,322	83,433,881	365,828	930,630	81,056,150	84,364,511
Capital grants and contributions	-	-	2,305,830	881,492	2,305,830	881,492
General Revenues:						
Property Taxes	80,286,236	79,750,462	-	-	80,286,236	79,750,462
Hotel Taxes	1,100,589	986,239	-	-	1,100,589	986,239
Investment Earnings	3,307,134	2,748,273	62,431	105,652	3,369,565	2,853,925
Total revenues	183,749,463	184,017,296	115,003,679	109,699,241	298,753,142	293,716,537
Expenses:						
Administration	19,457,048	18,092,237	-	-	19,457,048	18,092,237
Judicial-Courts	10,734,950	9,388,731	-	-	10,734,950	9,388,731
Judicial-Court-related	19,192,422	19,016,943	-	-	19,192,422	19,016,943
Public Safety-Corrections	35,244,377	33,803,216	-	-	35,244,377	33,803,216
Public Safety-Emergency Management	912,896	819,983	-	-	912,896	819,983
Public Safety-Other	2,056,657	2,017,809	-	-	2,056,657	2,017,809
Public Works	7,600,246	7,913,331	-	-	7,600,246	7,913,331
Human Services-Children & Youth	21,828,377	19,823,249	-	-	21,828,377	19,823,249
Human Services-Behavioral Health	20,244,251	21,338,305	-	-	20,244,251	21,338,305
Human Services-Aging	11,647,238	12,789,278	-	-	11,647,238	12,789,278
Human Services-Other	16,119,413	18,730,883	-	-	16,119,413	18,730,883
Parks & Recreation	3,315,370	2,921,496	-	-	3,315,370	2,921,496
Planning & Development	9,154,336	11,256,546	3,265,472	3,954,742	12,419,808	15,211,288
Interest on Long-term Debt	4,761,855	5,606,769	-	-	4,761,855	5,606,769
County Nursing Home	-	-	42,932,455	41,979,435	42,932,455	41,979,435
9-1-1 Dispatching	-	-	9,677,588	19,658,471	9,677,588	19,658,471
Behavioral Health Managed Care	-	-	60,543,057	55,740,919	60,543,057	55,740,919
Total Expenses	182,269,436	183,518,776	116,418,572	121,333,567	298,688,008	304,852,343
Increases in net assets before transfers	1,480,027	498,520	(1,414,893)	(11,634,326)	65,134	(11,135,806)
Transfers	(808,751)	(2,256,974)	808,751	2,256,974	-	-
Change in net assets	671,276	(1,758,454)	(606,142)	(9,377,352)	65,134	(11,135,806)
Net assets beginning of year	56,079,822	58,639,352	80,331,683	89,709,035	136,411,505	148,348,387
Prior period adjustment	-	(801,076)	-	-	-	(801,076)
Net asset beginning of year (restated)	56,079,822	57,838,276	80,331,683	89,709,035	136,411,505	147,547,311
Net assets end of year	\$ 56,751,098	\$ 56,079,822	\$ 79,725,541	\$ 80,331,683	\$ 136,476,639	\$ 136,411,505

COUNTY OF WESTMORELAND, PENNSYLVANIA

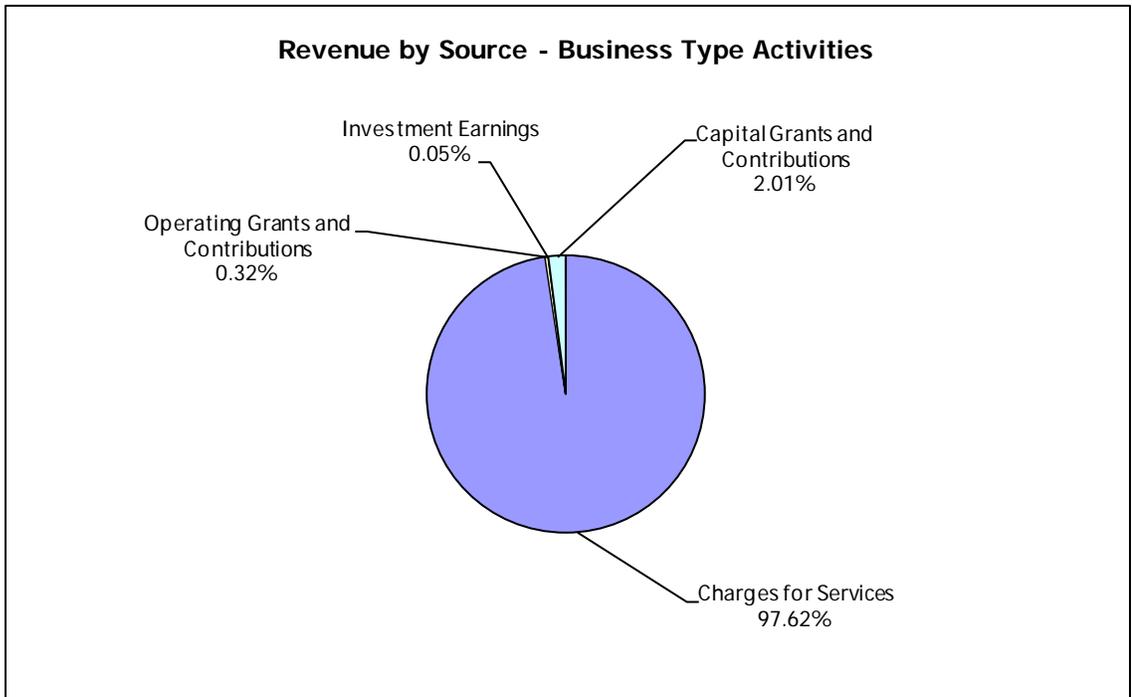
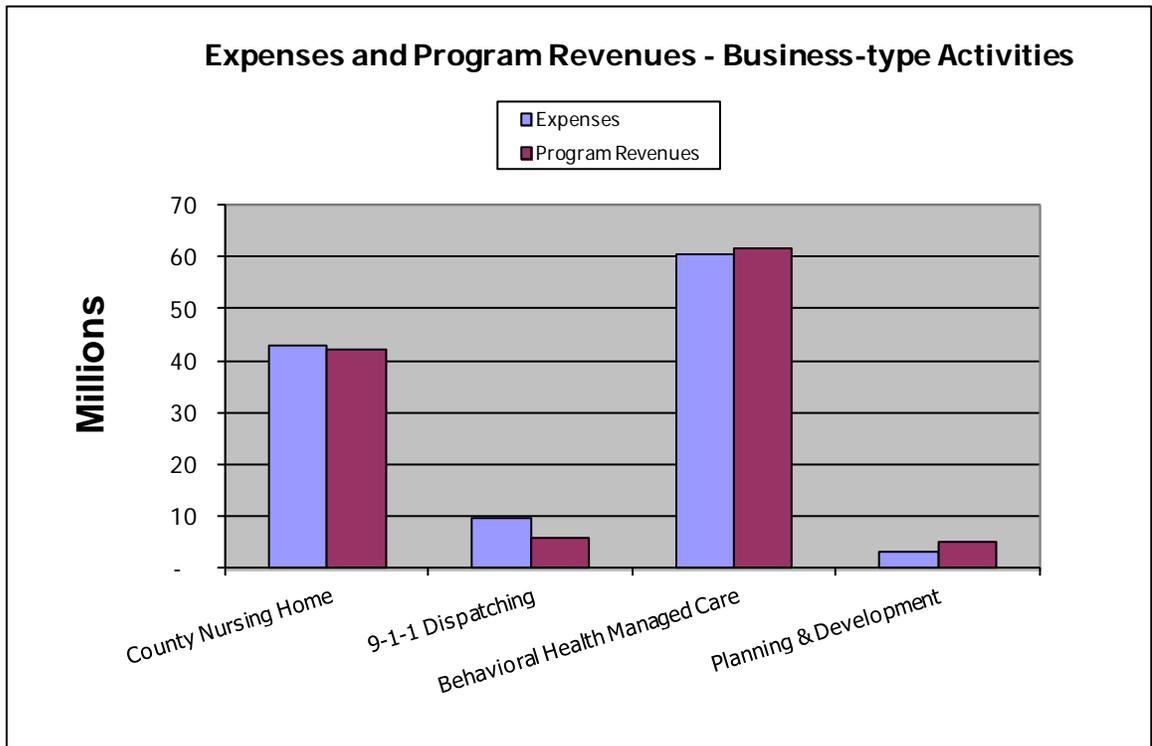


Operating grants continue to be the number one source of governmental revenue, albeit by a slim margin. At 43.91%, the Operating Grants and Contributions revenue source displays a substantial dependency on external revenues. This dependence, although a “necessary evil”, makes the county vulnerable to state and federal budget cuts. In the event of material, permanent decreases in state or federal funding, the Board of Commissioners of the County of Westmoreland would need to decide whether to continue programs with increases in local taxations or to downsize or eliminate programs altogether.



COUNTY OF WESTMORELAND, PENNSYLVANIA

Business-type activities. Business type activities decreased the County of Westmoreland's net assets by \$606,142.



COUNTY OF WESTMORELAND, PENNSYLVANIA

Business-type activities (continued) Total revenues for Business-type activities increased by approximately \$5.3 million dollars. Charges for services increased by nearly \$4.5 million dollars which accounted for the majority of this increase. This was largely due to increases in the HealthChoices fund.

Total expenses decreased by approximately \$4.9 million. There were significant fluctuations in two functions with 9-1-1 dispatching displaying a decrease of over \$10 million from the prior year and Behavioral Managed Care displaying nearly a \$5 million increase over the prior year. In the case of 9-1-1 this was due to a change in estimate for depreciation for 2010. The change in Behavioral Managed Care was due to increases in services.

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.

As of the end of the current fiscal year, the County of Westmoreland's governmental funds reported combined ending fund balances of \$84,431,076 a decrease of \$3,312,612. Approximately 49% of this amount, \$41,505,681, 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.

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 \$41,505,681 while the total fund balance was \$67,081,356. 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 40% of total general fund expenditures while total fund balance represents 64% of that same amount.

The fund balance of the County of Westmoreland's general fund decreased by \$3,312,177 during the current fiscal year; while the fund balances for the other governmental funds decreased by \$435.

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 assets of the Proprietary funds amounted to \$79,725,541, a decrease of \$606,142. The factors concerning the financing of these funds have been discussed in the Business-type Activities Section.

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, 2011 amounts to \$102,715,922 (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:

- Replacement of windows in the Courthouse Annex.
- MSI Bridge replacement.
- Construction of a District Justice building in Washington Township.
- Twin Lakes Park Expansion Phase II.

COUNTY OF WESTMORELAND, PENNSYLVANIA

**County of Westmoreland's Capital Assets
(net of depreciation)
For the years ended December 31, 2011 and 2010**

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Land	\$ 3,324,246	\$ 3,285,218	\$ 4,566,404	\$ 4,566,404	\$ 7,890,650	\$ 7,851,622
Buildings	79,581,156	77,545,774	30,310,582	30,310,582	109,891,738	107,856,356
Equipment, Furniture						
Fixtures	14,063,316	13,600,032	34,794,458	34,183,526	48,857,774	47,783,558
Vehicles	6,245,714	6,037,284	825,283	825,283	7,070,997	6,862,567
Infrastructure	33,472,095	31,295,920	27,004,644	25,768,794	60,476,739	57,064,714
Construction in Progress	1,333,637	1,305,416	-	-	1,333,637	1,305,416
Less Accumulated Depreciation	(74,641,007)	(70,094,057)	(58,164,606)	(55,022,076)	(132,805,613)	(125,116,133)
Total	\$ 63,379,157	\$ 62,975,587	\$ 39,336,765	\$ 40,632,513	\$ 102,715,922	\$ 103,608,100

Additional information on the County of Westmoreland's capital assets can be found on pages 73-75 and 178-180 of this report.

Long-term debt. At the end of the current fiscal year the County of Westmoreland had total bonded debt outstanding of \$101,987,580 all of which is backed by the full faith and credit of the County. The County's total debt decreased by \$5,017,381.

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 \$708 million dollars, which is significantly in excess of the County's outstanding general obligation debt.

**County of Westmoreland's Outstanding Debt
General Obligation Bonds and Notes Payable
For the years ended December 31, 2011 and 2010**

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
General Obligation						
Bonds	\$ 85,411,812	\$ 89,821,755	\$ 16,100,768	\$ 16,463,206	\$ 101,512,580	\$ 106,284,961
Notes Payable	475,000	720,000	-	-	475,000	720,000
Total	\$ 85,886,812	\$ 90,541,755	\$ 16,100,768	\$ 16,463,206	\$ 101,987,580	\$ 107,004,961

Additional information on the County's long-term debt can be found on pages 89-97 and 182-184 of this report.

COUNTY OF WESTMORELAND, PENNSYLVANIA

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 105 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 \$5,038,975 greater than that originally budgeted. This was largely driven by actual revenues for net appreciation in fair value of investments exceeding the original budget by nearly \$2.9 million dollars. This increase in funds is restricted for debt and was unanticipated in the original budget. The actual expenditures for the General Fund exceeded the amended budget by \$641,074, which is an approximately six-tenths of one percent unfavorable variance. The \$7 million dollar reduction in the general governmental function from the original budget is due to the reclassification of budgeted capital expenditures to the various functions of the General Fund that routinely occurs after the passage of the original budget. In general, budget variances between amended budget and actual were insignificant for the General Fund.

Economic Factors and Next Year's Budget and Rates

Local unemployment continued to improve with the 2011 rate for our region coming in at 6.9%, down .5% from 2010. This is a significant improvement from the 2009 rate of 9.3%. While the unemployment statistic is a positive sign, other economic indicators and data have failed to increase the confidence of citizens and public officials. High energy costs, a volatile stock market and a myriad of complex international and domestic issues are ongoing headlines in an economy struggling to recover from the 2008 market crash.

The County's pension fund had a relatively flat performance in 2011. In 2011, the County contributed approximately \$7.9 million dollars to satisfy its annual required contribution to the retirement fund.

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 2011. The General Fund unassigned fund balance at the beginning of 2012 is \$41,505,681.

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 Assets
December 31, 2011

	Primary Government			Component Units
	Governmental Activities	Business Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 48,081,105	\$ 33,349,998	\$ 81,431,103	\$ 18,415,535
Investments	1,000,000	-	1,000,000	1,800,000
Receivables:				
Property taxes	4,260,309	-	4,260,309	-
Other governmental grants	13,336,147	-	13,336,147	1,549,477
Loans	-	91,774	91,774	-
Accounts receivable	-	-	-	1,129,817
Other	3,526,612	7,562,036	11,088,648	1,575,605
Internal balances	5,493,877	(5,493,877)	-	-
Due from other governments	-	983,883	983,883	167,837
Land held for resale	-	-	-	17,786,150
Inventories	110,781	155,391	266,172	793,396
Deferred outflow of resources	7,688,434	797,816	8,486,250	-
Other assets	1,661,446	-	1,661,446	38,059
Restricted assets:				
Cash and cash equivalents	11,373,997	63,245	11,437,242	4,142,974
Investments	24,099,687	-	24,099,687	1,981,105
Accounts receivable	-	-	-	390,362
Loan receivable	-	-	-	12,199,746
Other assets	-	131,198	131,198	297,660
Loans receivable	-	4,149,854	4,149,854	-
Loans receivable from component units	-	50,000	50,000	-
Land held for resale	-	20,756,200	20,756,200	-
Developed land due from Redevelopment Authority	-	16,304,846	16,304,846	-
Developed land due from Economic Growth Connection	-	5,015,835	5,015,835	-
Capital assets: (net)				
Depreciable	58,721,274	34,770,361	93,491,635	81,273,314
Non-depreciable	4,657,883	4,566,404	9,224,287	9,248,836
Total Assets	184,011,552	123,254,964	307,266,516	152,789,873
LIABILITIES				
Accrued liabilities	15,364,708	11,315,012	26,679,720	4,442,293
Interest payable	65,782	-	65,782	-
Construction payable	-	-	-	36,249
Payable from restricted assets	-	62,433	62,433	-
Due to other governments	-	475,975	475,975	104,477
Unearned investment revenue	332,152	-	332,152	-
Unearned revenue	9,423,358	29,350	9,452,708	1,021,014
Developed lands due to other funds	-	-	-	17,786,150
Noncurrent liabilities				
Due within one year				
Interest payable	-	-	-	75,276
Maturities of mortgages, loans & notes payable	245,000	864,465	1,109,465	4,808
Maturities of long-term debt	8,104,005	385,995	8,490,000	3,264,183
Maturities of capital leases	358,589	50,582	409,171	-
Compensated absences	299,457	124,176	423,633	-
Workers' compensation	221,507	507,611	729,118	-
Due in more than one year				
Maturities of mortgages, loans & notes payable	230,000	9,207,216	9,437,216	692,372
Maturities of long-term debt	77,307,807	15,714,773	93,022,580	29,478,151
Maturities of capital leases	661,984	197,346	859,330	-
Derivative instrument	7,688,434	797,816	8,486,250	-
Compensated absences	898,372	245,465	1,143,837	-
Workers' compensation	923,824	2,117,058	3,040,882	-
Unfunded other postemployment benefits	5,135,475	1,434,150	6,569,625	125,074
Loans payable to primary government	-	-	-	50,000
Deferred rehabilitation loans	-	-	-	10,858,499
Unearned revenue	-	-	-	1,003,188
Total Liabilities	127,260,454	43,529,423	170,789,877	68,941,734
NET ASSETS				
Invested in capital assets, net of related debt	(23,053,228)	19,931,680	(3,121,548)	60,320,954
Restricted for:				
Capital and economic development	-	812	812	3,525,475
Governmental services	40,936,585	-	40,936,585	-
Unrestricted	38,867,741	59,793,049	98,660,790	20,001,710
Total Net Assets	\$ 56,751,098	\$ 79,725,541	\$ 136,476,639	\$ 83,848,139

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Statement of Activities
Year ended December 31, 2011

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		Component Units	
	Expenses	Indirect Cost Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Primary Business-Type Activities
PRIMARY GOVERNMENT:								
<i>Governmental Activities:</i>								
Administration	\$ 26,852,772	\$ (7,395,724)	\$ 6,141,950	\$ 2,292,594	\$ -	\$ (11,022,504)	\$ -	\$ (11,022,504)
Judicial-Courts	9,064,832	1,670,118	1,563,414	754,572	-	(8,416,964)	-	(8,416,964)
Judicial-Court-related	15,780,406	3,412,016	4,137,007	3,740,831	-	(11,314,584)	-	(11,314,584)
Public Safety-Corrections	32,758,814	2,485,563	3,435,421	7,238,656	-	(24,570,300)	-	(24,570,300)
Public Safety-Emergency Management	839,465	73,431	105,984	115,642	-	(691,270)	-	(691,270)
Public Safety-Other	3,665,286	(1,608,629)	152,123	75,035	-	(1,829,499)	-	(1,829,499)
Public Works	10,564,748	(2,964,502)	229,853	1,073,705	-	(6,296,688)	-	(6,296,688)
Human Services-Children & Youth	20,931,552	896,825	336,269	18,470,242	-	(3,021,866)	-	(3,021,866)
Human Services-Behavioral Health	20,011,412	232,839	30,928	18,191,976	-	(2,021,347)	-	(2,021,347)
Human Services-Aging	11,241,431	405,807	393,432	10,909,261	-	(344,545)	-	(344,545)
Human Services-Other	16,041,660	77,753	18,964	11,186,764	-	(4,913,685)	-	(4,913,685)
Parks & Recreation	2,123,196	1,192,174	978,248	6,492,729	-	(4,155,607)	-	(4,155,607)
Planning & Development	8,858,378	295,958	841,589	148,315	-	(8,164,432)	-	(8,164,432)
Interest on Long-Term Debt	4,761,855	-	-	-	-	(4,761,855)	-	(4,761,855)
Total Governmental Activities	183,495,807	(1,226,371)	18,365,182	80,690,322	-	(83,213,932)	-	(83,213,932)
<i>Business-Type Activities:</i>								
Planning & Development	3,265,472	-	2,466,454	281,802	2,305,830	-	1,788,614	1,788,614
County Nursing Home	41,960,398	972,057	42,121,681	84,026	-	(726,748)	(726,748)	(726,748)
9-1-1 Dispatching	9,482,861	194,727	5,869,528	-	-	(3,808,060)	(3,808,060)	(3,808,060)
Behavioral Health Managed Care	60,483,470	59,587	61,811,927	-	-	1,268,870	1,268,870	1,268,870
Total Business-Type Activities	115,192,201	1,226,371	112,669,590	365,828	2,305,830	(1,477,324)	(1,477,324)	(1,477,324)
Total Primary Government	298,688,008	-	130,634,772	81,056,150	2,305,830	(83,213,932)	(1,477,324)	(84,691,256)
COMPONENT UNITS:								
Mass Transit	11,027,437	-	1,143,873	13,798,264	-	-	-	3,914,700
Airports	5,543,794	-	3,136,382	-	1,849,863	-	-	(557,549)
Redevelopment	1,392,793	-	85,658	1,332,689	-	-	62,431	25,554
Industrial Park	780,957	-	7,926	53,871	1,059,395	-	-	340,235
Community College	58,162,248	-	43,544,937	13,247,453	4,410,254	-	-	3,040,396
Total Component Units	\$ 76,907,229	\$ -	\$ 47,918,776	\$ 28,432,277	\$ 7,319,512	-	-	6,763,336
General Revenues:								
Taxes, Real Property	80,286,236	-	-	-	-	-	-	80,286,236
Taxes, Hotel	1,100,589	-	-	-	-	-	-	1,100,589
Investment Earnings	3,307,134	-	-	-	-	-	62,431	3,369,565
Transfers:	(808,751)	-	-	808,751	-	-	-	-
Total general revenues and transfers	83,885,208	-	-	871,182	-	-	-	84,756,390
Change in Net Assets	671,276	-	-	(606,142)	-	-	-	65,134
Net Assets-Beginning	56,079,822	-	-	80,331,683	-	-	-	136,411,505
Net Assets-Ending	56,751,098	-	-	79,725,541	-	-	-	136,476,639

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Balance Sheet
Governmental Funds
December 31, 2011

	General	Behavioral Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	\$ 23,130,676	\$ 6,617,439	\$ 2,882,487	\$ 371,479	\$ 15,079,024	\$ 48,081,105
Investments	1,000,000	-	-	-	-	1,000,000
Receivables:						
Property taxes	4,260,309	-	-	-	-	4,260,309
Other governmental grants	3,504,670	-	353,561	7,375,508	2,102,408	13,336,147
Other	3,195,206	147,906	9,296	2,331	171,873	3,526,612
Due from other funds	8,116,375	147,566	-	430,691	137,268	8,831,900
Inventories	110,781	-	-	-	-	110,781
Other assets	841,139	617,712	162,750	39,845	-	1,661,446
Restricted assets						
Cash and cash equivalents	11,373,997	-	-	-	-	11,373,997
Investments	24,099,687	-	-	-	-	24,099,687
Interfund loan receivable	281,591	-	-	-	2,058,568	2,340,159
Total assets	\$ 79,914,431	\$ 7,530,623	\$ 3,408,094	\$ 8,219,854	\$ 19,549,141	\$ 118,622,143
LIABILITIES:						
Accrued liabilities	\$ 8,471,076	\$ 1,286,858	\$ 1,503,078	\$ 2,364,691	\$ 1,739,005	\$ 15,364,708
Workers' compensation	221,507	-	-	-	-	221,507
Due to other funds	550,691	10,557	5,312	4,377,969	733,653	5,678,182
Deferred revenue	3,589,801	6,233,208	1,626,467	1,477,194	-	12,926,670
Total liabilities	12,833,075	7,530,623	3,134,857	8,219,854	2,472,658	34,191,067
FUND BALANCE:						
Non-spendable:						
Inventories	110,781	-	-	-	-	110,781
Prepaid assets	841,139	-	-	-	-	841,139
Restricted for:						
General government	-	-	-	-	7,900,392	7,900,392
Judicial	-	-	-	-	2,629,238	2,629,238
Public safety	-	-	-	-	576,714	576,714
Human services	-	-	273,237	-	9,006	282,243
Public works	-	-	-	-	1,665,235	1,665,235
Conservation development	-	-	-	-	3,793,024	3,793,024
Debt Service	23,182,111	-	-	-	502,874	23,684,985
Worker's Compensation	404,754	-	-	-	-	404,754
Committed for:						
Self Insurance	296,313	-	-	-	-	296,313
Assigned to:						
Worker's Compensation	740,577	-	-	-	-	740,577
Unassigned:	41,505,681	-	-	-	-	41,505,681
Total fund balance	67,081,356	-	273,237	-	17,076,483	84,431,076
Total liabilities and fund balance	\$ 79,914,431	\$ 7,530,623	\$ 3,408,094	\$ 8,219,854	\$ 19,549,141	\$ 118,622,143

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Reconciliation of the Statement of Net Assets (governmental activities)
to the Balance Sheet (governmental funds)
at December 31, 2011

Amount reported in the Statement of Net Assets
for governmental activities (page 37) are different because:

Total Fund Balance per Balance Sheet (page 39)	\$	84,431,076
Capital Assets used in governmental activities are not financial resources and therefore, are not reported in the funds		63,379,157
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		(86,907,385)
Current year taxes receivable are offset as deferred revenue in the funds		3,503,312
Long-term balances for compensated absences and workers compensation are not accounted for in the fund balance sheet		(2,121,653)
Interest payable on long term debt is not reported in the funds		(65,782)
Unfunded other postemployment benefits are not reported in the funds		(5,135,475)
Portion of interest rate swaption proceeds that have not been recognized in the funds.		<u>(332,152)</u>
Total Net Assets-governmental per statement of net assets	\$	<u>56,751,098</u>

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, 2011

	General	Behavioral Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes, real estate	\$ 80,240,862	\$ -	\$ -	\$ -	\$ -	\$ 80,240,862
Taxes, hotel	-	-	-	-	1,100,589	1,100,589
Federal grants	4,781,611	2,467,509	2,605,533	5,143,350	14,646,020	29,644,023
State and local grants	11,088,653	15,724,467	8,303,728	13,326,892	2,602,561	51,046,301
Departmental charges	13,180,927	-	-	-	1,306,697	14,487,624
Net appreciation in fair value of investments	2,908,575	-	-	-	-	2,908,575
Interest income	106,886	15,901	4,930	67	36,313	164,097
Other revenue	3,772,368	30,928	393,432	336,269	700,179	5,233,176
Total revenues	116,079,882	18,238,805	11,307,623	18,806,578	20,392,359	184,825,247
EXPENDITURES:						
Current operating:						
General government	18,476,897	-	-	-	1,276,144	19,753,041
Judicial	26,101,312	-	-	-	3,967,225	30,068,537
Public safety	35,687,372	-	-	-	516,703	36,204,075
Human services	4,980,689	20,394,839	11,747,534	22,210,824	6,776,329	66,110,215
Public works	5,662,241	-	-	-	817,793	6,480,034
Culture and recreation	3,447,930	-	-	-	-	3,447,930
Conservation development	3,168,131	-	-	-	6,028,203	9,196,334
Contributions	6,642,683	-	-	-	-	6,642,683
Capital outlay	9,447	-	-	-	-	9,447
Debt service:						
Principal retirement	-	-	-	-	8,334,508	8,334,508
Interest and fiscal charges	-	-	-	-	1,091,751	1,091,751
Total expenditures	104,176,702	20,394,839	11,747,534	22,210,824	28,808,656	187,338,555
Excess (deficiency) of revenues over expenditures	11,903,180	(2,156,034)	(439,911)	(3,404,246)	(8,416,297)	(2,513,308)
OTHER FINANCING SOURCES (USES):						
Capital leases	9,447	-	-	-	-	9,447
Transfers in	3,313,255	2,194,488	410,606	3,429,741	10,553,082	19,901,172
Transfers out	(18,538,059)	(38,454)	(28,691)	(25,495)	(2,079,224)	(20,709,923)
Total other financing sources (uses)	(15,215,357)	2,156,034	381,915	3,404,246	8,473,858	(799,304)
Net change in fund balance	(3,312,177)	-	(57,996)	-	57,561	(3,312,612)
Fund balance, beginning of year	70,393,533	-	331,233	-	17,018,922	87,743,688
Fund balance, end of year	\$ 67,081,356	\$ -	\$ 273,237	\$ -	\$ 17,076,483	\$ 84,431,076

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, 2011

Amounts reported for governmental activities in the statement of activities (page 38) are different because:

Net change in fund balances—total governmental funds (page 41) \$ (3,312,612)

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	\$ 5,304,440	
Depreciation expense	(4,789,496)	
Retirement of capital assets	(353,920)	
Accumulated depreciation on retirement of capital assets	<u>242,546</u>	
Net amount	\$ 403,570	403,570

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 assets. 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	\$ 8,334,508	
Net interest payable	9,462	
Amortized discount	(22,546)	
Accretion expense	<u>(3,657,020)</u>	
Net debt transactions	\$ 4,664,404	4,664,404

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 assets since there are liabilities equal to the assets acquired. This is the amount presented in the governmental fund statements.

Lease payments	\$ 347,254	
Lease additions	<u>(9,447)</u>	
Net lease transactions	\$ 337,807	337,807

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	\$ 3,503,312	
Prior year	<u>(3,457,938)</u>	
Net amount	\$ 45,374	45,374

Governmental funds do not report the long-term portion of liabilities for compensated absences.

Compensated absences	\$ (453,833)	
Workers' compensation	<u>140,189</u>	
Net transactions	\$ (313,644)	(313,644)

Governmental funds do not report other postemployment benefits
 Other postemployment benefits

\$ (1,388,085) (1,388,085)

Current year recognition of interest rate swaption proceeds that have not been previously recognized in the government-wide financial statements.

\$ 234,462 234,462

Changes in net assets of governmental activities (page 38) \$ 671,276

See accompanying notes to financial statements.

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

December 31, 2011

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
ASSETS:					
Current assets:					
Cash and cash equivalents	\$ 4,388,083	\$ 5,835,260	\$ 7,632,961	\$ 15,493,694	\$ 33,349,998
Receivables:					
Loans, current portion	91,774	-	-	-	91,774
Other	440,614	6,862,257	211,076	48,089	7,562,036
Due from other governments	983,883	-	-	-	983,883
Inventories	-	155,391	-	-	155,391
Restricted assets:					
Cash and cash equivalents	812	62,433	-	-	63,245
Other assets	25,816	105,382	-	-	131,198
Total current assets	5,930,982	13,020,723	7,844,037	15,541,783	42,337,525
Noncurrent assets:					
Loans receivable	4,149,854	-	-	-	4,149,854
Deferred outflow of resources	797,816	-	-	-	797,816
Loans receivable from component units	50,000	-	-	-	50,000
Land held for resale	20,756,200	-	-	-	20,756,200
Developed land due from Redevelopment Authority	16,304,846	-	-	-	16,304,846
Developed land due from Economic Growth Connection	5,015,835	-	-	-	5,015,835
Capital assets:					
Land	4,565,804	600	-	-	4,566,404
Buildings	-	24,211,019	6,099,563	-	30,310,582
Equipment, furniture and fixtures	87,013	15,176,098	19,528,773	2,574	34,794,458
Vehicles	46,178	-	769,655	9,450	825,283
Infrastructure	27,004,644	-	-	-	27,004,644
Total capital assets	31,703,639	39,387,717	26,397,991	12,024	97,501,371
Less: accumulated depreciation	(7,682,221)	(29,420,943)	(21,049,418)	(12,024)	(58,164,606)
Net capital assets	24,021,418	9,966,774	5,348,573	-	39,336,765
Total noncurrent assets	71,095,969	9,966,774	5,348,573	-	86,411,316
Total assets	\$ 77,026,951	\$ 22,987,497	\$ 13,192,610	\$ 15,541,783	\$ 128,748,841

(continued)

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

December 31, 2011

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Liabilities:					
Current liabilities					
Accrued liabilities	\$ 1,057,124	\$ 4,909,397	\$ 355,281	\$ 4,993,210	\$ 11,315,012
Payable from restricted assets	-	62,433	-	-	62,433
Due to other funds	58,048	7,959	2,939,726	147,985	3,153,718
Due to other governments	-	-	-	475,975	475,975
Unearned revenue	29,350	-	-	-	29,350
Due within one year					
Maturities of mortgages, loans and notes payable	864,465	-	-	-	864,465
Maturities of long-term debt	360,000	-	25,995	-	385,995
Maturities of interfund loan payable	291,591	-	-	-	291,591
Maturities of capital leases	-	50,582	-	-	50,582
Compensated absences	45,065	73,184	3,974	1,953	124,176
Workers compensation	-	507,611	-	-	507,611
Total current liabilities	2,705,643	5,611,166	3,324,976	5,619,123	17,260,908
Noncurrent liabilities:					
Due in more than one year					
Maturities of mortgages, loans and notes payable	9,207,216	-	-	-	9,207,216
Maturities of long-term debt	371,455	-	15,343,318	-	15,714,773
Maturities of interfund loan payable	2,048,568	-	-	-	2,048,568
Maturities of capital leases	-	197,346	-	-	197,346
Derivative instrument	797,816	-	-	-	797,816
Compensated absences	8,130	219,550	11,925	5,860	245,465
Workers compensation	-	2,117,058	-	-	2,117,058
Unfunded other postemployment benefits	-	1,126,887	293,190	14,073	1,434,150
Total noncurrent liabilities	12,433,185	3,660,841	15,648,433	19,933	31,762,392
Total liabilities	15,138,828	9,272,007	18,973,409	5,639,056	49,023,300
Net assets:					
Invested in capital assets, net of related debt	20,233,574	9,718,846	(10,020,740)	-	19,931,680
Restricted-economic development	812	-	-	-	812
Unrestricted	41,653,737	3,996,644	4,239,941	9,902,727	59,793,049
Total net assets	61,888,123	13,715,490	(5,780,799)	9,902,727	79,725,541
Total liabilities and net assets	\$ 77,026,951	\$ 22,987,497	\$ 13,192,610	\$ 15,541,783	\$ 128,748,841

See accompanying notes to financial statements.

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

Year Ended December 31, 2011

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Operating revenues:					
Charges for services	\$ 2,429,030	\$ 140,883	\$ 5,812,949	\$ 60,761,747	\$ 69,144,609
Patient fees	-	39,071,008	-	-	39,071,008
Sales of land	37,424	-	-	-	37,424
Miscellaneous income	-	2,909,790	56,579	1,050,180	4,016,549
Total operating revenues	<u>2,466,454</u>	<u>42,121,681</u>	<u>5,869,528</u>	<u>61,811,927</u>	<u>112,269,590</u>
Operating expenses:					
Salaries and wages	495,075	21,891,373	3,045,728	221,291	25,653,467
Employee benefits	200,669	10,315,702	1,250,390	101,060	11,867,821
Operating expenses	1,054,681	9,569,037	3,215,746	60,220,706	74,060,170
Depreciation	858,328	1,156,343	1,444,623	-	3,459,294
Grant expense	53,871	-	-	-	53,871
Total operating expenses	<u>2,662,624</u>	<u>42,932,455</u>	<u>8,956,487</u>	<u>60,543,057</u>	<u>115,094,623</u>
Operating income (loss)	<u>(196,170)</u>	<u>(810,774)</u>	<u>(3,086,959)</u>	<u>1,268,870</u>	<u>(2,825,033)</u>
Nonoperating revenues (expenses)					
Grants	281,802	84,026	-	-	365,828
Interest income	38,169	3,333	3,423	17,506	62,431
Other nonoperating expense	(266,685)	-	-	-	(266,685)
Interest expense	(336,163)	-	(721,101)	-	(1,057,264)
Total nonoperating revenues (expenses), net	<u>(282,877)</u>	<u>87,359</u>	<u>(717,678)</u>	<u>17,506</u>	<u>(895,690)</u>
Capital grants	<u>2,305,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,305,830</u>
Income (loss) before transfers	<u>1,826,783</u>	<u>(723,415)</u>	<u>(3,804,637)</u>	<u>1,286,376</u>	<u>(1,414,893)</u>
Transfers in	1,198,766	-	2,507,991	-	3,706,757
Transfers out	(1,420,374)	(36,074)	(17,680)	(1,423,878)	(2,898,006)
Net transfers	<u>(221,608)</u>	<u>(36,074)</u>	<u>2,490,311</u>	<u>(1,423,878)</u>	<u>808,751</u>
Change in net assets	<u>1,605,175</u>	<u>(759,489)</u>	<u>(1,314,326)</u>	<u>(137,502)</u>	<u>(606,142)</u>
Net assets, beginning of year	<u>60,282,948</u>	<u>14,474,979</u>	<u>(4,466,473)</u>	<u>10,040,229</u>	<u>80,331,683</u>
Net assets, end of year	<u>\$ 61,888,123</u>	<u>\$ 13,715,490</u>	<u>\$ (5,780,799)</u>	<u>\$ 9,902,727</u>	<u>\$ 79,725,541</u>

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2011

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Cash flows from operating activities					
Receipts from patient services	\$ -	\$ 39,813,488	\$ -	\$ -	\$ 39,813,488
Charges for other services	-	140,883	-	60,761,747	60,902,630
Receipts from miscellaneous sources	964,738	2,906,326	56,579	1,046,608	4,974,251
Receipts from telephone 911 surcharges	-	-	5,826,543	-	5,826,543
Receipts from land sales	37,424	-	-	-	37,424
Receipts from leasing activities	1,322,879	-	-	-	1,322,879
Payment to employees	(504,401)	(21,833,100)	(3,053,025)	(221,291)	(25,611,817)
Payment to employees benefits	(200,669)	(10,057,178)	(1,139,430)	(88,591)	(11,485,868)
Payment to suppliers and operations	(885,321)	(8,977,909)	(1,656,118)	(59,586,168)	(71,105,516)
Net cash provided by operating activities	<u>734,650</u>	<u>1,992,510</u>	<u>34,549</u>	<u>1,912,305</u>	<u>4,674,014</u>
Cash flow from noncapital financing activities					
Transfers in	1,198,766	-	2,507,991	-	3,706,757
Transfers (out)	(1,409,019)	(36,074)	(17,680)	(1,516,655)	(2,979,428)
Grants received	281,802	84,026	-	-	365,828
Grants issued	(261,900)	-	-	-	(261,900)
Net cash provided by (used in) noncapital financing activities	<u>(190,351)</u>	<u>47,952</u>	<u>2,490,311</u>	<u>(1,516,655)</u>	<u>831,257</u>
Cash flow from capital financing and related financing activities					
Loan receivable payments received	678,325	-	-	-	678,325
Principal payments on capital leases	-	(49,877)	-	-	(49,877)
Principal payments on long-term debt	(1,026,335)	-	(45,492)	-	(1,071,827)
Payments on Westmoreland County line of credit	(99,339)	-	-	-	(99,339)
Proceeds - Westmoreland County long term debt	20,283	-	-	-	20,283
Proceeds - from sale of capital assets	249,169	-	-	-	249,169
Capital grants received	2,017,130	-	-	-	2,017,130
Interest paid on long term debt	(336,163)	-	(699,825)	-	(1,035,988)
Acquisition, construction and improvement of capital assets	(1,237,099)	(657,223)	(71,907)	-	(1,966,229)
Net cash provided by (used in) capital and related financing activities	<u>265,971</u>	<u>(707,100)</u>	<u>(817,224)</u>	<u>-</u>	<u>(1,258,353)</u>
Cash flows from investing activities					
Interest	38,169	3,333	3,423	17,506	62,431
Net cash provided by investing activities	<u>38,169</u>	<u>3,333</u>	<u>3,423</u>	<u>17,506</u>	<u>62,431</u>
Net increase in cash and cash equivalents	848,439	1,336,695	1,711,059	413,156	4,309,349
Cash and cash equivalents, beginning of year	<u>3,540,456</u>	<u>4,560,998</u>	<u>5,921,902</u>	<u>15,080,538</u>	<u>29,103,894</u>
Cash and cash equivalents, end of year	<u>4,388,895</u>	<u>5,897,693</u>	<u>7,632,961</u>	<u>15,493,694</u>	<u>33,413,243</u>
Cash and cash equivalents balance sheet	4,388,083	5,835,260	7,632,961	15,493,694	33,349,998
Restricted assets considered cash and cash equivalents	<u>812</u>	<u>62,433</u>	<u>-</u>	<u>-</u>	<u>63,245</u>
Cash and cash equivalents combining statement of cash flows	<u>\$ 4,388,895</u>	<u>\$ 5,897,693</u>	<u>\$ 7,632,961</u>	<u>\$ 15,493,694</u>	<u>\$ 33,413,243</u>

(continued)

COUNTY OF WESTMORELAND , PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2011

	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)	\$ (196,170)	\$ (810,774)	\$ (3,086,959)	1,268,870	\$ (2,825,033)
Adjustments to reconcile operating loss to net cash used in operating activities:					
Depreciation	858,328	1,156,343	1,444,623	-	3,459,294
Loss on disposition of capital assets	-	(3,464)	-	-	(3,464)
(Increase) decrease in:					
Accounts/ other receivable	(148,413)	742,480	13,594	(47,114)	560,547
Inventory	-	7,922	-	-	7,922
Other assets	(394)	7,147	712,582	-	719,335
Increase (decrease) in:					
Accrued liabilities	229,840	717,179	(57,253)	681,652	1,571,418
Due to other funds	-	303	898,316	-	898,619
Compensated absences and workers' compensation	(8,541)	(250,134)	9,247	3,912	(245,516)
Unfunded other postemployment benefits	-	425,508	100,399	4,985	530,892
Total adjustments	<u>930,820</u>	<u>2,803,284</u>	<u>3,121,508</u>	<u>643,435</u>	<u>7,499,047</u>
Net cash provided by operating activities	<u>\$ 734,650</u>	<u>\$ 1,992,510</u>	<u>\$ 34,549</u>	<u>\$ 1,912,305</u>	<u>\$ 4,674,014</u>
Schedule of noncash investing, capital and financing activities:					
Proceeds from capital lease	<u>\$ -</u>	<u>\$ 273,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273,414</u>

See accompanying notes to financial statements.

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

December 31, 2011

	Pension Trust Fund Employees' Retirement Trust	Agency Funds
	<u> </u>	<u> </u>
Assets:		
Cash and cash equivalents	\$ 16,316,750	\$ 6,206,457
Investments		
US Government securities	16,489,399	-
Domestic corporate debt obligations	32,917,351	-
Municipal bonds	1,482,513	-
Domestic common stock	123,008,692	-
Registered investment companies	36,699,221	-
Mutual funds	6,657,883	-
Partnership/Joint venture	40,423,376	-
Asset backed securities	32,392,858	-
Mortgages	<u>21,047,343</u>	<u>-</u>
Total investments	311,118,636	-
Receivables:		
Interest and dividends	<u>2,240,647</u>	<u>-</u>
Total receivables	2,240,647	-
Total assets	<u>329,676,033</u>	<u>6,206,457</u>
Liabilities:		
Other liabilities	266,245	717,915
Payable upon court order	-	1,355,662
Due to individuals	-	1,278,977
Due to various taxing units	-	2,682,581
Due to Commonwealth of Pennsylvania	-	49,171
Due to law enforcement agencies	<u>-</u>	<u>122,151</u>
Total liabilities	<u>266,245</u>	<u>6,206,457</u>
Net Assets:		
Held in trust for pension benefits	<u>\$ 329,409,788</u>	<u>\$ -</u>

See accompanying notes to financial statements.

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

Year Ended December 31, 2011

	<u>2011</u>
Additions:	
Contributions:	
Employer	\$ 7,955,926
Plan members	<u>7,387,713</u>
Total contributions	<u>15,343,639</u>
Investment income:	
Net (depreciation) in fair value of investments	(11,797,578)
Interest	4,483,016
Dividends	2,921,657
Miscellaneous investment income	<u>6,842,253</u>
Total investment income	2,449,348
Less: Investment expense	<u>1,320,978</u>
Net investment income	<u>1,128,370</u>
Total additions	<u>16,472,009</u>
Deductions:	
Pension benefits	15,538,555
Death benefits	517,595
Refund of contributions	1,007,683
Administrative expense	<u>58,681</u>
Total deductions	<u>17,122,514</u>
Net (decrease)	(650,505)
Net assets held in trust for pension benefits:	
Beginning of the year	<u>330,060,293</u>
End of the year	<u>\$ 329,409,788</u>

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements

December 31, 2011

(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. 39 *"Determining Whether Certain Organizations Are Component Units"*, the criteria used by the County to evaluate the possible inclusion of related entities (Authorities, Boards, Councils, etc.) within its 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 its 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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 Industrial Park 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 2011, Westmoreland County's contribution to the Westmoreland County Transit Authority was \$251,709.

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 2011, Westmoreland County's contribution to the Westmoreland County Airport Authority was \$2,000,391.

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Westmoreland County Industrial Park Authority (WIPA)

The Westmoreland County industrial Park Authority was established in 1995 pursuant to the Municipality Authorities Act of 1945 (Public Law – 382) to own, operate and maintain sewage facilities and systems in industrial parks situated in the County which are presently owned, developed, managed, operated and/or sponsored by Westmoreland County Industrial Development Corporation. A five-member board, all of whom are appointed by the County Commissioners, administers the Industrial Park Authority. County employees are responsible for managing the Industrial Park Authority under a contract between the Industrial Park Authority and the County. The Commissioners are also responsible for review and approval of the annual budget.

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

WIPA 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 2011, Westmoreland County's contribution to the Westmoreland County Community College was \$4,390,583.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(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. For the most part, the effect of interfund activity has been removed from these statements. The County's policy is to eliminate internal activity by distinguishing overhead cost which are eliminated during consolidation from interfund services provided and used. 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 an other 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 assets, 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.

When both restricted and unrestricted resources are combined in a fund, expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 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 assets. 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 assets, 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 an other 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 assets. The Board applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict 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 an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than an expense.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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.

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.

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.

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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.

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. 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.

F. 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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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

G. 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.

H. Restricted Assets

Assets whose use is limited to a specific purpose have been classified as "restricted" in the statements of net assets and balance sheets and offset by either corresponding liabilities or reserved and restricted net assets 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.

I. Net Assets/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 prior to fiscal year-end by the County's highest level of authority.

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 has delegated the authority to the Director of Financial Administration to determine the allocation of the assigned funds.

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

The government-wide and business-type activities fund financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- *Invested In Capital Assets, Net of Related Debt* – This category groups all capital assets, including infrastructure, into one component of net assets. 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 Assets* – 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 Assets* – This category represents net assets 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.

J. 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 revenue in the fund financial statements.

K. 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, 2011, 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.

L. 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 Assets. Bond premiums and discounts, as well as issuance costs, 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 and bond issuance costs are reported as a deduction from or an addition to the new debt liability.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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.

M. 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.

N. Unearned/Deferred 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, deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred 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 deferred revenue is removed from the governmental funds' balance sheet and revenue is recognized.

O. Adoption of Governmental Accounting Standards Board Statements

The County adopted the provisions of GASB Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type.*" The adoption of this statement's effect on the financial reporting information of the County is shown on the Governmental Funds Balance Sheet page 39, the Nonmajor Governmental Funds Combining Balance Sheet page 140, the Nonmajor Special Revenue Funds Combining Balance Sheet page 143, the Nonmajor Debt Service Funds Combining Balance Sheet page 155, and the Nonmajor Capital Projects Funds Combining Balance Sheet page 161.

The County adopted the provisions of GASB Statement No. 59, "*Financial Instruments Omnibus.*" The adoption of this statement had no effect on the financial reporting information of the County.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

P. Pending Changes in Accounting Principles

In December 2009, the GASB issued Statement No. 57, "OPEB Measurements by agent Employers and Agent Multiple-Employer Plans." The County is required to adopt Statement No. 57 for its calendar year 2012 financial statements.

In November 2010, the GASB issued Statement No. 61, "The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34." The County is required to adopt Statement No. 61 for its calendar year 2013 financial statements.

In December 2010, the GASB issued Statement No. 62 "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements." The County is required to adopt Statement No. 62 for its calendar year 2012 financial statements.

In June 2011, the GASB issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position." The County is required to adopt Statement No. 63 for its calendar year 2012 financial statements.

In June 2011, the GASB issued Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53." The County is required to adopt Statement No. 64 for its calendar year 2012 financial statements.

In March 2012, the GASB issued Statement No. 65, "Items Previously Reported as Assets and Liabilities." The County is required to adopt Statement No. 65 for its calendar year 2012 financial statements.

In March 2012, the GASB issued Statement No. 66, "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62." The County is required to adopt Statement No. 66 for its calendar year 2013 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 carrying values of cash and cash equivalents and investments at December 31, 2011, excluding the pension trust fund, are summarized by financial statement classification below:

	<u>Book Balance</u>	<u>Bank Balance</u>
Primary Government		
Unrestricted Cash	\$ 81,431,103	\$ 80,961,577
Unrestricted Investments	1,000,000	1,000,000
Restricted Cash	11,437,242	11,431,697
Restricted Investments	<u>24,099,687</u>	<u>24,099,686</u>
Subtotal	<u>117,968,032</u>	<u>117,492,960</u>
Fiduciary		
Unrestricted Cash	<u>6,206,457</u>	<u>8,747,166</u>
Total Primary Government	<u>\$ 124,174,489</u>	<u>\$ 126,240,126</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Deposits

At December 31, 2011, the County's primary government's deposits, excluding the pension trust fund, had a carrying amount of \$99,074,802 and a bank balance of \$101,140,440. Of the bank balance, \$2,089,934 was covered by federal depository insurance, and \$99,050,506 in deposits are covered by collateral held under the Pooling Method.

As of December 31, 2011, the primary government had \$12,215 cash on hand.

Investments

As of December 31, 2011, the County's primary government, excluding the pension trust fund, had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than</u>		
		<u>1 Year</u>	<u>1-5 Years</u>	<u>5-10 Years</u>
US Government Treasuries	\$ 24,099,687	\$ -	\$ 4,405,419	\$ 19,694,268
Certificate of Deposit	1,000,000	1,000,000	-	-
Total	\$ 25,099,687	\$ 1,000,000	\$ 4,405,419	\$ 19,694,268

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 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, 2011, the County's operating investments had credit quality ratings as follows:

<u>Investment Type</u>	<u>Credit Quality Rating</u>	<u>Percent of Investment Type</u>
U.S. Government Agencies	AAA	100%

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 \$101,140,440 in deposits, \$99,050,506 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, 2011.

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, 2011, cash and cash equivalents consisted of the following:

	<u>2011</u>
Checking	\$ 3,122,930
Cash Equivalents	7,582,477
Short-Term Investments	<u>5,611,343</u>
Total	<u>\$ 16,316,750</u>

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, 2011, the change in the relationship between cost and fair value of investments was:

	Fair Value	Cost	Net Unrealized Appreciation (Depreciation)
<u>Beginning of Year:</u>			
US Government Securities	\$ 53,257,898	\$ 52,942,793	\$ 315,105
Municipal Bonds	998,645	1,060,646	(62,001)
Domestic Corporate Debt Obligations	27,395,170	26,075,370	1,319,800
Domestic Common Stock	134,441,905	111,524,037	22,917,868
Registered Investment Companies	44,330,223	36,882,958	7,447,265
Partnerships/Joint Ventures	35,481,086	22,386,456	13,094,630
Asset Backed Securities	16,074,388	15,521,524	552,864
Mutual Funds-Fixed Income	<u>6,646,932</u>	<u>5,114,538</u>	<u>1,532,394</u>
Total	<u>318,626,247</u>	<u>271,508,322</u>	<u>47,117,925</u>
<u>End of Year:</u>			
US Government Securities	16,489,399	16,677,209	(187,810)
Municipal Bonds	1,482,513	1,313,033	169,480
Domestic Corporate Debt Obligations	32,917,351	31,264,437	1,652,914
Domestic Common Stock	123,008,692	106,479,010	16,529,682
Registered Investment Companies	36,699,221	37,552,293	(853,072)
Partnerships/Joint Venture	40,423,376	30,386,456	10,036,920
Asset Backed Securities	32,392,858	31,542,850	850,008
Mutual Funds-Fixed Income	6,657,883	5,328,419	1,329,464
Mortgages	<u>21,047,343</u>	<u>20,598,812</u>	<u>448,531</u>
Totals	<u>\$ 311,118,636</u>	<u>\$ 281,142,519</u>	<u>29,976,117</u>
Net Unrealized (Depreciation)			(17,141,808)
Net Realized Gain on Sale of Investments			<u>5,344,230</u>
Net (Depreciation) in Fair Value of Investments			<u>\$ (11,797,578)</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 net assets at December 31, 2011:

3,706,992 shares of Advisors Inner Circle Fund, Inc., (McKee International Equity Institutional Class) which is a Registered Investment Company and represents 11.32 percent of the Plan's Net Assets.

18,934,054 shares of Grosvenor Institutional Partners, LTD which is a publicly traded partnership and represents 5.84 percent of the Plan's Net Assets.

There were no other investments in any one organization that represents 5 percent or more of plan net 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, 2011, the Fund's deposits for cash and cash equivalents had a carrying amount of \$10,705,407 and a bank balance of \$10,870,287 of which \$10,620,287 was collateralized as follows:

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

Citizens Bank	\$ 3,037,810
PNC Advisors	<u>7,582,477</u>
Total	<u>\$ 10,620,287</u>

At December 31, 2011, \$250,000 of the Fund's bank balance was covered by Federal Depository Insurance Corporation (FDIC) insurance.

Deposits held at Citizens Bank represents 2.92 percent of the Fund's cash and cash equivalents. Cash equivalents held at PNC Advisors represents 97.08 percent. These deposits do not include short term investments.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

As of December 31, 2011, the Fund's investments are as follows:

	Fair Value	Actual Rating	No Maturity Date	13-24 Months	25-60 Months	More Than 60 Months
US Government Securities	\$ 16,489,399	AAA	\$ -	\$ 3,285,746	\$ 4,763,730	\$ 8,439,923
Municipal Bonds	1,482,513	BAA1	-	-	214,206	1,268,307
Domestic Corporate Debt Obligations	32,917,351	BAA3	-	580,310	14,553,827	17,783,214
Domestic Common Stock	123,008,692	N/A	123,008,692	-	-	-
Registered Investment Companies	36,699,221	N/A	36,699,221	-	-	-
Partnerships/Joint Ventures	40,423,376	N/A	40,423,376	-	-	-
Asset Backed Securities	32,392,858	B2	-	10,401,682	7,216,689	14,774,487
Mutual Funds-Fixed Income	6,657,883	N/A	6,657,883	-	-	-
Mortgages	21,047,343	N/A	-	500,902	19,499,858	1,046,583
Totals	\$ 311,118,636		\$ 206,789,172	\$ 14,768,640	\$ 46,248,310	\$ 43,312,514

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011, 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 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 custodial credit risk for investments is the risk that in the event of failure the counterparty (e.g. Broker-dealer) to a transaction, a government will not be able to recover the value of its investment in collateral securities that are held in the possession of another party.

The Authority's policy with regards to custodial credit risk are in compliance with Act 72 of the Commonwealth of Pennsylvania.

At December 31, 2011, \$95,726 of the Authority's total bank deposits of \$345,726 were exposed to custodial credit risk as follows:

Covered by FDIC Insurance	\$ 250,000
Secured by pooled collateral	<u>95,726</u>
Total Bank Deposits	<u>\$ 345,726</u>

At December 30, 2011, the amounts held by the Trustee had the following cash equivalents:

	S&P Rating	Moody's	Average Maturity	Fair Value
MTB US Govt Money Market Fund	AAAm	Aaa	37 Days	\$1,557

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, 2011, the Authority had the following investments:

<u>Investment Type:</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Months)</u>
<i>Restricted:</i>		
Commercial Paper	<u>\$444,561</u>	0.30
Portfolio Weighted Average Maturity (Months)		0.30

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011, 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, 2011, 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 \$444,561 investment in commercial paper, \$444,561 of the underlying securities are held by the investment's counterparty, not in the name of the Authority.

Westmoreland County Industrial Park Authority

Deposits are reported as cash and cash equivalents.

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 Authority does not have a deposit policy for custodial credit risk. As of December 31, 2011, \$-0- of the Authority's bank balances of \$30,324 were exposed to custodial credit risk, as the bank balances were uninsured and collateralized with securities held by pledging financial institution's trust department or agent, but not in the Authority's name.

Westmoreland County Community College

WCCC Deposits

At June 30, 2011, the carrying amounts of WCCC reconciled cash accounts (checking accounts and money markets) were \$18,218,816. 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, 2011, the carrying amount of Foundation cash accounts (checking accounts and money markets) was \$636,767. 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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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	\$ 2,100,000
Foundation		
S&T Wealth Management*		1,292,220
United States Treasury Strips	Aug 11 thru Aug 18	<u>774,012</u>
	Total	<u>\$ 4,166,232</u>

*Includes fixed income securities, mutual funds and equities.

Foundation - Investments

As of June 30, 2011

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Securities, mutual funds and fixed income	\$ 1,121,833	\$ 1,292,220	\$ 1,292,220
Treasury strips	372,022	422,745	422,745
Interest receivable	351,267	351,267	351,267
Total	<u>\$ 1,845,122</u>	<u>\$ 2,066,232</u>	<u>\$ 2,066,232</u>

The following summarizes the investment return and its net asset classification for the year ended June 30, 2011:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Interest and dividends	\$ 51,360	\$ 18,151	\$ -	\$ 69,511
Realized unrealized gains (losses)	76,245	55,590	40,893	172,728
Total return on investments	<u>\$ 127,605</u>	<u>\$ 73,741</u>	<u>\$ 40,893</u>	<u>\$ 242,239</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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. Collateralization 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.

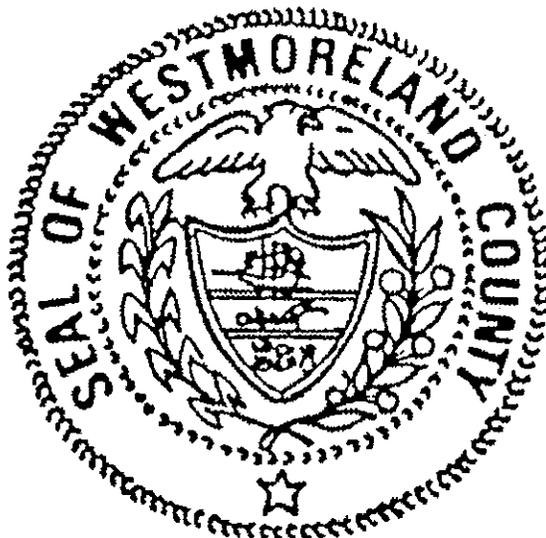
Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits might not be recovered. The Authority does not have a policy regarding custodial credit risk; however, deposits are in compliance with Act 72. As of June 30, 2011, \$2,046,693 of the Authority's bank balance of \$3,448,438 were exposed to custodial credit risk as follows:

United and Uncollateralized with securities held by pledging financial institutions on a pooled basis	<u>\$2,046,693</u>
--	--------------------

As of June 30, 2011, \$1,401,745 of the Authority's bank balances were covered by FDIC insurance and \$859,826 were with Pennsylvania Local Government Investment Trust (PLGIT) 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, 2011, 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.



COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(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. In addition, certain funds may receive funds that are due to other funds and have not disbursed the funds at year-end. The individual interfund receivable and payable balances at year end are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds		
General Fund	\$ 8,116,375	\$ 550,691
Behavioral Health/Developmental Services	147,566	10,557
Area Agency on Aging	-	5,312
Childrens Bureau	<u>430,691</u>	<u>4,377,969</u>
Total Major Funds	<u><u>8,694,632</u></u>	<u><u>4,944,529</u></u>
 Other Governmental Funds		
<u>Special Revenue Funds</u>		
Liquid Fuels	-	88,853
Domestic Relations	-	85,623
Human Services	-	617
Hazmat Response	-	199
Offender Supervision	-	100,748
Hotel Tax	-	336
Prison Canteen	120,000	15
 <u>Debt Service Funds</u>		
General Obligations Bonds	17,268	-
 <u>Capital Projects Funds</u>		
Community Development	-	346,718
Home Investment	-	12,799
Neighborhood Stabilization	-	<u>97,745</u>
Total Other Governmental Funds	<u><u>137,268</u></u>	<u><u>733,653</u></u>
 Proprietary Funds		
Industrial Development Corporation	-	58,048
Westmoreland Manor	-	7,959
911 Surcharge	-	2,939,726
Health Choices	-	<u>147,985</u>
Total Proprietary Funds	<u><u>-</u></u>	<u><u>3,153,718</u></u>
 Total Primary Government	 <u><u>\$ 8,831,900</u></u>	 <u><u>\$ 8,831,900</u></u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Interfund loan receivable/loan payable

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

	<u>Interfund Loan Receivable</u>	<u>Interfund Loan Payable</u>
General Fund	\$ 281,591	\$ -
<u>Capital Project Funds</u>		
Community Development Fund	2,048,568	-
UDAG Fund	<u>10,000</u>	<u>-</u>
Total Governmental Funds	<u>2,340,159</u>	<u>-</u>
<u>Proprietary Fund</u>		
Industrial Development Corporation	<u>50,000</u>	<u>2,340,159</u>
Total Proprietary Funds	<u>50,000</u>	<u>2,340,159</u>
Total Primary Government	<u>2,390,159</u>	<u>2,340,159</u>
<u>Component Units</u>		
Industrial Park Authority	<u>-</u>	<u>50,000</u>
Total Component Units	<u>-</u>	<u>50,000</u>
Total Primary Government/Component Units loan receivable/payable	<u>\$ 2,390,159</u>	<u>\$ 2,390,159</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

The County affects a variety of transactions between its funds. Transfers occur if a certain fund is required to or is utilized to fund the operations of another fund. The majority of the transfers are from the General Fund in order to cover the operating expenses of other funds. A summary of transfers is as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
Major Funds		
General Fund	\$ 3,313,255	\$ 18,538,059
Behavioral Health/Developmental Services	2,194,488	38,454
Area Agency on Aging	410,606	28,691
Children's Bureau	<u>3,429,741</u>	<u>25,495</u>
Total Major Funds	<u>9,348,090</u>	<u>18,630,699</u>
Other Governmental Funds		
<u>Special Revenue Funds</u>		
Liquid Fuels	-	88,853
Domestic Relations	1,378,611	176,094
Human Services	206,965	513
Hazmat Response	-	561
Offender Supervision	-	452,028
Records Improvement	-	14,105
Hotel Tax	-	7,105
Prison Canteen	120,000	-
Recorder of Deeds Improvement	-	151,388
<u>Debt Service Funds</u>		
1993 F&G Refunding Bonds	2,060,000	-
1997 Refunding Bonds	25,895	-
1999 C General Obligation Bonds	333,735	-
General Obligation Bonds	6,427,876	-
<u>Capital Project Funds</u>		
Community Development	-	370,523
Home Investment	-	193
General Capital Reserve	-	636,185
County Election	-	156,142
2003A Construction Fund	<u>-</u>	<u>25,534</u>
Total Other Governmental Funds	<u>10,553,082</u>	<u>2,079,224</u>
Proprietary Funds		
Industrial Development Corporation	1,198,766	1,420,374
Westmoreland Manor	-	36,074
911 Surcharge	2,507,991	17,680
Health Choices	<u>-</u>	<u>1,423,878</u>
Total Proprietary Funds	<u>3,706,757</u>	<u>2,898,006</u>
Total Primary Government Transfers	<u>\$ 23,607,929</u>	<u>\$ 23,607,929</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(5) Capital Assets

Capital assets activity for the year ended December 31, 2011 was as follows:

	<u>Primary Government</u>			
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,285,218	\$ 39,028	\$ -	\$ 3,324,246
Construction in progress	<u>1,305,416</u>	<u>666,957</u>	<u>(638,736)</u>	<u>1,333,637</u>
 Total capital assets not being depreciated	 <u>4,590,634</u>	 <u>705,985</u>	 <u>(638,736)</u>	 <u>4,657,883</u>
Capital assets being depreciated:				
Buildings and improvements	77,545,774	2,215,524	(180,142)	79,581,156
Equipment, furniture and fixtures	13,600,032	579,379	(116,095)	14,063,316
Vehicles	6,037,284	266,113	(57,683)	6,245,714
Infrastructure	<u>31,295,920</u>	<u>2,176,175</u>	<u>-</u>	<u>33,472,095</u>
 Total capital assets being depreciated	 <u>128,479,010</u>	 <u>5,237,191</u>	 <u>(353,920)</u>	 <u>133,362,281</u>
 Capital assets at historical cost	 <u>133,069,644</u>	 <u>5,943,176</u>	 <u>(992,656)</u>	 <u>138,020,164</u>
Less accumulated depreciation for:				
Buildings and improvements	(37,622,545)	(2,333,959)	72,057	(39,884,447)
Equipment, furniture and fixtures	(10,835,485)	(1,154,916)	116,095	(11,874,306)
Vehicles	(4,555,258)	(609,684)	54,394	(5,110,548)
Infrastructure	<u>(17,080,769)</u>	<u>(690,937)</u>	<u>-</u>	<u>(17,771,706)</u>
 Total accumulated depreciation	 <u>(70,094,057)</u>	 <u>(4,789,496)</u>	 <u>242,546</u>	 <u>(74,641,007)</u>
 Governmental activities capital assets, net	 <u>\$ 62,975,587</u>	 <u>\$ 1,153,680</u>	 <u>\$ (750,110)</u>	 <u>\$ 63,379,157</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 4,566,404	\$ -	\$ -	\$ 4,566,404
Total capital assets not being depreciated	4,566,404	-	-	4,566,404
Capital assets being depreciated:				
Buildings and improvements	30,310,582	-	-	30,310,582
Equipment, furniture and fixtures	34,183,526	1,005,982	(395,050)	34,794,458
Vehicles	825,283	-	-	825,283
Infrastructure	25,768,794	1,235,850	-	27,004,644
Total capital assets being depreciated	91,088,185	2,241,832	(395,050)	92,934,967
Total capital assets at historical cost	95,654,589	2,241,832	(395,050)	97,501,371
Less accumulated depreciation				
Buildings and improvements	(18,122,669)	(422,258)	-	(18,544,927)
Equipment, furniture and fixtures	(29,366,043)	(2,188,666)	316,764	(31,237,945)
Vehicles	(805,068)	(4,757)	-	(809,825)
Infrastructure	(6,728,296)	(843,613)	-	(7,571,909)
Total accumulated depreciation	(55,022,076)	(3,459,294)	316,764	(58,164,606)
Business-type activities capital assets, net	\$ 40,632,513	\$ (1,217,462)	\$ (78,286)	\$ 39,336,765

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Depreciation expense was charged to functions as follows:

Governmental activities:	
Administration	\$ 557,813
Judicial - Courts	286,848
Judicial - Court related	345,163
Public Safety - Corrections	1,655,214
Public Safety - Emergency Management	481,863
Public Safety - Other	54,908
Public Works	903,166
Human Services - Children and Youth	38,863
Human Services - Behavioral Health	37,245
Human Services - Aging	76,459
Human Services - Other	3,590
Parks and recreation	336,109
Planning and Development	<u>12,255</u>
Total governmental activities depreciation expense	<u>\$ 4,789,496</u>
Business-type activities:	
Industrial Development	\$ 858,328
Nursing Home	1,156,343
9-1-1 Communications	<u>1,444,623</u>
Total business-type activities depreciation expense	<u>\$ 3,459,294</u>

(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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 revenues in the period in which contributions are due.

3. Funding Status and Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 84.6 percent funded. The actuarial accrued liability for benefits was \$369,072,999 and the actuarial value of assets was \$312,113,726, resulting in an unfunded accrued liability (UAAL) of \$(56,959,273). The covered payroll (annual payroll of active employees covered by the plan) was \$77,360,215 and the ratio of the UAAL to the covered payroll was 73.6%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. Because this method does not identify or separately amortize unfunded actuarial accrued liabilities, information about funded status and funding progress is presented using the entry age actuarial cost method for that purpose, and that the information presented is intended to serve as a surrogate for the funding progress of the plan.

4. Annual Pension Cost and Net Pension Obligations

For 2011, the annual required contribution was \$7,955,926, the interest on the net pensions obligation was \$-0- and the adjustment to the annual required contribution was \$-0-, which resulted in an annual pension cost of \$7,955,926. The County contributed \$7,955,926 for 2011, which resulted in no change in the net pension obligation for a December 31, 2011 balance of \$-0-.

The annual required contribution for the current year was determined as part of the December 31, 2010, actuarial valuation. The actuarial methods and assumptions included:

Actuarial Cost Method: Aggregate Actuarial Cost

Asset Valuation Method: 5-year Smoothed Market

Actuarial Assumptions: The plan uses the aggregate actuarial cost method, which does not identify or separately amortize unfunded actuarial liabilities.

- (a) 7.50 percent investment rate of return and
- (b) projected salary increase of 3.50%.
- (c) (a) and (b) included an inflation component of 3 percent.

The assumption did not include any cost of living adjustments (COLA), which are provided at the discretion of the Retirement Board.

5. Three Year Trend Information:

Fiscal Year Ending	Annual Pension Costs (APC)	Percentage Of APC Contributed	Net Pension Asset
12/31/2009	\$ 8,345,240	99.16%	\$ (1,417,819)
12/31/2010	7,612,781	81.38%	-
12/31/2011	7,955,926	100.00%	-

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011, the Westmoreland County Retirement System had 937 active members, with approximately 196 members eligible for hospital coverage and 173 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 2011, the County contributed \$1,181,956 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	\$ 2,218,744	\$ 849,032	\$ 103,560	\$ 5,811	\$ 3,177,147
Interest on Net OPEB Obligation	168,632	31,562	8,676	409	209,279
ARC Adjustment	(230,044)	(43,056)	(11,835)	(558)	(285,493)
Annual OPEB Cost	\$ 2,157,332	\$ 837,538	\$ 100,401	\$ 5,662	\$ 3,100,933
Contributions made	769,247	412,030	2	677	1,181,956
Net Increase in Net OPEB Obligation	\$ 1,388,085	\$ 425,508	\$ 100,399	\$ 4,985	\$ 1,918,977
Net OPEB obligation-beginning of year	3,747,390	701,379	192,791	9,088	4,650,648
Net OPEB obligation-end of year	\$ 5,135,475	\$ 1,126,887	\$ 293,190	\$ 14,073	\$ 6,569,625

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:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2009	\$ 2,221,179	40.06%	\$ 3,151,502
12/31/2010	2,831,151	47.05%	4,650,648
12/31/2011	3,100,933	38.12%	6,569,625

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Funded Status and Funding Progress. As of January 1, 2012, the most recent actuarial valuation date, the Plan was not funded. The actuarial accrued liability for benefits was \$25,032,236 and there were no assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$25,032,236. The covered payroll was \$79,578,330, and the ratio of the UAAL to the covered payroll was 31.5%.

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, 2012 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 12% initially, reduced by decrements to an ultimate rate of 5%. 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, 2011 was \$232,403 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 \$14,139 in 2011. 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, 2011, there were 13 plan members.

For the year ended December 31, 2011, the Authority contributed \$57,776 to the pension plan, of which the Authority was reimbursed \$9,587 from Rostraver Airport. Westmoreland County Airport Authority's share of annual payroll and covered payroll for the year ended December 31, 2011, were \$651,055 and \$481,890, respectively.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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	\$	83,154
Interest on Net OPEB Obligation		5,499
ARC Adjustment		<u>(7,502)</u>
Annual OPEB Cost		81,151
Contributions made		<u>(24,270)</u>
Net Increase in Net OPEB Obligation		56,881
Net OPEB obligation-beginning of year		122,194
Net OPEB obligation-end of year	\$	<u>179,075</u>

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.

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2009	\$ 83,154	24.79%	\$ 62,537
12/31/2010	82,129	27.36%	122,194
12/31/2011	81,151	29.91%	179,075

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Funded Status and Funding Progress. As of December 31, 2009, the actuarial accrued liability for benefits was \$763,609, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$547,411 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 139%. 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 –

	<u>Medical</u>
2011-2012	9.0%
2012-2013	8.0%
2013-2014	7.0%
2014-2015	6.0%
2015-2016	5.0%
2016-2017	5.0%
2017 and after	5.0%

Medical costs for the time period May 1, 2010 through April 30, 2011 are known. Medical costs for the time period May 1, 2011 through April 30, 2012 are assumed to be 9% higher than current costs.

Discount Rate – The discount rate of 4.5% 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 established 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, 2011, the employer's current year covered payroll and its total current year payroll for all employees are \$484,681 and \$463,934, respectively. Contribution requirements for the current year by the employees and employer are \$24,234, or 5 percent of the employer's current year covered payroll. Actual contributions to the plan by employees and employer were \$24,234 and \$24,234 respectively.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011 was \$503,617, 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 \$24,466 in 2011. 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, 2011 was approximately \$1,499,444.

The three (3) pension plans have the following contribution requirements as of June 30, 2011:

1. PSERS

- A. Westmoreland County Community College contributes 5.00% and .64% of covered payroll for pension and health insurance, respectively.
- 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.
- C. Payroll for employees covered by PSERS for the year ended June 30, 2011, was \$1,898,882. Total contributions by the College amounted to \$62,382.

2. SERS

- A. Westmoreland County Community College contributes 4.11% of gross wages as of June 30, 2011.
- 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, 2011 was \$1,625,460. Total contributions by the College amounted to \$66,648.

3. TIAA - CREF

- A. Westmoreland County Community College contributes 10% of gross wages for all participants as of June 30, 2011.
- B. Employees contribute 5.0% of gross wages.
- C. Payroll for employees covered by TIAA-CREF for the year ended June 30, 2011 was \$13,726,043. Total contributions by the College amounted to \$1,370,414.

(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, 2011, \$281,591 is due to the County of Westmoreland, and interest paid and accrued for 2011 was \$5,803.

In 1993, WCIDC entered into an agreement with the Municipal Authority of New Kensington to purchase a property easement for the installation of a water line. Principal and interest payments under this agreement will be made by WCIDC in twenty annual installments of \$12,970, beginning May 1, 1993. The principal and interest due on the loan as of December 31, 2011 totaled \$12,842.

During 1997, WCIDC entered into a non-interest-bearing loan agreement with the Hempfield Township Municipal Authority in the amount of \$150,000 with final maturity on November 30, 2012. Payments received on this loan will be remitted to the UDAG Capital Projects Fund. The principal and interest due on the loan as of December 31, 2011 totaled \$10,000.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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. The principal and interest due on the loan as of December 31, 2011 totaled \$460,137.

During 2002, WCIDC entered into a loan agreement with Lenox Incorporated in the amount of \$500,000 with an applicable interest rate of 6.5%. The loan proceeds were used to assist the Economic Growth Connection, a Pennsylvania non-profit corporation, in the purchase of a facility located in Mount Pleasant, Pennsylvania. Principal and interest payments under this agreement will be paid by WCIDC in monthly installments of interest only for the period September 1, 2002 through August 31, 2004 and principal and interest amortized over the eight-year period of September 1, 2004 through August 31, 2012. Payments consist of 24 payments of interest in the amount of \$2,708 and 96 payments of principal and interest in the amount of \$6,693. The Economic Growth Connection has pledged lease revenue to WCIDC to provide for debt service of the loan. The principal and interest due on the loan as of December 31, 2011 totaled \$45,853.

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, 2011 totaled \$2,048,568.

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, 2011 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, 2011 totaled \$3,712,791. 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 for \$34,424. Payments are now due monthly in the amount of \$28,349 with interest calculated at 2.0% based on 360 days per year with 172 payments remaining as of December 31, 2011. The principal and interest due on the loan as of December 31, 2011 totaled \$4,230,728.

During 2006, WCIDC entered into a loan agreement with S&T Bank in the amount of \$450,000 with a fixed rate of 7.250% per annum. The proceeds are being used to develop the Business and Research Park, Phase IV. The loan is subject to an interest only period of sixty (60) months, then regular monthly principal and interest payments, calculated on a simple interest basis of 365/360 will start the month after the 60-month interest only period. Upon the sale of the individual lots, WCIDC will pay the bank \$15,000 per acre, in order to release the mortgage on that specific lot. Such amount will be applied against the outstanding principal balance of the loan. WCIDC will provide for debt service under the loan with the receipt of the funds that represent the portion of the real estate taxes derived from the Westmoreland Business and Research Park, Phase IV Revitalization Area incorporated into the Tax Incremental Financing Project Plan (TIF) adopted by the Township of Upper Burrell, Burrell School District, and the County of Westmoreland. The principal and interest due on the loan as of December 31, 2011 totaled \$0-

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 five-year period. The principal balance on the loan as of December 31, 2011 totaled \$1,325,526.

During 2007, WCIDC, along with Economic Growth Connection (EGC), entered into a loan agreement with S&T Bank in the amount of \$360,000. The proceeds of the loan were utilized for improvements to the real property pledged as security, which is owned by the EGC and is located in the Township of Mount Pleasant, Pennsylvania. Principal and interest payments under the loan will be amortized in 60 monthly installments of \$7,276, beginning January 15, 2008. Payments of principal and interest will continue until paid in full on or before December 15, 2012. Debt service payments will be paid utilizing lease rentals collected on the project. Principal and interest due on the loan as of December 31, 2011 totaled \$83,804.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Changes in long-term debt are summarized below:

	MORTGAGES, LOANS AND NOTES PAYABLE										SUBTOTAL Mortgages, Loans, Notes
	Municipal Authority of New Kensington 1.00%	Peoples Natural Gas 0.00%	PIDA Economic Growth Connection 3.75%	Lenox-Economic Growth Connection 6.50%	PIDA Technology Park II 4.25%	PA BOS Distribution Park North 0.00%	S&T Bank - Research Park III/IV 7.25%	Citizens Bank Admin Bldg 6.20%	S&T Bank - Mt. Pleasant Glass 7.75%		
Original Amount of Debt Issue	\$ 234,056	\$ 200,000	\$ 1,586,000	\$ 500,000	\$ 1,400,000	\$ 4,300,000	\$ 450,000	\$ 4,750,000	\$ 360,000	\$ 13,780,056	
Bonds/Loans Payable at 1/1/2011	25,557	200,000	594,468	120,535	1,325,526	4,300,000	169,907	3,851,373	161,197	10,748,563	
Debt Issued/Capital Appreciation	-	-	-	-	-	-	-	-	-	-	
Debt Retired via Debt Service	(12,715)	-	(134,331)	(74,682)	-	(69,272)	(169,907)	(138,582)	(77,393)	(676,882)	
Bonds Retired via Refunding	-	-	-	-	-	-	-	-	-	-	
Total Bonds/Loans Payable	12,842	200,000	460,137	45,853	1,325,526	4,230,728	-	3,712,791	83,804	10,071,681	
Less Unamortized Discount	-	-	-	-	-	-	-	-	-	-	
Less Current Portion	(12,842)	(200,000)	(139,457)	(45,853)	-	(235,086)	-	(147,423)	(83,804)	(864,465)	
Long - Term Obligations Payable at 12/31/2011	\$ -	\$ -	\$ 320,680	\$ -	\$ 1,325,526	\$ 3,995,642	\$ -	\$ 3,565,368	\$ -	\$ 9,207,216	

	MORTGAGES, LOANS AND NOTES PAYABLE			COUNTY LOANS		TOTAL DEBT	
	UDAG County HTMA 0.00%	County Troutman Bldg Assn. 1.00%	Westmoreland County Line of Credit	SUBTOTAL Westmoreland County Loans	TOTAL Mortgages, Loans, and Notes		Westmoreland County 1999C Bonds 3.50% to 4.70%
Original Amount of Debt Issue	\$ 150,000	\$ 1,800,000	\$ 5,000,000	\$ 6,950,000	\$ 20,730,056	\$ 3,830,000	\$ 24,560,056
Bonds/Loans Payable at 1/1/2011	20,000	2,028,285	380,930	2,429,215	13,177,778	1,075,000	14,252,778
Debt Issued/Capital Appreciation	-	20,283	-	20,283	20,283	-	20,283
Debt Retired via Debt Service	(10,000)	-	(99,339)	(109,339)	(786,221)	(340,000)	(1,126,221)
Bonds Retired via Refunding	-	-	-	-	-	-	-
Total Bonds/Loans Payable	10,000	2,048,568	281,591	2,340,159	12,411,840	735,000	13,146,840
Less Unamortized Discount	-	-	-	-	-	(3,545)	(3,545)
Less Current Portion	(10,000)	-	(281,591)	(291,591)	(1,156,056)	(360,000)	(1,516,056)
Long - Term Obligations Payable at 12/31/2011	\$ -	\$ 2,048,568	\$ -	\$ 2,048,568	\$ 11,255,784	\$ 371,455	\$ 11,627,239

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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

Due within one year		
Mortgages, Loans and Notes Payable	\$	864,465
Long Term Debt		360,000
Interfund Payable		291,591
Due more than one year		
Mortgages, Loans, and Notes Payable		9,207,216
Long Term Debt		371,455
Interfund Payable		<u>2,048,568</u>
Long-Term Obligation Payable		<u>\$13,143,295</u>

Interest Rate Swap

The WCIDC has one interest rate swap agreement in effect at December 31, 2011 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	Fair Value at 12/31/11	Termination Date
Citizens Bank Loan	\$3,712,791	6/1/2007	6.2%	USD-LIBOR-BBA	\$(797,816)	June 1, 2017

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 \$1,595,633 as of December 31, 2011. The WCIDC holds a one-half interest in the negative fair value totaling \$797,816. 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, 2011, the swap had a negative fair value and the maximum amount of loss due to credit risk in 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, 2011, the variable rate on the debt was .9202 percent.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011, 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.

	<u>Principal</u>	<u>Interest</u>	<u>Interest Rate Swap, Net</u>	<u>Total</u>
2012	\$ 147,423	\$ 33,735	\$ 192,339	\$ 373,497
2013	156,828	32,243	184,428	373,499
2014	166,833	30,754	175,915	373,502
2015	177,474	29,170	166,858	373,502
2016	188,793	27,563	157,146	373,502
2017	2,875,440	12,830	75,052	2,963,322
Total	<u>\$ 3,712,791</u>	<u>\$ 166,295</u>	<u>\$ 951,738</u>	<u>\$ 4,830,824</u>

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

The amount due to other governmental units for deferred rehabilitation loans totaling \$10,858,499 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 \$1,984,532. 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 \$651,648, which is repaid solely from tax incremental payments received by the Authority.

C. Airport Authority – Long-Term Debt

Bonds Payable:

Series 2009 Guaranteed Airport Revenue Bonds

On February 11, 2009 the Authority issued \$3,105,000 of Guaranteed Airport Revenue Bonds Series of 2009. These bonds bear interest at 4.00 percent to 4.35 percent payable March 1 and September 1, and mature in varying amounts from September 1, 2010 through September 1, 2028, inclusive.

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 \$109,860 is reported on the Statement of Net Assets, net with the noncurrent portion of the bonds payable.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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 \$194,550 is reported on the Statement of Net Assets, net with the noncurrent portion of the bonds payable.

Notes Payable:

During the year ended December 31, 2011, the Authority had a line of credit with Commercial Bank and Trust in the amount of \$250,000 bearing interest at 4.00 percent. This line of credit had a balance of zero at the year end. On December 7, 2010, the Authority entered into a mortgage note payable with Commercial Bank and Trust in the amount of \$52,000 bearing interest at 4.25 percent. The Note is repayable in 120 equal installments of \$533, including principal and interest. Payments started on January 15, 2011 with a scheduled maturity of December 15, 2020. The mortgage is secured by real estate.

(8) Westmoreland County Community College Liabilities

In November 1995, WCCC issued SPSBA College Revenue Bonds Series of 1995 for \$22,170,000. The proceeds from this issue were used to pay the various amounts due Westmoreland County, and for various other construction projects. The annual interest rates on the bonds range from 3.75% to 5.70%. In November 1998, WCCC issued College Revenue Refunding Bonds Series Q of 1998 for \$10,810,000. The proceeds were used to refund \$10,530,000 of the Series 1995 bonds and various construction projects. The annual interest on the bond ranges from 3.6% to 5.25%. Also, in October 1998, WCCC issued College Revenue Bonds Series E of 1998 for \$ 5,140,000. The proceeds were to fund various construction projects at WCCC. In May 2002, WCCC issued SPSBA College Revenue Bond Series of 2002 for \$8,000,000 with annual interest rates varying from 2.5% to 5.25%. In February 2004, WCCC issued College Revenue Refunding Bonds of 2004 for \$5,110,000. The proceeds were used to refund \$3,395,000 of the 1995 bond issue and \$1,515,000 of the 2002 bond issue. The annual interest rates on the 2004 bonds range from 2.0% to 4.0%. As of June 30, 2011, there is \$1,416,810 in escrow available for the refunding of the 1995 and 2002 bonds referred to above.

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. The economic gain (difference between the present value of the debt service payments on the old and new debt) was \$190,983.

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%. Restricted cash of \$566,826 is monies from this bond issue to be used in the projects described above.

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 to 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, 2011, interest expense was increased by the amortized amount of \$17,200, leaving an unamortized loss of this refunding at \$124,700 at June 30, 2011 in total, interest expense was increased by \$25,111 for refunding losses.

Interest expense, net of premium or discount amortization, for long-term debt for the year ended June 30, 2011 was \$1,052,168.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

The annual requirements to retire the bonds as of June 30, 2011 are as follows:

	Year ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998 Q Series	2012	\$ 1,410,000	\$ 375,638	\$ 1,785,638
	2013	1,490,000	299,188	1,789,188
	2014	1,570,000	219,188	1,789,188
	2015	1,655,000	134,854	1,789,854
	2016	<u>1,735,000</u>	<u>45,544</u>	<u>1,780,544</u>
1998 Q Series Total		<u>7,860,000</u>	<u>1,074,412</u>	<u>8,934,412</u>
2002 Series	2012	-	210,600	210,600
	2013	-	210,600	210,600
	2014	280,000	204,160	484,160
	2015	395,000	188,240	583,240
	2016	415,000	168,593	583,593
	2017-2021	1,905,000	537,581	2,442,581
	2022-2024	<u>1,155,000</u>	<u>61,556</u>	<u>1,216,556</u>
2002 Series Total		<u>4,150,000</u>	<u>1,581,330</u>	<u>5,731,330</u>
2004 Series	2012	355,000	42,219	397,219
	2013	370,000	30,881	400,881
	2014	100,000	23,118	123,118
	2015	5,000	21,278	26,278
	2016	5,000	21,093	26,093
	2017-2021	<u>525,000</u>	<u>72,314</u>	<u>597,314</u>
2004 Series Total		<u>1,360,000</u>	<u>210,903</u>	<u>1,570,903</u>
2008 Series A	2012	315,000	84,313	399,313
	2013	325,000	74,713	399,713
	2014	335,000	64,812	399,812
	2015	345,000	49,437	394,437
	2016	355,000	21,650	376,650
	2017-2020	<u>1,135,000</u>	<u>86,893</u>	<u>1,221,893</u>
2008 Series A Total		<u>2,810,000</u>	<u>381,818</u>	<u>3,191,818</u>
2008 Series B	2012	275,000	243,653	518,653
	2013	285,000	235,253	520,253
	2014	290,000	226,628	516,628
	2015	300,000	216,278	516,278
	2016	315,000	203,978	518,978
	2017-2021	1,760,000	825,231	2,585,231
	2022-2026	2,145,000	436,880	2,581,880
	2027-2029	<u>990,000</u>	<u>42,000</u>	<u>1,032,000</u>
2008 Series B Total		<u>6,360,000</u>	<u>2,429,901</u>	<u>8,789,901</u>
Total		<u>\$ 22,540,000</u>	<u>\$ 5,678,364</u>	<u>\$ 28,218,364</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(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 workers compensation for the year ended December 31, 2011 are summarized below:

	Governmental Activities Long Term Debt										Total	
	Bonded Debt											
	1993	1997	1998	1999	1999	2000	2001	2003	2003	2006 HUD		
	Series F & G	Series	Series	Series A & B	Series D	Series A	Series	Series A	Refunded	Subtotal on	Note	
	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	Bonds	1998	Long Term Debt	Note	
Original amount for debt												
issues outstanding at 12/31/11	\$ 68,410,519	\$ 24,855,000	\$ 16,730,000	\$ 16,660,000	\$ 7,805,000	\$ 9,645,000	\$ 5,370,000	\$ 26,980,569	\$ 4,725,000	\$ 161,881,088	\$ 1,700,000	\$ 182,881,088
Debt payable at 1/1/11	31,130,000	13,345,000	16,325,000	9,000,000	7,805,000	9,645,000	5,370,000	20,410,182	1,730,000	114,760,182	720,000	116,480,182
Debt Retired	2,060,000	5,000	55,000	-	-	-	5,370,000	59,508	540,000	8,089,508	245,000	8,334,508
Total long-term debt	29,070,000	13,340,000	16,270,000	9,000,000	7,805,000	9,645,000	-	20,350,674	1,190,000	106,670,674	475,000	107,145,674
Less unamortized discounts	7,105,479	4,609,417	4,997,754	2,896,461	965,182	436,010	-	248,559	-	21,258,862	-	21,258,862
Less current portion	3,460,000	5,000	60,000	-	-	3,970,000	-	34,005	575,000	8,104,005	245,000	8,349,005
Long term obligations payable at 12/31/11	\$ 18,504,521	\$ 8,725,583	\$ 11,212,246	\$ 6,103,539	\$ 6,839,818	\$ 5,239,990	\$ -	\$ 20,068,110	\$ 615,000	\$ 77,307,807	\$ 230,000	\$ 77,537,807

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011 are summarized below:

	9-1-1 Fund <u>2003A Bonds</u>	1999C GOB <u>Bonds</u>	<u>Total</u>
Original amounts for debt issues outstanding at 12/31/11	<u>\$15,722,856</u>	<u>\$ 3,830,000</u>	<u>\$ 19,552,856</u>
Debt payable at 1/1/11	15,604,819	1,075,000	16,679,819
Debt Retired	<u>45,492</u>	<u>340,000</u>	<u>385,492</u>
Total long-term debt	15,559,327	735,000	16,294,327
Less Unamortized Bond Discount	190,014	3,545	193,559
Less Current Portion	<u>25,995</u>	<u>360,000</u>	<u>385,995</u>
Long term obligations payable at 12/31/11	<u>\$15,343,318</u>	<u>\$ 371,455</u>	<u>\$ 15,714,773</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

B. Long-Term Debt

Bonds and notes payable at December 31, 2011, in long-term debt consisted of the following:

	Balance Outstanding
<p><u>1993 Series F & G General Obligation Bonds</u> – 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.</p>	\$21,964,521
<p><u>1997 General Obligation Bonds</u> – 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.</p>	\$8,730,583
<p><u>1998 General Obligation Bonds</u> – 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.</p>	\$11,272,246
<p><u>1999 A, B & C General Obligation Bonds</u> – 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).</p>	\$6,834,994

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

<p>1999 Series D General Obligation Bonds –On April 22, 1999, the County issued \$3,629,871 of General Obligation Bonds, Series 1999D. The 1999D Bonds are Capital Appreciation Bonds issued in the aggregate initial stated value of \$3,629,871 with maturities on June 1, 2014. The Capital Appreciation Bonds have a total maturity of \$7,805,000. The proceeds of the 1999D Bonds are being used for the purpose of providing funds for the redemption of certain maturities General Obligation Bonds, Series of 1991 and the General Obligation Bonds, Series of 1993F.</p>	<p>\$6,839,818</p>
<p>2000 Series A General Obligation Bonds –On June 1, 2000, the County issued \$4,945,588 of General Obligation Bonds, Refunding Series 2000A. The 2000A Bonds are Capital Appreciation Bonds issued in the aggregate initial stated values of \$2,106,839 and \$2,838,749 with maturities on June 1, 2012 and 2013, respectively. The Capital Appreciation Bonds have a total maturity of \$9,645,000. The proceeds of the 2000A Bonds are being used for the purpose of providing funds for the redemption of certain maturities General Obligation Bonds, Series of 1991 and the General Obligation Bonds, Series of 1993F.</p>	<p>\$9,208,990</p>
<p>2003 Series A and B – On January 9, 2003, the County issued \$37,900,000 of General Obligation Bonds. The 2003 Series A was issued for \$36,290,000 for capital projects with an interest range from 2% to 5%. Payments commenced on December 1, 2003 with semi-annual payments scheduled until December 1, 2023. \$16,018,973.42 of the General Obligation Bond Series A funds were transferred to 9-1-1 Fund to pay for the purchase of the 800-Megahertz emergency radio communication system. The debt obligation on capital for the 9-1-1 Emergency System will be recorded as part of the 9-1-1 Fund.</p>	<p>\$35,471,428</p>
<p>2003 Series – On May 15, 2003, the County issued General Obligation Bonds for the current refunding of a portion of the County's General obligation Bond 1993 Series E. The 2003 Series was issued for \$4,725,000 with interest rate of 6.26% which refunded \$4,770,000 of the 1993E Bond Series. Payments commenced on November 15, 2003 with semi-annual payments scheduled until May 15, 2013.</p>	<p>\$1,190,000</p>
<p>2006 Note Payable – On September 14, 2006, the County issued a Note Payable with the Housing and Urban Development. The Note Payable was issued for \$1,700,000 with interest rate of 5.35% to 5.71%. Payments commence on August 1, 2007 until August 1, 2013. The Note Payable is used for the Redevelopment Activity in the City of Greensburg projects.</p>	<p>\$ 475,000</p>
<p>Total long term debt payable</p>	<p><u>\$101,987,580</u></p>
<p>Proprietary Funds</p>	
<p>9-1-1 Surcharge Fund</p>	<p>\$15,369,313</p>
<p>Industrial Development Corporation</p>	<p>\$ 731,455</p>
<p>Total Proprietary Funds general long term debt</p>	<p><u>\$16,100,768</u></p>
<p>Total Governmental Activities general long term debt</p>	<p><u>\$85,886,812</u></p>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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:

Fiscal Years (s)	Governmental Activities Funds		Proprietary Funds		Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Principal	Interest			
2012	\$ 8,349,005	\$ 1,042,314	\$ 385,995	\$ 719,624	\$ 8,735,000	\$ 1,761,938	\$ 10,496,938
2013	8,369,004	991,270	400,995	718,662	8,769,999	1,709,932	10,479,931
2014	10,943,536	958,869	201,463	717,674	11,144,999	1,676,543	12,821,542
2015	7,649,203	942,002	205,796	709,616	7,854,999	1,651,618	9,506,617
2016	8,028,372	924,298	216,627	701,128	8,244,999	1,625,426	9,870,425
2017-2021	54,804,927	4,177,144	8,000,067	3,193,276	62,804,994	7,370,420	70,175,414
2022-2026	9,001,627	613,574	6,883,384	964,167	15,885,011	1,577,741	17,462,752
Total debt service requirements	\$ 107,145,674	\$ 9,649,471	\$ 16,294,327	\$ 7,724,147	\$ 123,440,001	\$ 17,373,618	\$ 140,813,619
Total debt principal requirement	\$ 123,440,001						
Less:							
Discounted interest			21,258,862				
Unamortized bond discount			193,559				
Current Portion			8,735,000				
Total long-term debt	\$ 93,252,580						

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

D. Interest Rate Swaption Agreement

The County entered on January 11, 2008, into an Interest Rate Swaption Agreement (referred to herein as "Swaption" or "Agreement") related to the County's outstanding General Obligation Bonds, Series of 2003A ("2003A Bonds") and any subsequent refunding bonds. By entering into the Swaption, the County received an upfront premium of \$1,270,000 as part of the future estimated interest savings in exchange for DEPFA Bank's (the "Counterparty") option to enter into a Swap on June 1, 2013. If the Swaption is exercised, the County would refund the Series 2003A Bonds and issue variable rate debt. Conversely, if the Swaption is not exercised on this date, the Agreement would expire worthless and the County would retain the upfront premium. The fees related to the Swaption as disclosed in the Confirmation total \$166,850.

If exercised by the Counterparty, the Swap shall provide the following: (1) the notional amount of the Swap shall not exceed the then outstanding principal amount of the refunding bonds, (2) the term of the Swap shall be no later than the latest maturity date for the refunding bonds, (3) the Swap shall obligate the Counterparty to pay the amount equal to a percentage of the 1-Month London Inter Bank Offered Rates ("LIBOR") Index, as set forth in the form of the Swaption hereto, multiplied by the notional amount of the Swaption, (4) the Swap shall obligate the County to pay an amount equal to a fixed rate 4.328%, as set forth in the form of the Swaption Agreement determined by the Independent Financial Advisor (in accordance with the requirements under Act 23 amending the Pennsylvania Local Government Unit Debt Act) to be fair and reasonable at the time of pricing of the Swaption, and (5) both parties may be required to make certain additional payments to the extent required under the Swaption; however debt service payable by the County on the refunding bonds shall be senior in right and priority of payment to both periodic scheduled payments payable by the County under the Swaption and to termination payments due under the Swaption.

1. Basis Risk

Basis Risk refers to the potential for a mismatch between the variable interest rate received from the Counterparty versus the variable interest rate paid to the Counterparty. If exercised by the Counterparty, the interest rate to be received on the Swaption and the rate to be paid on the Swaption will be equal to the SIFMA Municipal Swap Index ("SIFMA Index"), an index based on a compilation of remarketing rates on a basket of high grade weekly floating rate tax exempt bonds. The interest rate to be received by the County under the Swap will be determined weekly using a LIBOR based formula designed to mimic this BMA index. Historically, for the last 10 years BMA has traded at approximately 70% of 1-month LIBOR. Although, over time the SIFMA Index has matched 70% of 1-month LIBOR quite closely, there are certain market periods during which this relationship has diverged. For instance, during the preceding two years the BMA/LIBOR percentage has stood at 80.8% and for the last six months has stood at 78.4%. The higher-than-normal SIFMA/LIBOR average in recent time periods has been widely attributed to tax exempt/taxable "rate compression" which occurs between short-term taxable and tax-exempt rates when the absolute level of interest rates is very low as it has been for the last two to three years. In addition to interest rate "compression," another cause of "basis mismatch" could include a change to Federal Income Tax rates, which would make tax exempt income less attractive to investors.

Basis Risk due to factors being experienced market-wide (such as the aforementioned "compression" problem or a change in marginal tax rates), could result in the County paying higher swap payments than are being received from the Counterparty. A significant basis mismatch condition lasting for an extended period of time could ultimately have the impact of reducing the attractiveness of the Swap Structure and, in extreme cases, increasing the County's debt service cost. For a given level of basis mismatch which produces negative cash-flow for the County, the amount of negative cash-flow experienced would be higher as the level of 1-month LIBOR increased.

As was mentioned above, rate compression between tax-exempt and taxable rates has been a significant problem in recent time periods. In order to compensate for basis mismatch occurring as a result of "compression", the formula for the variable rate to be received by the County has been designed to exceed historical SIFMA Index on an ongoing basis and compensate for periods of compression. The Floating Rate Formula has been chosen because, historically, in the context of the Swap, it has produced a lower overall cost of borrowing times of both high and low absolute interest rates.

2. Termination Risk

Termination Risk is the risk that the Swaption could be terminated by the Counterparty due to any of several events, such as a County or Counterparty ratings downgrade, covenant violation by either party, bankruptcy of either party, swap payment default by either party, default events as defined in the County's bond documents and cross-default. Such a termination would potentially expose the County to the possibility that the County could have to make an untimely termination payment. (Most interest rate swaps include provisions requiring "2-way termination payments" whereby if the swap is terminated due to a default by either party, a Termination Payment will be due. Depending on market conditions at time of swap termination, this Termination Payment will either be received by the County from the Swap Provider or due by the County to the Swap Provider.) The risk that the County will have to come up with a large Termination Payment in the event of default of a Swap Provider is mitigated by the fact that the same market conditions that would create an obligation on behalf of the County to make a Termination Payment will also create an environment whereby the County could obtain a replacement Swap with similar economic terms with a new provider who would be willing to pay an upfront amount approximately equal to the Termination Payment owed by the County.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

One benefit of the structure to be implemented will be a "One-Way Optional Termination at Market" provision of the Swaption/Swap whereby the County will have the option to terminate the Swaption/Swap at market at any time. If the County were to elect to terminate under this provision, the market-based Termination Amount would be calculated and would be paid either by Counterparty or by the County, depending on the market conditions at time of the County's exercise of this Termination Option. Because this option will be structured as "one-way" in the County's favor, the Counterparty will not have the option to terminate the Swaption/Swap at any time at market. This option will only be provided to the County.

It is important to note that, under certain circumstances, Act 23 allows termination payments owed by counties, incurred either through default or optional termination by the County, to be financed through the issuance of new money or refunding bonds. Such an arrangement might be advantageous to the County, as the cost of a termination payment could be spread over a number of years. The type of financing that is permitted by the Commonwealth's Debt Act for this purpose is known as "funding of unfunded debt" which would require court approval and a maximum term for the financing of ten years.

3. Credit Risk

Credit Risk is the risk that the County will have exposure to a Counterparty under the Swaption/Swap. Credit Risk is mitigated by several factors, including having a financially strong Counterparty with a minimum ratings level of A1/A+. In addition, ratings downgrade "triggers" in the Swap documentation will enable the County to receive a collateral deposit from the Counterparty in an amount equal to the "replacement value" of the Swaption/Swap in the event that the Counterparty no longer carries at least a Baa or BBB rating or better by Moody's or Standard & Poor's without regard to qualifier, numerical or otherwise. The replacement value is marked to market every week with the collateral level adjusted accordingly by the Counterparty. In the event that a catastrophic credit event (such as a bankruptcy or insolvency) of the Counterparty occurs, the County can liquidate the collateral and use the proceeds to pay for a new swap with the same economic terms (assuming the municipal swap market is active at that time and the County is able to enter into a new swap transaction).

An additional credit risk consideration is the fact that interest rate swaps generally, including the County's Swaption, follow an industry convention of having "two-way" downgrade triggers. If the County is not able to sustain an adequate credit rating, the County would be subject to the same downgrade triggers that apply to the Counterparty, i.e. the County would be required to collateralize the "replacement" value of the Swap effective at that point in time or obtain outside credit enhancement to insure the County's obligations under the Swap. Failing to do so would result in a termination of the Swap and a corresponding termination payment being owed to the Counterparty by the County if the "replacement value" of the Swaption/Swap at that time was not in favor of the County. This risk is mitigated by establishing a ratings downgrade trigger (below "Baa" or "BBB" without regard to qualifier, numerical or otherwise) that is significantly below the rating for which the County would qualify.

4. Market Access Risk

Because there are no outstanding Variable Rate Demand Bonds with the Swaption structure, the Swaption structure effectively shields the County from the Market Access Risk sometimes associated with swaps. The fair market value at December 31, 2011 on the Swaption was negative \$7,688,434. The market value is based on mid-market and does not include termination costs or expenses.

E. 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 2009, the County entered into a capital lease agreement to replace the 2006 photocopiers from the 2006 capital lease agreement. The Government Activities agreement on the replacement photocopiers had a total lease cost of \$1,645,134. The capital lease interest rate is 3.26% with a maturity date of July 1, 2014. 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%.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011.

	<u>Beginning Balance</u>	<u>Capital Lease Additions</u>	<u>Capital Lease Payments</u>	<u>Ending Balance</u>
Governmental Activities	\$ 1,358,379	\$ 9,447	\$ 347,253	\$ 1,020,573
Enterprise Fund	\$ 106,141	\$ 273,414	\$ 131,627	\$ 247,928
	<u>Years Ending December 31</u>	<u>Governmental Activities</u>		<u>Enterprise Fund</u>
	2012	\$ 384,736		\$ 61,354
	2013	384,736		61,354
	2014	247,641		61,354
	2015	48,252		61,354
	2016	548		30,677
Total Minimum Lease Payments		<u>1,065,913</u>		<u>276,093</u>
Less: Amount Representing Interest		45,340		28,165
Total Present Value of Net Minimum Lease Payments		<u>1,020,573</u>		<u>247,928</u>
Less: Amount Due Within One Year		<u>358,589</u>		<u>50,582</u>
		<u>\$ 661,984</u>		<u>\$ 197,346</u>

F. 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 \$708 million of nonelectoral direct general obligation indebtedness. Nonelectoral direct general obligation indebtedness outstanding at December 31, 2011, amounted to approximately \$124 million; thus the County may incur additional nonelectoral direct general obligation indebtedness of up to approximately \$584 million. The County's non-taxable general obligation bonds are subject to federal arbitrage regulations.

G. Guarantees of Component Units

The County guarantees specific debt issues of the Airport Authority. As of December 31, 2011, the outstanding principal, which the County guarantees for the Airport Authority, is \$8,187,371.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

H. 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.

I. 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, 2011, \$60,155,000 of bonds outstanding are considered defeased.

J. Other Long-term Obligations

The following is a summary of transactions affecting all other long-term obligations of the County during 2011 and 2010:

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>	<u>Amount Due</u> <u>Within One Year</u>
Accrued Workers' Compensation					
2011					
Governmental Activities	\$ 1,319,133	\$ 305,211	\$ (479,013)	\$ 1,145,331	\$ 221,507
Business Type Activities	<u>3,022,957</u>	<u>699,430</u>	<u>(1,097,718)</u>	<u>2,624,669</u>	<u>507,611</u>
Total	<u>\$4,342,090</u>	<u>\$ 1,004,641</u>	<u>\$ (1,576,731)</u>	<u>\$ 3,770,000</u>	<u>\$ 729,118</u>
2010					
Governmental Activities	\$ 1,471,095	\$ 371,017	\$ (522,979)	\$ 1,319,133	\$ 255,120
Business Type Activities	<u>3,371,195</u>	<u>850,231</u>	<u>(1,198,469)</u>	<u>3,022,957</u>	<u>584,640</u>
Total	<u>\$4,842,290</u>	<u>\$ 1,221,248</u>	<u>\$ (1,721,448)</u>	<u>\$ 4,342,090</u>	<u>\$ 839,760</u>
Accrued Compensated Absences					
2011					
Governmental Activities	\$ 743,996	\$ 567,291	\$ (113,458)	\$ 1,197,829	\$ 299,457
Business Type Activities	<u>216,868</u>	<u>190,966</u>	<u>(38,193)</u>	<u>369,641</u>	<u>124,176</u>
Total	<u>\$ 960,864</u>	<u>\$ 758,257</u>	<u>\$ (151,651)</u>	<u>\$ 1,567,470</u>	<u>\$ 423,633</u>
2010					
Governmental Activities	\$ 753,441	\$ 178,915	\$ (188,360)	\$ 743,996	\$ 185,999
Business Type Activities	<u>170,259</u>	<u>136,228</u>	<u>(89,619)</u>	<u>216,868</u>	<u>89,617</u>
Total	<u>\$ 923,700</u>	<u>\$ 315,143</u>	<u>\$ (277,979)</u>	<u>\$ 960,864</u>	<u>\$ 275,616</u>

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

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(10) Summary Data for Component Units

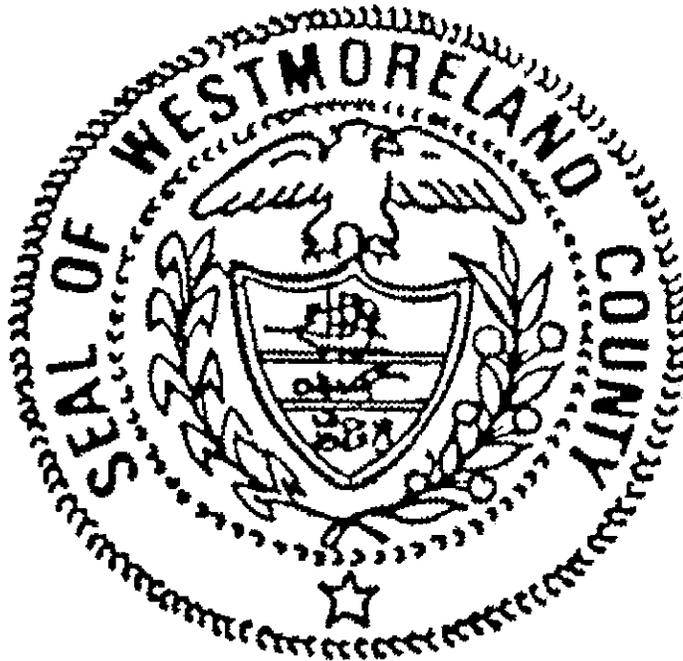
	<u>Transit Authority</u>	<u>Airport Authority</u>	<u>Redevelopment Authority</u>	<u>Industrial Park Authority</u>	<u>Community College</u>	<u>Total</u>
Assets						
Current Assets:						
Cash and cash equivalents	\$ 817,642	\$ 26,984	\$ 366,244	\$ 29,037	\$ 17,175,628	\$ 18,415,535
Investments	-	-	-	-	1,800,000	1,800,000
Receivables:						
Other governmental grants	1,270,494	127,217	-	151,766	-	1,549,477
Accounts receivable	17,002	65,243	62,842	766	983,964	1,129,817
Other	-	-	-	-	1,575,605	1,575,605
Due from other governments	-	-	167,837	-	-	167,837
Land held for resale	-	-	17,786,150	-	-	17,786,150
Inventories	122,984	43,961	-	-	626,451	793,396
Other assets	<u>25,357</u>	<u>-</u>	<u>2,498</u>	<u>1,757</u>	<u>8,447</u>	<u>38,059</u>
Total current assets	<u>2,253,479</u>	<u>263,405</u>	<u>18,385,571</u>	<u>183,326</u>	<u>22,170,095</u>	<u>43,255,876</u>
Restricted assets	<u>2,392,140</u>	<u>19,582</u>	<u>13,623,871</u>	<u>-</u>	<u>2,976,254</u>	<u>19,011,847</u>
Net capital assets	<u>12,040,306</u>	<u>44,190,804</u>	<u>7,590</u>	<u>3,862,677</u>	<u>30,420,773</u>	<u>90,522,150</u>
Total noncurrent assets	<u>14,432,446</u>	<u>44,210,386</u>	<u>13,631,461</u>	<u>3,862,677</u>	<u>33,397,027</u>	<u>109,533,997</u>
Total assets	<u>\$ 16,685,925</u>	<u>\$ 44,473,791</u>	<u>\$ 32,017,032</u>	<u>\$ 4,046,003</u>	<u>\$ 55,567,122</u>	<u>\$ 152,789,873</u>
Liabilities:						
Current liabilities:						
Total current liabilities	\$ 1,117,775	\$ 463,949	\$ 18,039,551	\$ 98,794	\$ 3,616,113	\$ 23,336,182
Noncurrent liabilities:						
Total noncurrent liabilities	<u>1,092,544</u>	<u>8,371,490</u>	<u>13,569,955</u>	<u>50,000</u>	<u>22,521,563</u>	<u>45,605,552</u>
Total liabilities	<u>2,210,319</u>	<u>8,835,439</u>	<u>31,609,506</u>	<u>148,794</u>	<u>26,137,676</u>	<u>68,941,734</u>
Net Assets:						
Invested in capital assets, net of related debt	11,945,402	35,908,599	7,590	3,993,327	8,466,036	60,320,954
Restricted	2,392,140	-	-	-	1,133,335	3,525,475
Unrestricted	<u>138,064</u>	<u>(270,247)</u>	<u>399,936</u>	<u>(96,118)</u>	<u>19,830,075</u>	<u>20,001,710</u>
Total net assets	<u>14,475,606</u>	<u>35,638,352</u>	<u>407,526</u>	<u>3,897,209</u>	<u>29,429,446</u>	<u>83,848,139</u>
Total liabilities and net assets	<u>\$ 16,685,925</u>	<u>\$ 44,473,791</u>	<u>\$ 32,017,032</u>	<u>\$ 4,046,003</u>	<u>\$ 55,567,122</u>	<u>\$ 152,789,873</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

Condensed statements of activities for component units.

	Transit Authority	Airport Authority	Redevelopment Authority	Industrial Park Authority	Community College	Totals
Expenses	\$11,027,437	\$ 5,543,794	\$ 1,392,793	\$ 780,957	\$ 58,162,248	\$ 76,907,229
Program revenues:						
Charges for services	1,143,873	3,136,382	85,658	7,926	43,544,937	47,918,776
Operating grants	13,798,264	-	1,332,689	53,871	13,247,453	28,432,277
Capital grants	-	1,849,863	-	1,059,395	4,410,254	7,319,512
Total Program Revenues	14,942,137	4,986,245	1,418,347	1,121,192	61,202,644	83,670,565
General revenues:						
Investment/interest earnings	4,144	2,581	622	154	344,264	351,765
Change in net assets	3,918,844	(554,968)	26,176	340,389	3,384,660	7,115,101
Net assets, beginning of year	10,556,762	36,193,320	381,350	3,556,820	26,044,786	76,733,038
Net assets, end of year	\$14,475,606	\$35,638,352	\$ 407,526	\$3,897,209	\$ 29,429,446	\$ 83,848,139



COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(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, 2011, the fair market value of the trust fund was \$5,524,367 and the required asset value was \$3,232,567. Maintenance of the trust fund is required in order to qualify for self-insurance status; balances are dictated by state statute 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, 2011, 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 \$1,039,298 for actual claims and related expenses in 2011.

Changes in the accrued Workers' Compensation liability during the years ended December 31, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$3,804,657	\$ 4,304,857
Additions	1,004,641	1,221,248
Deletions	<u>(1,039,298)</u>	<u>(1,184,015)</u>
Balance, end of year	3,770,000	4,342,090
Less Benchmark Credit	<u>(537,433)</u>	<u>(537,433)</u>
Required Trust Fund Reserve	<u>\$3,232,567</u>	<u>\$ 3,804,657</u>

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, 2011 are accounted for in accrued liabilities within the General Fund. Changes in the accrued health care liability during the year ended December 31, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Balance, beginning of year	\$ 605,522	\$ 793,038
Additions	541,371	605,522
Deletions	<u>(605,522)</u>	<u>(793,038)</u>
Balance, end of year	<u>\$ 541,371</u>	<u>\$ 605,522</u>

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

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, 2011, 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 2011, under these leases amounted to \$1,600,182. Future minimum lease payments for non-cancelable leases are as follows:

2012	\$ 1,497,209
2013	1,153,879
2014	1,154,828
2015	865,887
2016	506,395
2017-2021	1,096,493
2022-2026	756,937
2027-2029	<u>353,238</u>
	<u>\$ 7,384,866</u>

(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, 2011.

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 Public Welfare (DPW) 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 DPW 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, 2011 was \$4,298,768.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Notes to Financial Statements, Continued

(14) 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:

<u>Fund</u>	<u>Fund balance:</u>	<u>Balances</u>
<u>Major Funds:</u>		
General Fund	<u>Non-spendable:</u>	
	These amounts were charged to inventories	\$ 110,781
	These amounts are prepaid expenses	841,139
	<u>Restricted Funds:</u>	
	These funds are restricted for the self insurance on Workers Compensation as required under the Department of Labor	404,754
	These funds are restricted for Debt Service	23,182,111
	<u>Committed Funds:</u>	
	These funds are committed for the self-insured health insurance program	296,313
	<u>Assigned Funds:</u>	
	These funds are assigned for future claims reserves as indicated from the actuary report on the Worker's Compensation self insurance program	740,577
Area Agency on Aging	<u>Restricted Funds:</u>	
	These funds are restricted for the Human Services Program	273,237
<u>Nonmajor Governmental Funds:</u>		
Special Revenue Funds	<u>Restricted Funds:</u>	
	These funds are restricted within the departments of General Government	690,676
	These funds are restricted within the Judicial System	2,629,238
	These funds are restricted within the Public Safety Programs	576,714
	These funds are restricted within the Human Services Programs	9,006
	These funds are restricted within the Public Works Programs	506,873
Capital Project Funds	<u>Restricted Funds:</u>	
	These funds are restricted for the Capital General Government Programs	7,209,716
	These funds are restricted for the Public Works Programs	1,158,362
	These funds are restricted for the Conservation Development Programs	3,793,024
	These funds are restricted for the Debt Service	475,000
Debt Service	<u>Restricted Funds:</u>	
	These funds are restricted for Debt Service	27,874

(15) Subsequent Events

In March of 2012, the County received funds from the Economic Growth Connection of Westmoreland County (EGC) in the amount of \$1,247,569. These funds were given to the Economic Growth Connection from Westinghouse Electric Company LLC. Westinghouse Electric had property that was designated with the Commonwealth as "Strategic Development Area", thereby making such areas eligible for state and local tax exemptions, deductions, abatements and credits as provided for in the Act. These funds contributed by Westinghouse Electric Company are payments in lieu of taxes. The County will receive annual payments until September 30, 2022. In 2012, the County will receive in a cash payment from the maturation of the Treasury Strips totaling \$316,078 and annual payments from a range of \$85,816 to \$108,709 until September 30, 2022.

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, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
REVENUES:				
Taxes, real estate	\$ 79,540,978	\$ 80,255,169	\$ 80,240,862	\$ (14,307)
Federal grants	5,138,488	4,782,482	4,781,611	(871)
State grants	9,345,235	11,087,267	11,085,438	(1,829)
Local grants	365,400	3,215	3,215	-
Departmental charges	13,507,933	13,162,682	13,180,927	18,245
Net appreciation (depreciation) in fair value of investments	10,000	2,908,815	2,908,575	(240)
Interest income	202,515	111,533	106,886	(4,647)
Other revenue	2,948,666	3,787,027	3,772,368	(14,659)
	<u>111,059,215</u>	<u>116,098,190</u>	<u>116,079,882</u>	<u>(18,308)</u>
EXPENDITURES:				
Current operating:				
General government	25,655,213	18,655,533	18,476,897	178,636
Judicial	25,524,563	26,307,380	26,101,312	206,068
Public safety	36,300,259	35,746,013	35,687,372	58,641
Human services	3,520,576	4,980,689	4,980,689	-
Public works	4,188,674	5,764,998	5,662,241	102,757
Culture and recreation	2,787,782	3,519,020	3,447,930	71,090
Conservation development	3,086,265	3,192,010	3,168,131	23,879
Contributions	6,645,519	6,642,686	6,642,683	3
Capital outlay	-	9,447	9,447	-
	<u>107,708,851</u>	<u>104,817,776</u>	<u>104,176,702</u>	<u>641,074</u>
Excess (deficiency) of revenues over expenditures	<u>3,350,364</u>	<u>11,280,414</u>	<u>11,903,180</u>	<u>622,766</u>
OTHER FINANCING SOURCES (USES):				
Capital leases	-	9,447	9,447	-
Transfers in	2,960,529	4,239,482	3,313,255	(926,227)
Transfers out	(18,121,076)	(18,538,062)	(18,538,059)	3
	<u>(15,160,547)</u>	<u>(14,289,133)</u>	<u>(15,215,357)</u>	<u>(926,224)</u>
Total other financing sources (uses)	<u>(15,160,547)</u>	<u>(14,289,133)</u>	<u>(15,215,357)</u>	<u>(926,224)</u>
Net change in fund balance	(11,810,183)	(3,008,719)	(3,312,177)	(303,458)
Fund balance-beginning	(12,990,472)	68,003,983	70,393,533	2,389,550
Fund balance-ending	<u>\$ (24,800,655)</u>	<u>\$ 64,995,264</u>	<u>\$ 67,081,356</u>	<u>\$ 2,086,092</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA
Behavioral Health/Developmental Services

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

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
REVENUES:				
Federal grants	\$ 11,922,861	\$ 2,467,511	\$ 2,467,509	\$ (2)
State grants	6,732,632	15,675,406	15,675,405	(1)
Local grants	-	49,062	49,062	-
Interest income	49,372	15,902	15,901	(1)
Other revenue	<u>56,060</u>	<u>30,931</u>	<u>30,928</u>	<u>(3)</u>
 Total revenues	 <u>18,760,925</u>	 <u>18,238,812</u>	 <u>18,238,805</u>	 <u>(7)</u>
EXPENDITURES:				
Current operating:				
Human services	<u>20,724,712</u>	<u>20,402,800</u>	<u>20,394,839</u>	<u>7,961</u>
 Total expenditures	 <u>20,724,712</u>	 <u>20,402,800</u>	 <u>20,394,839</u>	 <u>7,961</u>
 Excess (deficiency) of revenues over expenditures	 <u>(1,963,787)</u>	 <u>(2,163,988)</u>	 <u>(2,156,034)</u>	 <u>7,954</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	2,023,057	2,194,489	2,194,488	(1)
Transfers out	<u>(59,270)</u>	<u>(38,455)</u>	<u>(38,454)</u>	<u>1</u>
 Total other financing sources (uses)	 <u>1,963,787</u>	 <u>2,156,034</u>	 <u>2,156,034</u>	 <u>-</u>
 Net change in fund balance	 -	 (7,954)	 -	 7,954
Fund balance-beginning	<u>520,042</u>	<u>(1,237,517)</u>	<u>-</u>	<u>1,237,517</u>
Fund balance-ending	<u>\$ 520,042</u>	<u>\$ (1,245,471)</u>	<u>\$ -</u>	<u>\$ 1,245,471</u>

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, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
REVENUES:				
Federal grants	\$ 2,593,859	\$ 2,605,533	\$ 2,605,533	\$ -
State grants	8,173,254	8,303,728	8,303,728	-
Interest income	15,900	4,930	4,930	-
Other revenue	387,351	393,441	393,432	(9)
 Total revenues	 11,170,364	 11,307,632	 11,307,623	 (9)
EXPENDITURES:				
Current operating:				
Human services	11,553,736	11,751,668	11,747,534	4,134
 Total expenditures	 11,553,736	 11,751,668	 11,747,534	 4,134
 Excess (deficiency) of revenues over expenditures	 (383,372)	 (444,036)	 (439,911)	 4,125
OTHER FINANCING SOURCES (USES):				
Transfers in	410,606	410,606	410,606	-
Transfers out	(27,234)	(28,691)	(28,691)	-
 Total other financing sources (uses)	 383,372	 381,915	 381,915	 -
 Net change in fund balance	 -	 (62,121)	 (57,996)	 4,125
Fund balance-beginning	419,251	1,184,728	331,233	(853,495)
Fund balance-ending	\$ 419,251	\$ 1,122,607	\$ 273,237	\$ (849,370)

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, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
REVENUES:				
Federal grants	\$ 5,380,927	\$ 5,435,351	\$ 5,143,350	\$ (292,001)
State grants	11,297,541	13,334,852	13,326,892	(7,960)
Interest income	2,000	2,000	67	(1,933)
Other revenue	369,700	401,450	336,269	(65,181)
Total revenues	17,050,168	19,173,653	18,806,578	(367,075)
EXPENDITURES:				
Current operating:				
Human services	20,026,409	22,213,021	22,210,824	2,197
Total expenditures	20,026,409	22,213,021	22,210,824	2,197
Excess (deficiency) of revenues over expenditures	(2,976,241)	(3,039,368)	(3,404,246)	(364,878)
OTHER FINANCING SOURCES (USES):				
Transfers in	2,999,050	3,429,741	3,429,741	-
Transfers out	(22,809)	(25,495)	(25,495)	-
Total other financing sources (uses)	2,976,241	3,404,246	3,404,246	-
Net change in fund balance	-	364,878	-	(364,878)
Fund balance-beginning	11,368	843,696	-	(843,696)
Fund balance-ending	\$ 11,368	\$ 1,208,574	\$ -	\$ (1,208,574)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Employer Contributions and Funding Progress

Schedule of Employer Contributions for Pensions

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2006	\$ 4,142,359	100.00%
2007	2,990,464	100.00%
2008	2,222,551	172.00%
2009	8,275,610	100.00%
2010	7,533,685	82.23%
2011	7,955,926	100.00%

The information presented in the required supplementary schedule was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation Date	December 31, 2010
Actuarial cost method	Entry Age
Amortization method	Not applicable*
Remaining amortization period	Not applicable*
Asset valuation method	Five-year smoothed market
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases	3.50%
Includes inflation at:	3%
Cost-of-living adjustments	None

Effective in 2010 the Entry Age Funding Method was used to determine the annual required contribution.

* The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. Information about the funded status and funding progress was prepared using the entry age actuarial cost method for that purpose and is intended to serve as a surrogate for the funded status and funding progress of the plan.

Schedule of Funding Progress for 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)
1/1/2009	\$ 292,192,498	\$ 336,512,225	\$ 44,319,727	86.8%	\$ 75,096,281	59.0%
1/1/2010	\$ 296,022,678	\$ 349,024,545	\$ 53,001,867	84.8%	\$ 76,147,376	69.6%
1/1/2011	\$ 312,113,726	\$ 369,072,999	\$ 56,959,273	84.6%	\$ 77,360,215	73.6%

Schedule of Funding Progress for Post Employment Benefits other than Pensions

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
1/1/2010	\$ -	\$ 24,443,432	\$ 24,443,432	0.0%	\$ 76,883,095	31.8%
1/1/2011	\$ -	\$ 28,708,113	\$ 28,708,113	0.0%	\$ 77,360,215	37.1%
1/1/2012	\$ -	\$ 25,032,236	\$ 25,032,236	0.0%	\$ 79,578,330	31.5%

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, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
General Government:				
Commissioners' Office:				
Personal services	\$ 549,236	\$ 558,816	\$ 549,929	\$ 8,887
Fringes	205,424	190,568	190,072	496
Other services & charges	34,632	32,004	29,613	2,391
Supplies	2,625	3,140	2,837	303
	<u>791,917</u>	<u>784,528</u>	<u>772,451</u>	<u>12,077</u>
Controller:				
Personal services	1,078,519	1,098,864	1,093,616	5,248
Fringes	582,310	542,463	539,741	2,722
Other services & charges	45,072	40,100	38,256	1,844
Supplies	8,425	8,161	7,496	665
Capital outlays	-	2,636	2,636	-
	<u>1,714,326</u>	<u>1,692,224</u>	<u>1,681,745</u>	<u>10,479</u>
Treasurer:				
Personal services	334,741	343,480	344,102	(622)
Fringes	213,300	219,006	218,420	586
Other services & charges	68,452	47,643	46,441	1,202
Supplies	9,005	6,294	6,281	13
	<u>625,498</u>	<u>616,423</u>	<u>615,244</u>	<u>1,179</u>
Financial Administration:				
Personal services	317,256	297,590	290,645	6,945
Fringes	123,657	128,706	124,160	4,546
Other services & charges	5,574	5,707	4,516	1,191
Supplies	2,129	1,893	1,391	502
Capital outlays	-	3,787	3,786	1
	<u>448,616</u>	<u>437,683</u>	<u>424,498</u>	<u>13,185</u>
Insurance:				
Other services & charges	558,000	494,416	494,414	2
	<u>558,000</u>	<u>494,416</u>	<u>494,414</u>	<u>2</u>
Tax Office:				
Personal services	232,790	242,385	242,785	(400)
Fringes	146,788	128,644	126,633	2,011
Other services & charges	429,573	412,744	411,910	834
Supplies	7,038	6,946	6,913	33
	<u>816,189</u>	<u>790,719</u>	<u>788,241</u>	<u>2,478</u>
Tax Assessment:				
Personal services	740,225	753,575	757,056	(3,481)
Fringes	399,224	389,958	373,139	16,819
Other services & charges	226,525	212,932	212,184	748
Supplies	9,205	2,732	2,706	26
Capital outlays	-	165,029	165,028	1
	<u>1,375,179</u>	<u>1,524,226</u>	<u>1,510,113</u>	<u>14,113</u>
Tax Collectors:				
Fringes	35,000	32,863	32,862	1
Other services & charges	756,950	780,950	780,921	29
Supplies	38,500	34,573	32,737	1,836
	<u>830,450</u>	<u>848,386</u>	<u>846,520</u>	<u>1,866</u>
Information Systems:				
Personal services	1,339,386	1,324,131	1,315,024	9,107
Fringes	544,520	516,097	513,991	2,106
Other services & charges	463,381	461,856	460,653	1,203
Supplies	96,405	111,838	111,544	294
Capital outlays	-	221,601	221,598	3
	<u>2,443,692</u>	<u>2,635,523</u>	<u>2,622,810</u>	<u>12,713</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
General government, continued:				
Purchasing:				
Personal services	123,323	124,328	125,273	(945)
Fringes	59,917	58,912	50,325	8,587
Other services & charges	4,499	4,612	3,954	658
Supplies	600	487	5,789	(5,302)
	<u>188,339</u>	<u>188,339</u>	<u>185,341</u>	<u>2,998</u>
General Services:				
Personal services	98,709	103,221	103,942	(721)
Fringes	84,332	75,710	74,604	1,106
Other services & charges	36,840	36,667	36,580	87
Supplies	1,650	1,258	1,151	107
	<u>221,531</u>	<u>216,856</u>	<u>216,277</u>	<u>579</u>
Switchboard:				
Personal services	136,275	138,740	140,551	(1,811)
Fringes	61,127	65,005	63,757	1,248
Other services & charges	56,500	69,253	68,822	431
Supplies	26,430	30,002	22,368	7,634
Capital outlays	-	42,610	42,608	2
	<u>280,332</u>	<u>345,610</u>	<u>338,106</u>	<u>7,504</u>
Solicitor:				
Personal services	327,049	330,749	330,893	(144)
Fringes	182,022	165,905	165,328	577
Other services & charges	9,810	10,310	9,899	411
Supplies	790	290	215	75
	<u>519,671</u>	<u>507,254</u>	<u>506,335</u>	<u>919</u>
Human Resources:				
Personal services	511,499	371,357	372,162	(805)
Fringes	185,968	175,388	173,258	2,130
Other services & charges	245,121	145,595	143,998	1,597
Supplies	8,148	6,564	6,075	489
	<u>950,736</u>	<u>698,904</u>	<u>695,493</u>	<u>3,411</u>
Records Management:				
Personal services	193,027	220,891	222,641	(1,750)
Fringes	106,944	110,905	110,439	466
Other services & charges	9,438	9,253	8,572	681
Supplies	8,813	4,784	4,720	64
Capital outlays	-	450	450	-
	<u>318,222</u>	<u>346,283</u>	<u>346,822</u>	<u>(539)</u>
Recorder of Deeds:				
Personal services	463,896	452,246	443,452	8,794
Fringes	267,282	224,010	223,581	429
Other services & charges	103,773	108,558	107,650	908
Supplies	9,671	7,380	7,298	82
Capital outlays	-	816	815	1
	<u>844,622</u>	<u>793,010</u>	<u>782,796</u>	<u>10,214</u>
Election Bureau:				
Personal services	383,145	354,647	354,102	545
Fringes	174,120	131,063	130,060	1,003
Other services & charges	590,828	512,701	511,281	1,420
Supplies	30,080	18,033	17,486	547
Capital outlays	-	8,337	8,336	1
	<u>1,178,173</u>	<u>1,024,781</u>	<u>1,021,265</u>	<u>3,516</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
General government, continued:				
Veteran Affairs:				
Personal services	83,329	108,333	104,564	3,769
Fringes	39,281	38,739	38,392	347
Other services & charges	131,321	122,202	121,139	1,063
Supplies	650	807	558	249
	<u>254,581</u>	<u>270,081</u>	<u>264,653</u>	<u>5,428</u>
Benefits:				
Fringes	1,115,203	264,113	229,710	34,403
Other services & charges	42,800	42,801	42,800	1
	<u>1,158,003</u>	<u>306,914</u>	<u>272,510</u>	<u>34,404</u>
Other:				
Personal services	1,000,000	-	-	-
Other services & charges	1,226,958	495,656	457,642	38,014
Capital outlays	5,491,577	-	-	-
	<u>7,718,535</u>	<u>495,656</u>	<u>457,642</u>	<u>38,014</u>
Taxes:				
Other services & charges	195,000	286,016	282,897	3,119
	<u>195,000</u>	<u>286,016</u>	<u>282,897</u>	<u>3,119</u>
Grants-GGA				
Other services & charges	703,368	35,000	35,000	-
	<u>703,368</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Self-Insurance Reserve:				
Other services & charges	1,067,000	966,684	966,681	3
	<u>1,067,000</u>	<u>966,684</u>	<u>966,681</u>	<u>3</u>
Homestead Exclusion:				
Other services & charges	34,230	27,162	27,066	96
Supplies	400	196	196	-
	<u>34,630</u>	<u>27,358</u>	<u>27,262</u>	<u>96</u>
Workers' Compensation Trust:				
Other services & charges	14,880	15,330	15,330	-
	<u>14,880</u>	<u>15,330</u>	<u>15,330</u>	<u>-</u>
Unified Parcel Identification:				
Personal services	98,069	100,000	100,686	(686)
Fringes	30,724	31,761	31,642	119
Other services & charges	251,880	196,085	194,644	1,441
Supplies	1,750	577	576	1
Capital outlays	-	23,513	23,512	1
	<u>382,423</u>	<u>351,936</u>	<u>351,060</u>	<u>876</u>
Stimulus Grant:				
Other services & charges	21,300	22,720	22,719	1
Capital outlays	-	1,932,673	1,932,672	1
	<u>21,300</u>	<u>1,955,393</u>	<u>1,955,391</u>	<u>2</u>
 Total general government	 <u>25,655,213</u>	 <u>18,655,533</u>	 <u>18,476,897</u>	 <u>178,636</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Judicial :				
Courts:				
Personal services	2,664,328	2,673,281	2,656,184	17,097
Fringes	1,308,361	1,293,277	1,291,279	1,998
Other services & charges	1,536,874	1,443,826	1,439,623	4,203
Supplies	45,009	30,002	29,412	590
Capital outlays	-	11,111	11,103	8
	<u>5,554,572</u>	<u>5,451,497</u>	<u>5,427,601</u>	<u>23,896</u>
District Justices Administrator:				
Personal services	58,161	78,419	79,296	(877)
Fringes	25,295	34,306	34,230	76
Other services & charges	14,400	8,188	7,845	343
Supplies	1,798	274	83	191
	<u>99,654</u>	<u>121,187</u>	<u>121,454</u>	<u>(267)</u>
District Justice DeMarchis:				
Personal services	100,156	112,017	110,800	1,217
Fringes	55,070	55,316	55,062	254
Other services & charges	88,396	87,588	86,907	681
Supplies	4,800	5,518	5,389	129
Capital outlays	-	309	305	4
	<u>248,422</u>	<u>260,748</u>	<u>258,463</u>	<u>2,285</u>
District Justice Dalfonso:				
Personal services	121,124	122,825	123,733	(908)
Fringes	53,310	53,706	53,530	176
Other services & charges	40,565	45,551	44,806	745
Supplies	5,659	3,471	3,462	9
Capital outlays	-	1,015	1,014	1
	<u>220,658</u>	<u>226,568</u>	<u>226,545</u>	<u>23</u>
District Justice Yakopec:				
Personal services	133,605	135,785	136,345	(560)
Fringes	36,912	61,892	61,621	271
Other services & charges	51,165	46,089	45,070	1,019
Supplies	5,800	6,646	6,569	77
Capital outlays	-	232	232	-
	<u>227,482</u>	<u>250,644</u>	<u>249,837</u>	<u>807</u>
District Justice Pallone:				
Personal services	145,494	143,522	141,769	1,753
Fringes	46,831	44,945	44,179	766
Other services & charges	73,402	69,294	67,210	2,084
Supplies	6,450	6,732	6,231	501
	<u>272,177</u>	<u>264,493</u>	<u>259,389</u>	<u>5,104</u>
District Justice Falcon:				
Personal services	135,003	137,183	137,726	(553)
Fringes	77,139	80,154	80,133	21
Other services & charges	45,434	45,715	44,895	820
Supplies	4,680	4,989	4,962	27
	<u>262,256</u>	<u>268,041</u>	<u>267,726</u>	<u>315</u>
District Justice Kistler:				
Personal services	102,700	133,630	133,800	(170)
Fringes	55,922	68,869	68,407	462
Other services & charges	48,729	47,631	46,187	1,444
Supplies	5,420	5,174	5,143	31
	<u>212,771</u>	<u>255,304</u>	<u>253,537</u>	<u>1,767</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Judicial, continued:				
District Justice Christner:				
Personal services	142,557	144,012	145,502	(1,490)
Fringes	52,478	53,816	53,604	212
Other services & charges	50,687	64,296	63,782	514
Supplies	4,525	6,190	6,122	68
	<u>250,247</u>	<u>268,314</u>	<u>269,010</u>	<u>(696)</u>
District Justice Mahady:				
Personal services	146,720	147,514	145,652	1,862
Fringes	68,185	69,996	69,346	650
Other services & charges	65,404	61,481	60,882	599
Supplies	3,530	3,461	3,432	29
	<u>283,839</u>	<u>282,452</u>	<u>279,312</u>	<u>3,140</u>
District Justice Weimer:				
Personal services	139,371	122,123	122,070	53
Fringes	81,550	69,905	68,358	1,547
Other services & charges	50,307	54,012	52,264	1,748
Supplies	6,550	5,487	5,163	324
	<u>277,778</u>	<u>251,527</u>	<u>247,855</u>	<u>3,672</u>
District Justice Albert:				
Personal services	204,670	211,966	210,543	1,423
Fringes	81,911	73,098	72,950	148
Other services & charges	60,388	119,436	118,592	844
Supplies	7,950	7,957	7,893	64
Capital outlays	-	309	305	4
	<u>354,919</u>	<u>412,766</u>	<u>410,283</u>	<u>2,483</u>
District Justice Mansour:				
Personal services	140,815	143,093	143,792	(699)
Fringes	49,001	53,502	52,671	831
Other services & charges	60,261	61,698	60,356	1,342
Supplies	4,700	4,698	4,258	440
	<u>254,777</u>	<u>262,991</u>	<u>261,077</u>	<u>1,914</u>
District Justice Conway:				
Personal services	118,593	116,630	116,058	562
Fringes	47,739	48,492	48,123	369
Other services & charges	57,567	57,503	54,543	2,960
Supplies	5,275	5,275	5,042	233
Capital outlays	-	146,774	146,773	1
	<u>229,174</u>	<u>374,674</u>	<u>370,549</u>	<u>4,125</u>
District Justice Buczak:				
Personal services	131,561	134,629	134,646	(17)
Fringes	67,461	69,231	69,035	196
Other services & charges	34,395	37,005	36,744	261
Supplies	4,600	6,035	6,033	2
Capital outlays	-	378,301	378,297	4
	<u>238,017</u>	<u>625,201</u>	<u>624,755</u>	<u>446</u>
District Justice Bilik:				
Personal services	99,839	100,566	100,107	459
Fringes	41,095	42,156	39,586	2,570
Other services & charges	51,235	55,991	53,760	2,231
Supplies	4,175	4,206	3,161	1,045
	<u>196,344</u>	<u>202,919</u>	<u>196,614</u>	<u>6,305</u>
District Justice Thiel:				
Personal services	98,040	99,648	100,518	(870)
Fringes	61,551	62,186	61,098	1,088
Other services & charges	46,787	41,326	40,075	1,251
Supplies	3,575	3,575	3,358	217
	<u>209,953</u>	<u>206,735</u>	<u>205,049</u>	<u>1,686</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Judicial, continued:				
District Justice Moore:				
Personal services	160,640	162,483	160,227	2,256
Fringes	69,522	74,851	74,650	201
Other services & charges	51,799	54,234	54,099	135
Supplies	2,700	3,567	3,556	11
	<u>284,661</u>	<u>295,135</u>	<u>292,532</u>	<u>2,603</u>
District Justice Eckels:				
Personal services	153,540	159,417	159,286	131
Fringes	79,490	83,847	83,788	59
Other services & charges	45,110	45,862	45,113	749
Supplies	4,200	2,546	2,145	401
	<u>282,340</u>	<u>291,672</u>	<u>290,332</u>	<u>1,340</u>
Register of Wills:				
Personal services	446,076	439,943	443,779	(3,836)
Fringes	252,473	260,178	259,142	1,036
Other services & charges	53,860	54,381	46,076	8,305
Supplies	8,805	8,313	5,650	2,663
Capital outlays	-	726	726	-
	<u>761,214</u>	<u>763,541</u>	<u>755,373</u>	<u>8,168</u>
Sheriff:				
Personal services	2,852,486	2,834,931	2,804,371	30,560
Fringes	1,255,873	1,286,106	1,280,589	5,517
Other services & charges	171,956	201,940	197,202	4,738
Supplies	214,707	225,300	219,823	5,477
Capital outlays	-	39,783	38,650	1,133
	<u>4,495,022</u>	<u>4,588,060</u>	<u>4,540,635</u>	<u>47,425</u>
Coroner:				
Personal services	402,824	363,586	366,410	(2,824)
Fringes	189,687	181,420	179,499	1,921
Other services & charges	324,979	328,042	325,194	2,848
Supplies	14,695	11,936	11,838	98
Capital outlays	-	9,724	9,724	-
	<u>932,185</u>	<u>894,708</u>	<u>892,665</u>	<u>2,043</u>
Act 122 Grant:				
Other services & charges	-	1,806	1,805	1
Supplies	-	15,864	15,837	27
Capital outlays	-	15,924	15,922	2
	<u>-</u>	<u>33,594</u>	<u>33,564</u>	<u>30</u>
Cremation Authorization:				
Other services & charges	-	9,220	9,220	-
	<u>-</u>	<u>9,220</u>	<u>9,220</u>	<u>-</u>
Prothonotary:				
Personal services	634,563	630,653	630,713	(60)
Fringes	338,905	363,750	361,920	1,830
Other services & charges	47,254	39,047	37,348	1,699
Supplies	14,845	14,545	14,516	29
Capital outlays	-	1,028	1,028	-
	<u>1,035,567</u>	<u>1,049,023</u>	<u>1,045,525</u>	<u>3,498</u>
Clerk of Courts:				
Personal services	635,268	628,682	630,122	(1,440)
Fringes	407,332	407,802	406,450	1,352
Other services & charges	137,742	144,147	142,516	1,631
Supplies	14,236	13,117	13,116	1
Capital outlays	-	539	539	-
	<u>1,194,578</u>	<u>1,194,287</u>	<u>1,192,743</u>	<u>1,544</u>
Law Library:				
Personal services	76,050	77,549	78,422	(873)
Fringes	36,670	38,754	37,951	803
Other services & charges	133,998	130,273	130,125	148
Supplies	1,385	2,162	2,158	4
	<u>248,103</u>	<u>248,738</u>	<u>248,656</u>	<u>82</u>
Jury Commissioners:				
Personal services	104,249	105,246	105,486	(240)
Fringes	72,999	63,273	63,029	244
Other services & charges	55,188	48,385	47,632	753
Supplies	660	1,039	630	409
	<u>233,096</u>	<u>217,943</u>	<u>216,777</u>	<u>1,166</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Judicial, continued:				
District Attorney:				
Personal services	3,173,119	3,306,905	3,301,897	5,008
Fringes	1,186,708	1,100,082	1,066,824	33,258
Other services & charges	240,584	269,869	263,044	6,825
Supplies	58,905	72,998	69,805	3,193
Capital outlays	-	33,357	33,356	1
	<u>4,659,316</u>	<u>4,783,211</u>	<u>4,734,926</u>	<u>48,285</u>
Stop Violence Against Women:				
Personal services	56,554	60,485	62,230	(1,745)
Fringes	19,102	18,437	16,611	1,826
Other services & charges	69,584	69,584	54,188	15,396
	<u>145,240</u>	<u>148,506</u>	<u>133,029</u>	<u>15,477</u>
D.A. Victim Witness Program:				
Personal services	109,921	112,079	108,144	3,935
Fringes	58,999	59,634	59,423	211
Other services & charges	17,576	15,624	9,820	5,804
Supplies	1,500	1,500	356	1,144
	<u>187,996</u>	<u>188,837</u>	<u>177,743</u>	<u>11,094</u>
Emergency Response Project:				
Personal services	17,913	31,858	31,102	756
Fringes	8,303	14,543	14,397	146
Other services & charges	735	672	541	131
Capital outlays	-	2,547	2,547	-
	<u>26,951</u>	<u>49,620</u>	<u>48,587</u>	<u>1,033</u>
Public Defender:				
Personal services	951,872	918,161	922,784	(4,623)
Fringes	483,085	424,923	419,606	5,317
Other services & charges	82,873	67,033	65,327	1,706
Supplies	5,025	6,704	6,677	27
	<u>1,522,855</u>	<u>1,416,821</u>	<u>1,414,394</u>	<u>2,427</u>
Public Defender ARRA:				
Personal services	44,134	44,249	44,701	(452)
Fringes	19,970	22,802	21,559	1,243
Other services & charges	1,500	1,500	995	505
	<u>65,604</u>	<u>68,551</u>	<u>67,255</u>	<u>1,296</u>
Court Appointed Special Advocate:				
Other services & charges	5,750	7,394	7,175	219
Supplies	2,600	1,563	1,563	-
Capital outlays	-	2,556	2,509	47
	<u>8,350</u>	<u>11,513</u>	<u>11,247</u>	<u>266</u>
Juvenile Assistance Grant:				
Personal services	23,793	42,681	41,772	909
Fringes	23,491	25,361	25,035	326
Other services & charges	972	297	246	51
Supplies	189	-	-	-
	<u>48,445</u>	<u>68,339</u>	<u>67,053</u>	<u>1,286</u>
Total Judicial	<u>25,524,563</u>	<u>26,307,380</u>	<u>26,101,312</u>	<u>206,068</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Public Safety:				
Security:				
Personal services	1,091,886	1,106,969	1,115,591	(8,622)
Fringes	484,327	416,312	414,978	1,334
Other services & charges	67,108	83,465	74,916	8,549
Supplies	44,017	58,782	57,033	1,749
Capital outlays	-	40,416	40,410	6
	<u>1,687,338</u>	<u>1,705,944</u>	<u>1,702,928</u>	<u>3,016</u>
Adult Probation:				
Personal services	3,376,769	3,563,906	3,580,178	(16,272)
Fringes	1,487,812	1,362,307	1,356,226	6,081
Other services & charges	1,660,076	1,167,959	1,152,824	15,135
Supplies	58,340	50,886	49,342	1,544
Capital outlays	-	31,825	31,824	1
	<u>6,582,997</u>	<u>6,176,883</u>	<u>6,170,394</u>	<u>6,489</u>
Juvenile Probation:				
Personal services	2,083,042	2,141,341	2,148,681	(7,340)
Fringes	801,224	758,390	756,498	1,892
Other services & charges	172,614	158,947	148,008	10,939
Supplies	31,064	21,081	16,855	4,226
Capital outlays	-	4,050	4,048	2
	<u>3,087,944</u>	<u>3,083,809</u>	<u>3,074,090</u>	<u>9,719</u>
Juvenile Detention:				
Personal services	938,350	1,075,923	1,063,130	12,793
Fringes	569,094	529,084	526,704	2,380
Other services & charges	145,432	137,658	136,496	1,162
Supplies	43,896	43,671	40,660	3,011
Capital outlays	-	7,088	7,084	4
	<u>1,696,772</u>	<u>1,793,424</u>	<u>1,774,074</u>	<u>19,350</u>
Juvenile Placements:				
Other services & charges	<u>7,177,000</u>	<u>6,423,777</u>	<u>6,423,018</u>	<u>759</u>
	<u>7,177,000</u>	<u>6,423,777</u>	<u>6,423,018</u>	<u>759</u>
Juvenile Accountability Block Grant:				
Other services & charges	-	948	411	537
Supplies	-	11,650	11,243	407
Capital outlays	-	6,498	6,498	-
	<u>-</u>	<u>19,096</u>	<u>18,152</u>	<u>944</u>
Prison:				
Personal services	7,944,343	7,884,160	7,909,685	(25,525)
Fringes	3,206,339	3,292,728	3,287,483	5,245
Other services & charges	2,742,649	2,867,280	2,851,988	15,292
Supplies	882,753	891,216	883,785	7,431
Capital outlays	-	45,240	45,077	163
	<u>14,776,084</u>	<u>14,980,624</u>	<u>14,978,018</u>	<u>2,606</u>
Emergency Management:				
Personal services	198,102	192,674	192,471	203
Fringes	96,178	93,696	92,526	1,170
Other services & charges	67,781	67,734	65,977	1,757
Supplies	28,925	32,612	30,930	1,682
Capital outlays	-	290,940	290,940	-
	<u>390,986</u>	<u>677,656</u>	<u>672,844</u>	<u>4,812</u>
Weights and Measures:				
Personal services	147,220	155,907	157,484	(1,577)
Fringes	66,311	64,874	61,553	3,321
Other services & charges	6,625	5,650	4,115	1,535
Supplies	4,940	6,980	5,997	983
	<u>225,096</u>	<u>233,411</u>	<u>229,149</u>	<u>4,262</u>

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Public Safety, continued				
West Nile				
Personal services	37,409	37,510	37,941	(431)
Fringes	16,314	19,642	18,762	880
Other services & charges	6,500	6,144	5,576	568
Supplies	8,600	5,639	3,584	2,055
	<u>68,823</u>	<u>68,935</u>	<u>65,863</u>	<u>3,072</u>
Grants-PS:				
Other services & charges	20,600	20,600	20,600	-
	<u>20,600</u>	<u>20,600</u>	<u>20,600</u>	<u>-</u>
Juvenile Shelter:				
Personal services	388,780	381,040	380,963	77
Fringes	128,714	133,306	132,836	470
Other services & charges	45,126	31,343	29,791	1,552
Supplies	23,999	12,040	10,528	1,512
Capital outlays	-	1,078	1,077	1
	<u>586,619</u>	<u>558,807</u>	<u>555,195</u>	<u>3,612</u>
Competency Development Grant:				
Other services & charges	-	2,744	2,744	-
Supplies	-	303	303	-
	<u>-</u>	<u>3,047</u>	<u>3,047</u>	<u>-</u>
Total Public Safety	<u>36,300,259</u>	<u>35,746,013</u>	<u>35,687,372</u>	<u>58,641</u>
Human Services:				
Grants:				
Other services & charges	3,520,576	4,980,689	4,980,689	-
	<u>3,520,576</u>	<u>4,980,689</u>	<u>4,980,689</u>	<u>-</u>
Total Human Services	<u>3,520,576</u>	<u>4,980,689</u>	<u>4,980,689</u>	<u>-</u>
Public Works:				
Roads:				
Personal services	475,063	488,715	482,273	6,442
Fringes	161,642	176,027	174,482	1,545
Other services & charges	3,093	2,927	2,575	352
Supplies	4,053	4,053	3,738	315
Capital outlays	-	1,405,195	1,323,712	81,483
	<u>643,851</u>	<u>2,076,917</u>	<u>1,986,780</u>	<u>90,137</u>
Public Works:				
Personal services	1,466,521	1,554,250	1,555,693	(1,443)
Fringes	781,082	739,863	737,939	1,924
Other services & charges	1,165,791	1,052,952	1,041,660	11,292
Supplies	131,429	103,652	102,902	750
Capital outlays	-	237,364	237,267	97
	<u>3,544,823</u>	<u>3,688,081</u>	<u>3,675,461</u>	<u>12,620</u>
Total Public Works	<u>4,188,674</u>	<u>5,764,998</u>	<u>5,662,241</u>	<u>102,757</u>
Culture and Recreation:				
Parks:				
Personal services	1,543,510	1,408,389	1,390,085	18,304
Fringes	641,055	598,715	589,745	8,970
Other services & charges	388,527	393,585	366,694	26,891
Supplies	214,690	231,599	214,676	16,923
Capital outlays	-	886,732	886,730	2
	<u>2,787,782</u>	<u>3,519,020</u>	<u>3,447,930</u>	<u>71,090</u>
Total Culture and Recreation	<u>2,787,782</u>	<u>3,519,020</u>	<u>3,447,930</u>	<u>71,090</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Conservation Development:				
Planning:				
Personal services	237,878	231,628	228,276	3,352
Fringes	92,214	93,042	92,310	732
Other services & charges	4,655	5,354	3,988	1,366
Supplies	1,300	1,081	1,081	-
	<u>336,047</u>	<u>331,105</u>	<u>325,655</u>	<u>5,450</u>
Geographic Info Systems:				
Personal services	278,433	293,526	289,222	4,304
Fringes	182,937	166,497	166,163	334
Other services & charges	129,207	113,939	113,465	474
Supplies	53,375	49,765	49,771	(6)
Capital outlays	-	7,801	7,801	-
	<u>643,952</u>	<u>631,528</u>	<u>626,422</u>	<u>5,106</u>
Grants:				
Other services & charges	<u>2,106,266</u>	<u>2,229,377</u>	<u>2,216,054</u>	<u>13,323</u>
	<u>2,106,266</u>	<u>2,229,377</u>	<u>2,216,054</u>	<u>13,323</u>
Total Conservation Development	<u>3,086,265</u>	<u>3,192,010</u>	<u>3,168,131</u>	<u>23,879</u>
Contributions:				
Other services & charges	<u>6,645,519</u>	<u>6,642,686</u>	<u>6,642,683</u>	<u>3</u>
	<u>6,645,519</u>	<u>6,642,686</u>	<u>6,642,683</u>	<u>3</u>
Capital outlay:				
Other services & charges	-	9,447	9,447	-
	-	<u>9,447</u>	<u>9,447</u>	-
Total Expenditures - General Fund	<u>\$ 107,708,851</u>	<u>\$ 104,817,776</u>	<u>\$ 104,176,702</u>	<u>\$ 641,074</u>

**COUNTY OF WESTMORELAND, PENNSYLVANIA
BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
BH Administration:				
Personal services	\$ 438,903	\$ 461,901	\$ 461,898	\$ 3
Fringes	205,594	255,626	255,620	6
Other services & charges	249,247	223,022	223,013	9
Supplies	11,808	7,083	7,080	3
Capital outlays	22,078	11,187	11,186	1
	<u>927,630</u>	<u>958,819</u>	<u>958,797</u>	<u>22</u>
BH Services:				
Other services & charges	11,588,156	11,812,186	11,804,308	7,878
Supplies	62,173	80,563	80,563	-
	<u>11,650,329</u>	<u>11,892,749</u>	<u>11,884,871</u>	<u>7,878</u>
DS Administration:				
Personal services	648,418	593,919	593,916	3
Fringes	307,352	340,048	340,042	6
Other services & charges	296,126	218,148	218,098	50
Supplies	14,143	7,809	7,807	2
Capital outlays	30,664	15,536	15,536	-
	<u>1,296,703</u>	<u>1,175,460</u>	<u>1,175,399</u>	<u>61</u>
DS Services:				
Other services & charges	6,850,050	6,375,772	6,375,772	-
	<u>6,850,050</u>	<u>6,375,772</u>	<u>6,375,772</u>	<u>-</u>
Total Behavioral Health/Developmental Services	<u>\$ 20,724,712</u>	<u>\$ 20,402,800</u>	<u>\$ 20,394,839</u>	<u>\$ 7,961</u>

**COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	\$ 439,233	\$ 444,078	\$ 443,787	\$ 291
Fringes	229,950	235,055	235,048	7
Other services & charges	561,450	617,176	617,167	9
Supplies	2,700	2,001	2,001	-
Capital outlays	-	1,615	1,615	-
	<u>1,233,333</u>	<u>1,299,925</u>	<u>1,299,618</u>	<u>307</u>
Information & Referral:				
Personal services	354,261	367,855	368,825	(970)
Fringes	143,479	163,493	163,487	6
Other services & charges	87,400	82,462	82,456	6
Supplies	1,830	1,861	1,858	3
Capital outlays	-	1,615	1,615	-
	<u>586,970</u>	<u>617,286</u>	<u>618,241</u>	<u>(955)</u>
Human Services Development Fund Grant:				
Personal services	41,883	42,915	42,397	518
Fringes	20,748	21,566	21,562	4
Other services & charges	20,700	18,216	18,213	3
Supplies	200	160	159	1
	<u>83,531</u>	<u>82,857</u>	<u>82,331</u>	<u>526</u>
Care Management:				
Personal services	864,524	834,254	829,880	4,374
Fringes	407,022	406,196	406,191	5
Other services & charges	58,000	56,031	56,029	2
Supplies	1,630	898	896	2
Capital outlays	-	853	853	-
	<u>1,331,176</u>	<u>1,298,232</u>	<u>1,293,849</u>	<u>4,383</u>
Protective Services:				
Personal services	223,632	234,673	241,196	(6,523)
Fringes	89,462	108,863	108,856	7
Other services & charges	29,350	31,196	31,191	5
Supplies	1,030	878	877	1
Capital outlays	-	1,615	1,615	-
	<u>343,474</u>	<u>377,225</u>	<u>383,735</u>	<u>(6,510)</u>
Adult Protective Services:				
Personal services	36,088	37,728	37,528	200
Fringes	9,066	9,051	9,047	4
Other services & charges	3,370	3,148	3,147	1
Supplies	100	9	9	-
	<u>48,624</u>	<u>49,936</u>	<u>49,731</u>	<u>205</u>
Transportation:				
Personal services	76,622	66,011	64,147	1,864
Fringes	34,898	18,303	18,299	4
Other services & charges	222,110	248,753	248,747	6
Supplies	2,150	1,971	1,970	1
	<u>335,780</u>	<u>335,038</u>	<u>333,163</u>	<u>1,875</u>

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Volunteer Services:				
Other services & charges	65,000	70,089	70,088	1
	<u>65,000</u>	<u>70,089</u>	<u>70,088</u>	<u>1</u>
Guardianship:				
Personal services	357,174	303,898	295,338	8,560
Fringes	142,435	170,423	170,415	8
Other services & charges	29,400	26,435	26,432	3
Supplies	1,130	1,756	1,755	1
	<u>530,139</u>	<u>502,512</u>	<u>493,940</u>	<u>8,572</u>
Day Care:				
Fringes	-	4	3	1
Other services & charges	125,500	86,683	86,682	1
	<u>125,500</u>	<u>86,687</u>	<u>86,685</u>	<u>2</u>
Domestic Care:				
Personal services	35,688	36,379	36,540	(161)
Fringes	35,631	31,617	31,613	4
Other services & charges	5,650	4,291	4,287	4
Supplies	350	117	116	1
	<u>77,319</u>	<u>72,404</u>	<u>72,556</u>	<u>(152)</u>
Ombudsman:				
Fringes	-	10	9	1
Other services & charges	87,500	99,208	99,208	-
	<u>87,500</u>	<u>99,218</u>	<u>99,217</u>	<u>1</u>
Legal Services:				
Other services & charges	26,000	21,909	21,909	-
	<u>26,000</u>	<u>21,909</u>	<u>21,909</u>	<u>-</u>
Personal Care:				
Personal services	57,203	57,967	57,362	605
Fringes	29,323	29,518	29,514	4
Other services & charges	1,435,900	1,417,284	1,417,282	2
Supplies	100	53	53	-
	<u>1,522,526</u>	<u>1,504,822</u>	<u>1,504,211</u>	<u>611</u>
Home Support:				
Other services & charges	35,200	23,073	23,072	1
	<u>35,200</u>	<u>23,073</u>	<u>23,072</u>	<u>1</u>
Home Health Care:				
Other services & charges	382,440	467,483	467,483	-
	<u>382,440</u>	<u>467,483</u>	<u>467,483</u>	<u>-</u>

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Family Caregiver Support Program:				
Personal services	165,667	161,305	161,082	223
Fringes	78,279	126,521	126,517	4
Other services & charges	453,100	400,922	400,919	3
Supplies	800	505	504	1
	<u>697,846</u>	<u>689,253</u>	<u>689,022</u>	<u>231</u>
Alle-Kiski Senior Center:				
Other services & charges	240,000	253,298	253,297	1
	<u>240,000</u>	<u>253,298</u>	<u>253,297</u>	<u>1</u>
Central Westmoreland Senior Center:				
Other services & charges	278,500	268,751	268,748	3
	<u>278,500</u>	<u>268,751</u>	<u>268,748</u>	<u>3</u>
Laurel Valley Senior Center:				
Other services & charges	215,000	190,444	190,444	-
	<u>215,000</u>	<u>190,444</u>	<u>190,444</u>	<u>-</u>
Westmoreland Multi-Service Senior Center:				
Other services & charges	250,000	242,608	242,607	1
	<u>250,000</u>	<u>242,608</u>	<u>242,607</u>	<u>1</u>
Southwest Pennsylvania Service Center:				
Other services & charges	190,000	189,601	189,601	-
	<u>190,000</u>	<u>189,601</u>	<u>189,601</u>	<u>-</u>
In-house Center Services:				
Personal services	65,475	67,146	67,995	(849)
Fringes	36,080	31,074	31,069	5
Other services & charges	19,980	18,851	18,847	4
Supplies	300	214	213	1
	<u>121,835</u>	<u>117,285</u>	<u>118,124</u>	<u>(839)</u>
Congregate Meals:				
Personal services	84,752	90,806	86,759	4,047
Fringes	35,455	38,539	38,535	4
Other services & charges	329,630	317,627	317,623	4
Supplies	200	82	81	1
	<u>450,037</u>	<u>447,054</u>	<u>442,998</u>	<u>4,056</u>
Home Delivered Meals:				
Other services & charges	428,430	474,153	474,152	1
	<u>428,430</u>	<u>474,153</u>	<u>474,152</u>	<u>1</u>

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Vision Center:				
Personal services	32,415	33,575	33,685	(110)
Fringes	18,026	19,827	19,823	4
Other services & charges	12,180	10,393	10,392	1
Supplies	23,000	20,637	20,636	1
	<u>85,621</u>	<u>84,432</u>	<u>84,536</u>	<u>(104)</u>
Senior Employment:				
Other services & charges	188,777	162,470	162,469	1
	<u>188,777</u>	<u>162,470</u>	<u>162,469</u>	<u>1</u>
Pre-Admission Assessment Program:				
Personal services	546,595	571,969	580,027	(8,058)
Fringes	225,023	241,695	241,689	6
Other services & charges	62,600	60,759	60,756	3
Supplies	2,030	1,348	1,346	2
Capital outlays	-	664	663	1
	<u>836,248</u>	<u>876,435</u>	<u>884,481</u>	<u>(8,046)</u>
Health Promotion:				
Other services & charges	47,700	47,656	47,654	2
Supplies	300	253	252	1
	<u>48,000</u>	<u>47,909</u>	<u>47,906</u>	<u>3</u>
Health Insurance Council:				
Other services & charges	49,378	57,172	57,172	-
Supplies	100	-	-	-
	<u>49,478</u>	<u>57,172</u>	<u>57,172</u>	<u>-</u>
Medicaid Waiver Program:				
Personal services	415,756	430,727	430,777	(50)
Fringes	174,046	210,399	210,395	4
Other services & charges	59,120	70,956	70,953	3
Supplies	930	1,948	1,946	2
Capital outlays	-	1,994	1,994	-
	<u>649,852</u>	<u>716,024</u>	<u>716,065</u>	<u>(41)</u>
Overnight Shelter:				
Other services & charges	3,600	3,600	3,600	-
	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>
Unassigned Expenses:				
Other services & charges	1,000	150	150	-
	<u>1,000</u>	<u>150</u>	<u>150</u>	<u>-</u>
Special NHT:				
Other services & charges	3,500	-	-	-
Supplies	1,500	-	-	-
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADRC:				
Other services & charges	-	22,333	22,333	-
	<u>-</u>	<u>22,333</u>	<u>22,333</u>	<u>-</u>
	<u>\$ 11,553,736</u>	<u>\$ 11,751,668</u>	<u>\$ 11,747,534</u>	<u>\$ 4,134</u>
Total Area Agency on Aging				

**COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	\$ 433,491	\$ 428,892	\$ 432,790	\$ (3,898)
Fringes	204,965	220,250	220,245	5
Other services & charges	1,126,645	1,053,052	1,050,357	2,695
Supplies	5,250	6,991	6,987	4
Capital outlays	-	4,670	4,670	-
	<u>1,770,351</u>	<u>1,713,855</u>	<u>1,715,049</u>	<u>(1,194)</u>
Adoption Services:				
Personal services	138,752	74,498	70,799	3,699
Fringes	61,490	44,101	44,094	7
Other services & charges	2,666,950	2,667,146	2,667,111	35
Supplies	800	793	792	1
	<u>2,867,992</u>	<u>2,786,538</u>	<u>2,782,796</u>	<u>3,742</u>
Counseling:				
Other services & charges	<u>3,420,500</u>	<u>5,670,962</u>	<u>5,663,074</u>	<u>7,888</u>
	<u>3,420,500</u>	<u>5,670,962</u>	<u>5,663,074</u>	<u>7,888</u>
Day Care:				
Other services & charges	<u>7,500</u>	<u>23,722</u>	<u>23,721</u>	<u>1</u>
	<u>7,500</u>	<u>23,722</u>	<u>23,721</u>	<u>1</u>
Day Treatment:				
Other services & charges	<u>85,000</u>	<u>53,216</u>	<u>53,216</u>	<u>-</u>
	<u>85,000</u>	<u>53,216</u>	<u>53,216</u>	<u>-</u>
Information & Referral:				
Personal services	171,981	158,970	157,512	1,458
Fringes	89,295	85,603	85,597	6
Other services & charges	9,890	9,634	9,631	3
Supplies	1,000	990	989	1
	<u>272,166</u>	<u>255,197</u>	<u>253,729</u>	<u>1,468</u>
Life Skills:				
Other services & charges	<u>190,000</u>	<u>38,353</u>	<u>38,352</u>	<u>1</u>
	<u>190,000</u>	<u>38,353</u>	<u>38,352</u>	<u>1</u>
Child Abuse Protective Services:				
Personal services	293,061	320,440	323,858	(3,418)
Fringes	178,654	143,423	143,419	4
Other services & charges	47,405	45,779	45,777	2
Supplies	2,200	2,173	2,173	-
	<u>521,320</u>	<u>511,815</u>	<u>515,227</u>	<u>(3,412)</u>
General Protective Services:				
Personal services	2,304,922	2,042,745	2,037,177	5,568
Fringes	1,094,078	1,216,461	1,216,455	6
Other services & charges	305,350	376,918	376,891	27
Supplies	10,000	9,893	9,893	-
	<u>3,714,350</u>	<u>3,646,017</u>	<u>3,640,416</u>	<u>5,601</u>

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU**

**Schedule of Expenditures
Budget and Actual**

For the Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Children's Bureau, continued:				
Human Services Development Fund:				
Personal services	35,000	45,075	45,075	-
Fringes	3,327	4,525	4,523	2
Other services & charges	9,000	7,757	7,756	1
Supplies	1,000	-	-	-
	<u>48,327</u>	<u>57,357</u>	<u>57,354</u>	<u>3</u>
Alternative Treatment:				
Other services & charges	2,000	11,920	9,091	2,829
	<u>2,000</u>	<u>11,920</u>	<u>9,091</u>	<u>2,829</u>
Group Homes - 75%:				
Other services & charges	1,502,400	1,369,557	1,369,556	1
	<u>1,502,400</u>	<u>1,369,557</u>	<u>1,369,556</u>	<u>1</u>
Emergency Shelter:				
Other services & charges	101,000	400,661	400,661	-
	<u>101,000</u>	<u>400,661</u>	<u>400,661</u>	<u>-</u>
Foster Family:				
Personal services	802,163	641,430	649,079	(7,649)
Fringes	433,790	385,497	385,489	8
Other services & charges	3,595,450	3,440,745	3,439,875	870
Supplies	9,000	9,910	9,909	1
	<u>4,840,403</u>	<u>4,477,582</u>	<u>4,484,352</u>	<u>(6,770)</u>
Supervised Independent Living:				
Other services & charges	80,300	92,112	92,111	1
	<u>80,300</u>	<u>92,112</u>	<u>92,111</u>	<u>1</u>
IV-E Independent Living:				
Personal services	-	31,299	39,265	(7,966)
Fringes	-	25,086	25,085	1
Other services & charges	150,000	144,983	144,981	2
	<u>150,000</u>	<u>201,368</u>	<u>209,331</u>	<u>(7,963)</u>
Residential Services:				
Other services & charges	452,800	902,789	902,788	1
	<u>452,800</u>	<u>902,789</u>	<u>902,788</u>	<u>1</u>
 Total Children's Bureau	 <u>\$ 20,026,409</u>	 <u>\$ 22,213,021</u>	 <u>\$ 22,210,824</u>	 <u>\$ 2,197</u>

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 Net Assets
Budget and Actual

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Operating revenues:				
Charges for services	\$ 148,500	\$ 140,884	\$ 140,883	\$ (1)
Patient fees	38,782,008	39,071,037	39,071,008	(29)
Miscellaneous revenue	<u>1,642,240</u>	<u>2,911,237</u>	<u>2,909,790</u>	<u>(1,447)</u>
 Total operating revenues	 <u>40,572,748</u>	 <u>42,123,158</u>	 <u>42,121,681</u>	 <u>(1,477)</u>
Operating expenses:				
Salaries and wages	21,193,928	21,699,437	21,891,373	(191,936)
Employee benefits	11,939,240	10,770,154	10,315,702	454,452
Other services & charges	6,086,701	7,368,867	7,627,960	(259,093)
Supplies	<u>3,873,945</u>	<u>3,101,980</u>	<u>3,097,420</u>	<u>4,560</u>
 Total operating expenses	 <u>43,093,814</u>	 <u>42,940,438</u>	 <u>42,932,455</u>	 <u>7,983</u>
 Operating income (loss)	 <u>(2,521,066)</u>	 <u>(817,280)</u>	 <u>(810,774)</u>	 <u>6,506</u>
Nonoperating revenues (expenses)				
Grants	602,309	84,026	84,026	-
Interest	<u>10,150</u>	<u>8,021</u>	<u>3,333</u>	<u>(4,688)</u>
 Total nonoperating revenues (expenses), net	 <u>612,459</u>	 <u>92,047</u>	 <u>87,359</u>	 <u>(4,688)</u>
 Income (loss) before transfers	 (1,908,607)	 (725,233)	 (723,415)	 1,818
Transfers - out	<u>(31,327)</u>	<u>(36,075)</u>	<u>(36,074)</u>	<u>1</u>
 Net transfers	 <u>(31,327)</u>	 <u>(36,075)</u>	 <u>(36,074)</u>	 <u>1</u>
 Change in net assets	 <u>\$ (1,939,934)</u>	 <u>\$ (761,308)</u>	 <u>\$ (759,489)</u>	 <u>\$ 1,819</u>

**COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor**

**Schedule of Expenses
Budget and Actual**

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Westmoreland Manor:				
Administration:				
Personal services	\$ 157,205	\$ 163,694	\$ 163,369	\$ 325
Fringes	91,497	101,449	101,443	6
Other services & charges	2,072,299	2,313,493	2,313,485	8
Supplies	8,176	21,883	21,877	6
	<u>2,329,177</u>	<u>2,600,519</u>	<u>2,600,174</u>	<u>345</u>
Business Office:				
Personal services	429,572	439,877	450,041	(10,164)
Fringes	214,166	172,906	172,885	21
Other services & charges	6,610	3,328	3,324	4
Supplies	1,000	1,000	537	463
	<u>651,348</u>	<u>617,111</u>	<u>626,787</u>	<u>(9,676)</u>
Admissions:				
Personal services	147,309	150,838	150,852	(14)
Fringes	89,624	78,086	76,675	1,411
Other services & charges	41,855	25,101	25,099	2
Supplies	4,070	2,512	2,511	1
	<u>282,858</u>	<u>256,537</u>	<u>255,137</u>	<u>1,400</u>
Purchasing:				
Personal services	288,654	291,727	311,145	(19,418)
Fringes	145,842	142,064	142,058	6
Other services & charges	14,237	3,519	3,518	1
Supplies	19,048	19,050	18,968	82
	<u>467,781</u>	<u>456,360</u>	<u>475,689</u>	<u>(19,329)</u>
Switchboard:				
Personal services	173,322	180,121	191,233	(11,112)
Fringes	74,105	66,983	66,121	862
Other services & charges	38,300	26,962	26,873	89
Supplies	75	75	63	12
	<u>285,802</u>	<u>274,141</u>	<u>284,290</u>	<u>(10,149)</u>
Housekeeping:				
Personal services	1,329,422	1,357,703	1,365,033	(7,330)
Fringes	851,405	710,114	709,237	877
Other services & charges	88,120	75,731	75,548	183
Supplies	79,655	73,261	72,918	343
	<u>2,348,602</u>	<u>2,216,809</u>	<u>2,222,736</u>	<u>(5,927)</u>
Security:				
Other services & charges	97,137	97,652	97,651	1
Supplies	800	1,149	1,148	1
	<u>97,937</u>	<u>98,801</u>	<u>98,799</u>	<u>2</u>
Motor Pool:				
Personal services	67,130	65,008	40,134	24,874
Fringes	24,940	18,205	18,189	16
Other services & charges	11,500	8,907	8,906	1
Supplies	9,000	10,955	10,954	1
	<u>112,570</u>	<u>103,075</u>	<u>78,183</u>	<u>24,892</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Plant Operations:				
Personal services	684,242	718,505	711,515	6,990
Fringes	376,076	322,252	322,240	12
Other services & charges	1,415,105	1,336,833	1,336,828	5
Supplies	<u>148,061</u>	<u>145,690</u>	<u>145,689</u>	<u>1</u>
	<u>2,623,484</u>	<u>2,523,280</u>	<u>2,516,272</u>	<u>7,008</u>
Dietary:				
Personal services	1,822,896	1,848,676	1,867,012	(18,336)
Fringes	1,073,747	894,158	893,879	279
Other services & charges	21,763	24,096	24,093	3
Supplies	<u>1,050,263</u>	<u>1,062,489</u>	<u>1,062,359</u>	<u>130</u>
	<u>3,968,669</u>	<u>3,829,419</u>	<u>3,847,343</u>	<u>(17,924)</u>
Cafeteria:				
Personal services	69,549	71,272	71,456	(184)
Fringes	35,066	22,625	22,621	4
Supplies	<u>71,200</u>	<u>71,150</u>	<u>71,140</u>	<u>10</u>
	<u>175,815</u>	<u>165,047</u>	<u>165,217</u>	<u>(170)</u>
Restorative Nursing:				
Personal services	580,606	580,606	593,766	(13,160)
Fringes	328,410	289,285	278,667	10,618
Supplies	<u>10,100</u>	<u>10,780</u>	<u>10,296</u>	<u>484</u>
	<u>919,116</u>	<u>880,671</u>	<u>882,729</u>	<u>(2,058)</u>
Nursing Administration:				
Personal services	2,811,850	2,883,491	2,916,163	(32,672)
Fringes	1,732,205	1,642,948	1,642,709	239
Other services & charges	157,566	144,192	143,995	197
Supplies	<u>7,500</u>	<u>4,582</u>	<u>4,582</u>	<u>-</u>
	<u>4,709,121</u>	<u>4,675,213</u>	<u>4,707,449</u>	<u>(32,236)</u>
Nursing Staff:				
Personal services	9,843,186	10,034,043	10,113,412	(79,369)
Fringes	<u>5,482,601</u>	<u>4,556,785</u>	<u>4,143,460</u>	<u>413,325</u>
	<u>15,325,787</u>	<u>14,590,828</u>	<u>14,256,872</u>	<u>333,956</u>
Inservice:				
Personal services	463,765	610,916	616,165	(5,249)
Fringes	186,487	253,620	253,506	114
Other services & charges	23,629	13,214	13,212	2
Supplies	<u>2,700</u>	<u>1,204</u>	<u>1,166</u>	<u>38</u>
	<u>676,581</u>	<u>878,954</u>	<u>884,049</u>	<u>(5,095)</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Medical Records:				
Personal services	60,878	63,947	65,069	(1,122)
Fringes	46,119	43,421	43,038	383
Other services & charges	24,948	8,559	8,558	1
Supplies	11,328	7,144	7,143	1
	<u>143,273</u>	<u>123,071</u>	<u>123,808</u>	<u>(737)</u>
Case Management				
Personal services	552,196	549,054	561,384	(12,330)
Fringes	178,065	181,207	167,918	13,289
Other services & charges	5,914	746	694	52
Supplies	350	350	339	11
	<u>736,525</u>	<u>731,357</u>	<u>730,335</u>	<u>1,022</u>
Pharmacy:				
Supplies	744,925	646,047	646,045	2
	<u>744,925</u>	<u>646,047</u>	<u>646,045</u>	<u>2</u>
Central Supply:				
Personal services	132,096	142,366	144,689	(2,323)
Fringes	65,143	65,734	61,234	4,500
Other services & charges	215,000	127,503	125,337	2,166
Supplies	830,150	833,535	832,824	711
	<u>1,242,389</u>	<u>1,169,138</u>	<u>1,164,084</u>	<u>5,054</u>
Physical Therapy:				
Other services & charges	497,467	497,467	497,225	242
Supplies	4,250	1,312	1,263	49
	<u>501,717</u>	<u>498,779</u>	<u>498,488</u>	<u>291</u>
Occupational Therapy:				
Other services & charges	554,600	554,600	554,599	1
Supplies	5,600	9,038	8,732	306
	<u>560,200</u>	<u>563,638</u>	<u>563,331</u>	<u>307</u>
Speech:				
Other services & charges	333,680	323,462	323,462	-
Supplies	675	175	125	50
	<u>334,355</u>	<u>323,637</u>	<u>323,587</u>	<u>50</u>
Laundry:				
Personal services	602,724	584,263	588,805	(4,542)
Fringes	434,769	313,986	312,633	1,353
Other services & charges	15,080	11,859	11,858	1
Supplies	76,840	75,878	75,813	65
	<u>1,129,413</u>	<u>985,986</u>	<u>989,109</u>	<u>(3,123)</u>
IV Therapy:				
Supplies	46,842	46,842	46,841	1
	<u>46,842</u>	<u>46,842</u>	<u>46,841</u>	<u>1</u>
Respiratory Therapy:				
Other services & charges	366,000	372,749	372,748	1
Supplies	38,390	33,812	33,672	140
	<u>404,390</u>	<u>406,561</u>	<u>406,420</u>	<u>141</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Barber & Beautician:				
Personal services	60,337	41,897	42,593	(696)
Fringes	34,268	31,562	31,093	469
Supplies	4,315	4,315	4,051	264
	<u>98,920</u>	<u>77,774</u>	<u>77,737</u>	<u>37</u>
Volunteer Services:				
Other services & charges	6,000	5,049	5,048	1
Supplies	1,125	469	468	1
	<u>7,125</u>	<u>5,518</u>	<u>5,516</u>	<u>2</u>
Social Services:				
Personal services	341,849	344,747	336,734	8,013
Fringes	181,481	163,644	159,068	4,576
Other services & charges	425	525	474	51
Supplies	650	266	266	-
	<u>524,405</u>	<u>509,182</u>	<u>496,542</u>	<u>12,640</u>
Recreation:				
Personal services	566,178	564,998	577,746	(12,748)
Fringes	291,523	272,838	270,747	2,091
Other services & charges	38,771	39,153	37,574	1,579
Supplies	16,100	16,296	14,909	1,387
	<u>912,572</u>	<u>893,285</u>	<u>900,976</u>	<u>(7,691)</u>
Independent Living:				
Personal services	8,962	11,688	13,057	(1,369)
Fringes	1,701	774	773	1
Other services & charges	40,695	37,684	37,683	1
Supplies	1,000	721	721	-
	<u>52,358</u>	<u>50,867</u>	<u>52,234</u>	<u>(1,367)</u>
Construction:				
Supplies	679,757	-	-	-
	<u>679,757</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Expenses:				
Fringes	-	425,508	425,508	-
Other services & charges	-	1,316,483	1,580,168	(263,685)
	<u>-</u>	<u>1,741,991</u>	<u>2,005,676</u>	<u>(263,685)</u>
Total Westmoreland Manor	<u>\$ 43,093,814</u>	<u>\$ 42,940,438</u>	<u>\$ 42,932,455</u>	<u>\$ 7,983</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund

Schedule of Revenues, Expenses, and Changes in Net Assets
Budget and Actual

Year Ended December 31, 2011

	Original Budget	Budget	Actual	Variance- Positive (Negative)
Operating revenues:				
Charges for services	\$ 5,607,435	\$ 5,812,955	\$ 5,812,949	\$ (6)
Miscellaneous revenue	<u>50,839</u>	<u>57,063</u>	<u>56,579</u>	<u>(484)</u>
Total operating revenues	<u>5,658,274</u>	<u>5,870,018</u>	<u>5,869,528</u>	<u>(490)</u>
Operating expenses:				
Salaries and wages	3,694,024	3,043,281	3,045,728	(2,447)
Employee benefits	586,291	1,254,212	1,250,390	3,822
Other services & charges	2,937,916	4,594,201	4,585,000	9,201
Supplies	<u>151,665</u>	<u>94,301</u>	<u>75,369</u>	<u>18,932</u>
Total operating expenses	<u>7,369,896</u>	<u>8,985,995</u>	<u>8,956,487</u>	<u>29,508</u>
Operating income (loss)	<u>(1,711,622)</u>	<u>(3,115,977)</u>	<u>(3,086,959)</u>	<u>29,018</u>
Nonoperating revenues (expenses)				
Interest	8,312	3,922	3,423	(499)
Interest expense	<u>(721,173)</u>	<u>(721,173)</u>	<u>(721,101)</u>	<u>72</u>
Total nonoperating revenues	<u>(712,861)</u>	<u>(717,251)</u>	<u>(717,678)</u>	<u>(427)</u>
Income (loss) before transfers	(2,424,483)	(3,833,228)	(3,804,637)	28,591
Transfers - in	2,507,991	2,507,991	2,507,991	-
Transfers - out	<u>(17,617)</u>	<u>(17,681)</u>	<u>(17,680)</u>	<u>1</u>
Net transfers	<u>2,490,374</u>	<u>2,490,310</u>	<u>2,490,311</u>	<u>1</u>
Change in net assets	<u>\$ 65,891</u>	<u>\$ (1,342,918)</u>	<u>\$ (1,314,326)</u>	<u>\$ 28,592</u>

**COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund**

**Schedule of Expenses
Budget and Actual**

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
911 Eligible				
Personal services	\$ 1,456,583	\$ 1,311,177	\$ 1,298,562	\$ 12,615
Fringes	586,291	496,703	494,194	2,509
Other services & charges	2,994,406	4,132,868	4,135,980	(3,112)
Supplies	<u>51,100</u>	<u>71,262</u>	<u>59,656</u>	<u>11,606</u>
	<u>5,088,380</u>	<u>6,012,010</u>	<u>5,988,392</u>	<u>23,618</u>
911 Non-Eligible				
Personal services	-	-	5,740	(5,740)
Fringes	-	100,399	100,399	-
Other services & charges	118,217	441,750	441,741	9
Supplies	<u>18,515</u>	<u>13,433</u>	<u>13,429</u>	<u>4</u>
	<u>136,732</u>	<u>555,582</u>	<u>561,309</u>	<u>(5,727)</u>
911 Eligible Wireless				
Personal services	1,602,018	1,732,104	1,741,426	(9,322)
Fringes	635,423	657,110	655,797	1,313
Other services & charges	546,466	740,756	728,380	12,376
Supplies	<u>82,050</u>	<u>9,606</u>	<u>2,284</u>	<u>7,322</u>
	<u>2,865,957</u>	<u>3,139,576</u>	<u>3,127,887</u>	<u>11,689</u>
Total 911 Surcharge	<u>\$ 8,091,069</u>	<u>\$ 9,707,168</u>	<u>\$ 9,677,588</u>	<u>\$ 29,580</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund

Schedule of Revenues, Expenses, and Changes in Net Assets
Budget and Actual

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Operating revenues:				
Charges for services	\$ 57,758,726	\$ 60,761,748	\$ 60,761,747	\$ (1)
Miscellaneous revenue	<u>3,013,843</u>	<u>1,050,181</u>	<u>1,050,180</u>	<u>(1)</u>
Total operating revenues	<u>60,772,569</u>	<u>61,811,929</u>	<u>61,811,927</u>	<u>(2)</u>
Operating expenses:				
Salaries and wages	210,826	221,294	221,291	3
Employee benefits	76,287	101,065	101,060	5
Other services & charges	59,267,725	60,214,498	60,214,489	9
Supplies	<u>12,680</u>	<u>6,220</u>	<u>6,217</u>	<u>3</u>
Total operating expenses	<u>59,567,518</u>	<u>60,543,077</u>	<u>60,543,057</u>	<u>20</u>
Operating income (loss)	<u>1,205,051</u>	<u>1,268,852</u>	<u>1,268,870</u>	<u>18</u>
Nonoperating revenues				
Interest	<u>47,150</u>	<u>17,509</u>	<u>17,506</u>	<u>(3)</u>
Total nonoperating revenues	<u>47,150</u>	<u>17,509</u>	<u>17,506</u>	<u>(3)</u>
Income (loss) before transfers	1,252,201	1,286,361	1,286,376	15
Transfers - out	<u>(1,252,201)</u>	<u>(1,423,880)</u>	<u>(1,423,878)</u>	<u>2</u>
Net Transfers	<u>(1,252,201)</u>	<u>(1,423,880)</u>	<u>(1,423,878)</u>	<u>2</u>
Change in net assets	<u>\$ -</u>	<u>\$ (137,519)</u>	<u>\$ (137,502)</u>	<u>\$ 17</u>

**COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund**

**Schedule of Expenses
Budget & Actual**

Year Ended December 31, 2011

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Healthchoices-SW				
Personal services	\$ 210,826	\$ 221,294	\$ 221,291	\$ 3
Fringes	76,287	101,065	101,060	5
Other services & charges	5,961,457	4,921,503	4,921,495	8
Supplies	<u>12,680</u>	<u>6,220</u>	<u>6,217</u>	<u>3</u>
	<u>6,261,250</u>	<u>5,250,082</u>	<u>5,250,063</u>	<u>19</u>
Healthchoices-SW Services				
Other services & charges	<u>53,306,268</u>	<u>55,292,995</u>	<u>55,292,994</u>	<u>1</u>
	<u>53,306,268</u>	<u>55,292,995</u>	<u>55,292,994</u>	<u>1</u>
 Total Healthchoices	 <u>\$ 59,567,518</u>	 <u>\$ 60,543,077</u>	 <u>\$ 60,543,057</u>	 <u>\$ 20</u>

NONMAJOR FUNDS

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS:				
Cash and cash equivalents	\$ 4,123,369	\$ 10,606	\$ 10,945,049	\$ 15,079,024
Receivables:				
Other governmental grants	1,027,059	-	1,075,349	2,102,408
Other	150,658	-	21,215	171,873
Due from other funds	120,000	17,268	-	137,268
Interfund loan receivable	-	-	2,058,568	2,058,568
	<u>5,421,086</u>	<u>27,874</u>	<u>14,100,181</u>	<u>19,549,141</u>
LIABILITIES:				
Accrued liabilities	732,188	-	1,006,817	1,739,005
Due to other funds	<u>276,391</u>	-	<u>457,262</u>	<u>733,653</u>
	<u>1,008,579</u>	-	<u>1,464,079</u>	<u>2,472,658</u>
FUND BALANCE:				
Restricted for:				
General government	690,676	-	7,209,716	7,900,392
Judicial	2,629,238	-	-	2,629,238
Public safety	576,714	-	-	576,714
Human services	9,006	-	-	9,006
Public works	506,873	-	1,158,362	1,665,235
Conservation development	-	-	3,793,024	3,793,024
Debt Service	-	27,874	475,000	502,874
	<u>4,412,507</u>	<u>27,874</u>	<u>12,636,102</u>	<u>17,076,483</u>
Total fund balance	<u>4,412,507</u>	<u>27,874</u>	<u>12,636,102</u>	<u>17,076,483</u>
Total liabilities and fund balance	<u>\$ 5,421,086</u>	<u>\$ 27,874</u>	<u>\$ 14,100,181</u>	<u>\$ 19,549,141</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES:				
Taxes, Hotel	\$ 1,100,589	\$ -	\$ -	\$ 1,100,589
Federal grants	8,170,570	-	6,475,450	14,646,020
State and local grants	2,592,561	-	10,000	2,602,561
Departmental charges	1,306,697	-	-	1,306,697
Interest income	4,612	981	30,720	36,313
Other revenue	127,035	-	573,144	700,179
	<u>13,302,064</u>	<u>981</u>	<u>7,089,314</u>	<u>20,392,359</u>
Total revenues				
EXPENDITURES:				
Current operating:				
General government	1,128,776	-	147,368	1,276,144
Judicial	3,967,225	-	-	3,967,225
Public safety	516,703	-	-	516,703
Human services	6,776,329	-	-	6,776,329
Public works	817,552	-	241	817,793
Conservation development	-	-	6,028,203	6,028,203
Debt service				
Principal retirement	-	8,089,508	245,000	8,334,508
Interest and fiscal charges	-	1,055,513	36,238	1,091,751
	<u>13,206,585</u>	<u>9,145,021</u>	<u>6,457,050</u>	<u>28,808,656</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>95,479</u>	<u>(9,144,040)</u>	<u>632,264</u>	<u>(8,416,297)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,705,576	8,847,506	-	10,553,082
Transfers out	(890,647)	-	(1,188,577)	(2,079,224)
	<u>814,929</u>	<u>8,847,506</u>	<u>(1,188,577)</u>	<u>8,473,858</u>
Total other financing sources (uses)				
Net change in fund balance	910,408	(296,534)	(556,313)	57,561
Fund balance, beginning of year	<u>3,502,099</u>	<u>324,408</u>	<u>13,192,415</u>	<u>17,018,922</u>
Fund balance, end of year	<u>\$ 4,412,507</u>	<u>\$ 27,874</u>	<u>\$ 12,636,102</u>	<u>\$ 17,076,483</u>

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.

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

December 31, 2011

	<u>Liquid Fuels</u>	<u>Domestic Relations</u>	<u>Human Services</u>	<u>Hazmat Response</u>	<u>Offender Supervision</u>	<u>Record Improvement</u>
ASSETS:						
Cash and cash equivalents	\$ 613,576	\$ 1,850,948	\$ 33,304	\$ 239,551	\$ 175,338	\$ 517,070
Receivables:						
Other governmental grants	60,956	945,680	20,423	-	-	-
Other	21	2,811	5,384	5,069	27,463	8,978
Due from other funds	-	-	-	-	-	-
 Total assets	<u>674,553</u>	<u>2,799,439</u>	<u>59,111</u>	<u>244,620</u>	<u>202,801</u>	<u>526,048</u>
LIABILITIES:						
Accrued liabilities	78,827	368,463	49,488	7,683	-	986
Due to other funds	<u>88,853</u>	<u>85,623</u>	<u>617</u>	<u>199</u>	<u>100,748</u>	<u>-</u>
 Total liabilities	<u>167,680</u>	<u>454,086</u>	<u>50,105</u>	<u>7,882</u>	<u>100,748</u>	<u>986</u>
FUND BALANCE:						
Fund balance:						
Restricted for:						
General government	-	-	-	-	-	525,062
Judicial	-	2,345,353	-	-	-	-
Public safety	-	-	-	236,738	102,053	-
Human services	-	-	9,006	-	-	-
Public works	<u>506,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund balance	<u>506,873</u>	<u>2,345,353</u>	<u>9,006</u>	<u>236,738</u>	<u>102,053</u>	<u>525,062</u>
 Total liabilities and fund balance	<u>\$ 674,553</u>	<u>\$ 2,799,439</u>	<u>\$ 59,111</u>	<u>\$ 244,620</u>	<u>\$ 202,801</u>	<u>\$ 526,048</u>

<u>Prothonotary Automation</u>	<u>Hotel Tax</u>	<u>Prison Canteen</u>	<u>Recorder of Deeds Improvement</u>	<u>Clerk of Courts Computer Surcharge</u>	<u>Booking Center</u>	<u>Total</u>
\$ 231,446	\$ 183,010	\$ 59,565	\$ 73,975	\$ 57,291	\$ 88,295	\$ 4,123,369
-	-	-	-	-	-	1,027,059
2,060	77,726	2	13,467	911	6,766	150,658
-	-	120,000	-	-	-	120,000
<u>233,506</u>	<u>260,736</u>	<u>179,567</u>	<u>87,442</u>	<u>58,202</u>	<u>95,061</u>	<u>5,421,086</u>
5,953	182,228	36,690	-	1,870	-	732,188
-	336	15	-	-	-	276,391
<u>5,953</u>	<u>182,564</u>	<u>36,705</u>	<u>-</u>	<u>1,870</u>	<u>-</u>	<u>1,008,579</u>
-	78,172	-	87,442	-	-	690,676
227,553	-	-	-	56,332	-	2,629,238
-	-	142,862	-	-	95,061	576,714
-	-	-	-	-	-	9,006
-	-	-	-	-	-	506,873
<u>227,553</u>	<u>78,172</u>	<u>142,862</u>	<u>87,442</u>	<u>56,332</u>	<u>95,061</u>	<u>4,412,507</u>
<u>\$ 233,506</u>	<u>\$ 260,736</u>	<u>\$ 179,567</u>	<u>\$ 87,442</u>	<u>\$ 58,202</u>	<u>\$ 95,061</u>	<u>\$ 5,421,086</u>

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

For the Year Ended December 31, 2010

	Liquid Fuels	Domestic Relations	Human Services	Hazmat Response	Offender Supervision	Record Improvement
REVENUES:						
Taxes, Hotel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal grants	144,659	2,618,887	5,394,024	13,000	-	-
State and local grants	929,047	472,575	1,162,051	28,888	-	-
Departmental charges	-	69,668	-	63,700	421,191	96,820
Interest income	149	672	32	514	726	958
Other revenue	<u>20,126</u>	<u>78,376</u>	<u>18,964</u>	<u>3,784</u>	<u>-</u>	<u>5,760</u>
Total Revenues	<u>1,093,981</u>	<u>3,240,178</u>	<u>6,575,071</u>	<u>109,886</u>	<u>421,917</u>	<u>103,538</u>
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	28,472
Judicial	-	3,912,563	-	-	-	-
Public safety	-	-	-	78,768	-	-
Human services	-	-	6,776,329	-	-	-
Public works	<u>817,552</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>817,552</u>	<u>3,912,563</u>	<u>6,776,329</u>	<u>78,768</u>	<u>-</u>	<u>28,472</u>
Excess (deficiency) of revenues over expenditures	<u>276,429</u>	<u>(672,385)</u>	<u>(201,258)</u>	<u>31,118</u>	<u>421,917</u>	<u>75,066</u>
Other financing sources (uses):						
Transfers in	-	1,378,611	206,965	-	-	-
Transfers out	<u>(88,853)</u>	<u>(176,094)</u>	<u>(513)</u>	<u>(561)</u>	<u>(452,028)</u>	<u>(14,105)</u>
Total other financing sources (uses)	<u>(88,853)</u>	<u>1,202,517</u>	<u>206,452</u>	<u>(561)</u>	<u>(452,028)</u>	<u>(14,105)</u>
Net change in fund balance	187,576	530,132	5,194	30,557	(30,111)	60,961
Fund balance, beginning of year	<u>319,297</u>	<u>1,815,221</u>	<u>3,812</u>	<u>206,181</u>	<u>132,164</u>	<u>464,101</u>
Fund balance, end of year	<u>\$ 506,873</u>	<u>\$ 2,345,353</u>	<u>\$ 9,006</u>	<u>\$ 236,738</u>	<u>\$ 102,053</u>	<u>\$ 525,062</u>

<u>Prothonotary Automation</u>	<u>Hotel Taxes</u>	<u>Prison Canteen</u>	<u>Recorder of Deeds Improvement</u>	<u>Clerk of Courts Computer Surcharge</u>	<u>Booking Center</u>	<u>Total</u>
\$ -	\$ 1,100,589	\$ -	\$ -	\$ -	\$ -	\$ 1,100,589
-	-	-	-	-	-	8,170,570
-	-	-	-	-	-	2,592,561
55,535	7,020	340,355	145,230	13,137	94,041	1,306,697
641	472	23	290	29	106	4,612
-	-	25	-	-	-	127,035
<u>56,176</u>	<u>1,108,081</u>	<u>340,403</u>	<u>145,520</u>	<u>13,166</u>	<u>94,147</u>	<u>13,302,064</u>
-	1,097,183	-	3,121	-	-	1,128,776
41,487	-	-	-	13,175	-	3,967,225
-	-	391,731	-	-	46,204	516,703
-	-	-	-	-	-	6,776,329
-	-	-	-	-	-	817,552
<u>41,487</u>	<u>1,097,183</u>	<u>391,731</u>	<u>3,121</u>	<u>13,175</u>	<u>46,204</u>	<u>13,206,585</u>
<u>14,689</u>	<u>10,898</u>	<u>(51,328)</u>	<u>142,399</u>	<u>(9)</u>	<u>47,943</u>	<u>95,479</u>
-	-	120,000	-	-	-	1,705,576
-	(7,105)	-	(151,388)	-	-	(890,647)
-	(7,105)	120,000	(151,388)	-	-	814,929
14,689	3,793	68,672	(8,989)	(9)	47,943	910,408
<u>212,864</u>	<u>74,379</u>	<u>74,190</u>	<u>96,431</u>	<u>56,341</u>	<u>47,118</u>	<u>3,502,099</u>
<u>\$ 227,553</u>	<u>\$ 78,172</u>	<u>\$ 142,862</u>	<u>\$ 87,442</u>	<u>\$ 56,332</u>	<u>\$ 95,061</u>	<u>\$ 4,412,507</u>

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, 2011

	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	787,700	144,660	144,659	(11)	2,810,301	2,618,887	2,618,887	\$ -	6,788,681	5,394,024	5,394,024	\$ -
Federal grants	890,799	929,325	929,047	(278)	500,000	500,000	472,575	(27,425)	606,594	1,162,053	1,162,051	(2)
State grants	-	-	-	-	75,200	78,620	69,668	(8,952)	-	-	-	-
Departmental charges	500	200	149	(51)	2,500	2,900	672	(1,828)	25	41	32	(9)
Interest income	3,000	20,126	20,126	-	68,700	78,625	78,376	(249)	22,410	20,061	18,964	(1,097)
Other revenue												
Total revenues	1,681,999	1,094,311	1,093,981	(330)	3,456,701	3,278,652	3,240,178	(38,454)	7,417,700	6,576,179	6,575,071	(1,108)
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	4,067,552	3,919,926	3,912,563	7,363	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Human services	1,921,148	826,857	817,552	9,305	-	-	-	-	7,624,170	6,778,811	6,776,329	2,482
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,921,148	826,857	817,552	9,305	4,067,552	3,919,926	3,912,563	7,363	7,624,170	6,778,811	6,776,329	2,482
Excess (deficiency) of revenues over expenditures	(239,149)	267,454	276,429	8,975	(610,851)	(641,294)	(672,385)	(31,091)	(206,470)	(202,632)	(201,258)	1,374
Other financing sources (uses):												
Transfers in	(85,000)	(88,853)	(88,853)	-	1,427,316	1,378,611	1,378,611	-	206,965	206,965	206,965	-
Transfers out	-	-	-	-	(265,922)	(176,095)	(176,094)	1	(495)	(514)	(513)	1
Total other financing sources (uses)	(85,000)	(88,853)	(88,853)	-	1,161,394	1,202,516	1,202,517	1	206,470	206,451	206,452	1
Net change in fund balance	(324,149)	178,601	187,576	8,975	550,543	561,222	530,132	(31,090)	-	3,819	5,194	1,375
Fund balance-beginning of year	(3,024,290)	1,292,957	319,297	(973,670)	876,996	(612,793)	1,815,221	2,428,014	(73,862)	449,640	3,812	(445,828)
Fund balance-ending	(3,348,439)	1,471,568	506,873	(964,695)	1,427,539	(51,571)	2,345,353	2,396,924	(73,862)	453,459	9,006	(444,453)

(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, 2011

	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	5,742	13,000	13,000	-	-	-	-	-	-	-	-	-
State grants	65,600	28,888	28,888	-	-	-	-	-	-	-	-	-
Departmental charges	310	63,700	63,700	-	460,000	421,191	(38,809)	91,200	96,820	96,820	96,820	-
Interest income	1,000	514	514	(1)	1,700	726	(974)	1,600	958	958	958	-
Other revenue		3,785	3,784	(1)	-	-	-	-	5,760	5,760	5,760	-
Total revenues	72,652	109,887	109,886	(1)	461,700	421,917	(39,783)	92,800	103,538	103,538	103,538	-
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	49,195	28,481	28,472	28,472	9
Judicial	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	84,266	81,074	78,768	2,306	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	84,266	81,074	78,768	2,306	-	-	-	49,195	28,481	28,472	28,472	9
Excess (deficiency) of revenues over expenditures	(11,614)	28,813	31,118	2,305	461,700	421,917	(39,783)	43,605	75,057	75,066	75,066	9
Other financing sources (uses):												
Transfers in	-	-	-	-	(460,000)	(452,028)	7,972	(13,080)	(14,105)	(14,105)	(14,105)	-
Transfers out	(540)	(552)	(551)	1	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(540)	(552)	(551)	1	(460,000)	(452,028)	7,972	(13,080)	(14,105)	(14,105)	(14,105)	-
Net change in fund balance	(12,154)	28,251	30,557	2,306	1,700	(30,111)	(31,811)	30,525	60,952	60,961	60,961	9
Fund balance-beginning of year	(127,747)	140,393	206,181	65,788	140,474	132,164	(104,007)	(89,646)	77,850	464,101	464,101	395,251
Fund balance-ending	(139,901)	168,644	236,738	68,094	142,174	102,053	(135,818)	(59,121)	138,802	525,062	525,062	386,260

(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, 2011

	Prothronatory Automation			Hotel Tax			Prison Canteen			Variance- Positive (Negative)		
	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)	Original Budget		Amended Budget	Actual
Revenues:												
Taxes, Hotel	-	-	-	-	\$ 838,000	\$ 1,100,590	\$ 1,100,589	\$ (1)	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	65,000	55,535	55,535	-	700	7,020	7,020	-	260,000	340,355	340,355	-
Interest income	1,000	642	641	(1)	600	472	472	-	50	50	23	(27)
Other revenue	-	-	-	-	-	-	-	-	40	40	25	(15)
Total revenues	66,000	56,177	56,176	(1)	839,300	1,108,082	1,108,081	(1)	260,090	340,445	340,403	(42)
Expenditures:												
Current operating:												
General government	-	-	-	-	838,000	1,097,183	1,097,183	-	-	-	-	-
Judicial	132,478	41,507	41,487	20	-	-	-	-	351,310	393,407	391,731	1,676
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	132,478	41,507	41,487	20	838,000	1,097,183	1,097,183	-	351,310	393,407	391,731	1,676
Excess (deficiency) of revenues over expenditures	(66,478)	14,670	14,689	19	1,300	10,899	10,898	(1)	(91,220)	(52,962)	(51,328)	1,634
Other financing sources (uses):												
Transfers in	-	-	-	-	(1,300)	(9,194)	(7,105)	2,089	120,000	120,000	120,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,300)	(9,194)	(7,105)	2,089	120,000	120,000	120,000	-
Net change in fund balance	(66,478)	14,670	14,689	19	-	1,705	3,793	2,088	28,780	67,038	68,672	1,634
Fund balance-beginning of year	(184,761)	190,992	212,864	21,872	(3,500)	(228,076)	74,379	302,455	(174,309)	(130,498)	74,190	204,688
Fund balance-ending	\$(251,239)	\$205,662	\$227,553	\$21,891	\$(3,500)	\$(226,371)	\$78,172	\$304,543	\$(145,529)	\$(63,460)	\$142,862	\$206,322

(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, 2011

	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	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	185,000	145,230	145,230	-	13,500	13,500	13,137	(363)	70,000	94,075	94,041	(34)
Interest income	600	291	290	(1)	100	100	29	(71)	60	107	106	(1)
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	185,600	145,521	145,520	(1)	13,600	13,600	13,166	(434)	70,060	94,182	94,147	(35)
Expenditures:												
Current operating:												
General government	4,000	3,122	3,121	1	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	13,000	13,175	13,175	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	32,300	46,300	46,204	96
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	4,000	3,122	3,121	1	13,000	13,175	13,175	-	32,300	46,300	46,204	96
Excess (deficiency) of revenues over expenditures	181,600	142,399	142,399	-	600	425	(9)	(434)	37,760	47,882	47,943	61
Other financing sources (uses):												
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Net change in fund balance	30,212	(8,989)	(8,989)	-	600	425	(9)	(434)	37,760	47,882	47,943	61
Fund balance-beginning of year	23,145	(95,741)	96,431	192,172	3,025	56,248	56,341	(7)	15	47,120	47,118	(2)
Fund balance-ending	\$ 53,357	\$ (104,730)	\$ 87,442	\$ 192,172	\$ 3,625	\$ 56,773	\$ 56,332	\$ (441)	\$ 37,775	\$ 95,002	\$ 95,061	\$ 59

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, 2011

	Total			
	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Revenues:				
Taxes, Hotel	\$ 838,000	\$ 1,100,590	\$ 1,100,589	\$ (1)
Federal grants	10,386,682	8,170,571	8,170,570	(1)
State grants	2,003,125	2,620,266	2,592,561	(27,705)
Departmental charges	1,286,200	1,394,855	1,306,097	(88,758)
Interest income	9,045	7,575	4,612	(2,963)
Other revenue	95,150	128,397	127,035	(1,362)
Total revenues	14,618,202	13,382,254	13,302,064	(80,190)
Expenditures:				
Current operating:				
General government	891,195	1,128,786	1,128,776	10
Judicial	4,213,030	3,974,608	3,967,225	7,383
Public safety	467,876	520,781	516,703	4,078
Human services	7,624,170	6,778,811	6,776,329	2,482
Public works	1,921,148	826,857	817,552	9,305
Total expenditures	15,117,419	13,229,843	13,206,585	23,258
Excess (deficiency) of revenues over expenditures	(499,217)	152,411	95,479	(56,932)
Other financing sources (uses):				
Operating transfers in	1,754,281	1,705,576	1,705,576	-
Operating transfers out	(977,725)	(900,711)	(890,647)	10,064
Total other financing sources (uses)	776,556	804,865	814,929	10,064
Net change in fund balance	277,339	957,276	910,408	(46,868)
Fund balance-beginning of year	(2,634,460)	1,424,373	3,502,099	2,077,726
Fund balance-ending	\$ (2,357,121)	\$ 2,381,649	\$ 4,412,507	\$ 2,050,858

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Liquid Fuels:				
Other services & charges	\$ 593,703	\$ 335,433	\$ 329,075	\$ 6,358
Supplies	270,795	231,385	229,431	1,954
Capital outlays	1,056,650	260,039	259,046	993
Total Liquid Fuels	<u>1,921,148</u>	<u>826,857</u>	<u>817,552</u>	<u>9,305</u>
Domestic Relations:				
Domestic Relations IV-D:				
Personal services	2,192,733	2,127,530	2,131,660	(4,130)
Fringes	1,345,809	1,313,187	1,309,696	3,491
Other services & charges	494,859	457,745	450,299	7,446
Supplies	31,701	19,344	18,788	556
Capital outlays	2,450	2,120	2,120	-
Total Domestic Relations	<u>4,067,552</u>	<u>3,919,926</u>	<u>3,912,563</u>	<u>7,363</u>
Human Services Fund:				
Single Contract:				
Other services & charges	7,498,669	6,659,481	6,659,481	-
	<u>7,498,669</u>	<u>6,659,481</u>	<u>6,659,481</u>	<u>-</u>
Human Services Development Fund				
Information and Referral:				
Personal services	77,077	77,116	76,581	535
Fringes	28,057	25,018	24,006	1,012
Other services & charges	18,944	16,240	15,393	847
Supplies	975	956	868	88
Capital outlays	448	-	-	-
	<u>125,501</u>	<u>119,330</u>	<u>116,848</u>	<u>2,482</u>
Total Human Services	<u>7,624,170</u>	<u>6,778,811</u>	<u>6,776,329</u>	<u>2,482</u>
Hazardous Materials Response Fund:				
Hazardous Materials:				
Other services & charges	54,645	55,852	54,570	1,282
Supplies	16,271	13,209	12,322	887
Capital outlays	13,350	12,013	11,876	137
Total Hazardous Materials Response	<u>84,266</u>	<u>81,074</u>	<u>78,768</u>	<u>2,306</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Record Improvement Fund:				
Other services & charges	41,135	27,431	27,430	1
Supplies	8,060	60	56	4
Capital outlays	-	990	986	4
Total Record Improvement	49,195	28,481	28,472	9
Prothonotary Automation Fund:				
Other services & charges	74,700	40,784	40,766	18
Supplies	55,000	171	170	1
Capital outlays	2,778	552	551	1
Total Prothonotary Automation	132,478	41,507	41,487	20
Hotel Taxes:				
Other services & charges	838,000	1,097,183	1,097,183	-
Total Hotel Taxes	838,000	1,097,183	1,097,183	-
Prison Canteen:				
Other services & charges	334,520	382,558	380,919	1,639
Supplies	15,390	10,849	10,812	37
Capital outlays	1,400	-	-	-
Total Prison Canteen	351,310	393,407	391,731	1,676
Recorder of Deeds Improvement:				
Capital outlays	4,000	3,122	3,121	1
Total Recorders Improvement	4,000	3,122	3,121	1
Clerk of Courts Computer Surcharge:				
Other services & charges	13,000	13,175	13,175	-
Total Clerk of Courts Computer Surcharge	13,000	13,175	13,175	-
Booking Center:				
Other services & charges	32,300	46,300	46,204	96
Total Booking Center	32,300	46,300	46,204	96
Total Nonmajor Special Revenue	\$ 15,117,419	\$ 13,229,843	\$ 13,206,585	\$ 23,258

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, 2011

	1999 C Gen Oblig Bonds	General Obligation Bonds	Total
ASSETS:			
Cash and cash equivalents	\$ 848	\$ 9,758	\$ 10,606
Due from other funds	-	17,268	17,268
	848	27,026	27,874
FUND BALANCE:			
Restricted for:			
Debt service	848	27,026	27,874
Total fund balance	848	27,026	27,874
Total liabilities and fund balance	\$ 848	\$ 27,026	\$ 27,874

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

For the Year Ended December 31, 2011

	1993 F&G Refunding Bonds	1997 Refunding Bonds	1999 C Gen Oblig Bonds	General Obligation Bonds	Total
Revenues:					
Interest income	\$ -	\$ -	\$ 479	\$ 502	\$ 981
Total revenues	-	-	479	502	981
Expenditures:					
Debt service:					
Principal retirement	2,060,000	5,000	540,000	5,484,508	8,089,508
Interest and fiscal charges	-	20,895	91,250	943,368	1,055,513
Total expenditures	2,060,000	25,895	631,250	6,427,876	9,145,021
Excess (deficiency) of revenues over expenditures	(2,060,000)	(25,895)	(630,771)	(6,427,374)	(9,144,040)
Other financing sources (uses):					
Transfers in	2,060,000	25,895	333,735	6,427,876	8,847,506
Total other financing sources (uses)	2,060,000	25,895	333,735	6,427,876	8,847,506
Net change in fund balance	-	-	(297,036)	502	(296,534)
Fund balance, beginning of year	-	-	297,884	26,524	324,408
Fund balance, end of year	\$ -	\$ -	\$ 848	\$ 27,026	\$ 27,874

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, 2011

	1993 F & G Refunding Bonds			1997 Refunding Bonds			Variance- Positive (Negative)
	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual	
Revenues:							
Interest income	-	-	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:							
Debt service							
Principal retirement	2,060,000	2,060,000	2,060,000	5,000	5,000	5,000	-
Interest and fiscal charges	-	-	-	20,895	20,895	20,895	-
Total expenditures	2,060,000	2,060,000	2,060,000	25,895	25,895	25,895	-
Excess (deficiency) of revenues over expenditures	(2,060,000)	(2,060,000)	(2,060,000)	(25,895)	(25,895)	(25,895)	-
Other financing sources (uses):							
Transfers from General Fund	2,060,000	2,060,000	2,060,000	25,895	25,895	25,895	-
Transfers from Industrial Development Corp.	-	-	-	-	-	-	-
Total other financing sources (uses)	2,060,000	2,060,000	2,060,000	25,895	25,895	25,895	-
Net change in fund balance	-	-	-	-	-	-	-
Fund balance-beginning	-	-	-	57	-	-	-
Fund balance-ending	\$ -	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -

(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, 2011

	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	\$ 1,500	\$ 480	\$ 479	\$ (1)	\$ 600	\$ 600	\$ 502	\$ (98)
Total revenues	1,500	480	479	(1)	600	600	502	(98)
Expenditures:								
Debt service	880,000	880,000	540,000	340,000	5,495,000	5,530,000	5,484,508	45,492
Principal retirement	141,255	141,255	91,250	50,005	1,664,542	1,664,542	943,368	721,174
Interest and fiscal changes								
Total expenditures	1,021,255	1,021,255	631,250	390,005	7,159,542	7,194,542	6,427,876	766,666
Excess (deficiency) of revenues over expenditures	(1,019,755)	(1,020,775)	(630,771)	390,004	(7,158,942)	(7,193,942)	(6,427,374)	766,568
Other financing sources (uses):								
Transfers from General Fund	1,021,255	1,354,990	333,735	(1,021,255)	7,159,542	7,194,542	6,427,876	(766,666)
Transfers from Industrial Development Corp.								
Total other financing sources (uses)	1,021,255	1,354,990	333,735	(1,021,255)	7,159,542	7,194,542	6,427,876	(766,666)
Net change in fund balance	1,500	334,215	(297,036)	(631,251)	600	600	502	(98)
Fund balance-beginning	3,984,338	2,615,068	297,884	(2,317,184)	458,276	365,622	26,524	(339,098)
Fund balance-ending	\$ 3,985,838	\$ 2,949,283	\$ 848	\$ (2,948,435)	\$ 458,876	\$ 366,222	\$ 27,026	\$ (339,196)

(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, 2011

	Original Budget	Amended Budget	Actual	Total	Variance- Positive (Negative)
Revenues:					
Interest income	2,100	1,080	981	981	(99)
Total revenues	<u>2,100</u>	<u>1,080</u>	<u>981</u>	<u>981</u>	<u>(99)</u>
Expenditures:					
Debt service					
Principal retirement	8,440,000	8,475,000	8,089,508	8,089,508	385,492
Interest and fiscal charges	1,826,692	1,826,692	1,055,513	1,055,513	771,179
Total expenditures	<u>10,266,692</u>	<u>10,301,692</u>	<u>9,145,021</u>	<u>9,145,021</u>	<u>1,156,671</u>
Excess (deficiency) of revenues over expenditures	<u>(10,264,592)</u>	<u>(10,300,612)</u>	<u>(9,144,040)</u>	<u>(9,144,040)</u>	<u>1,156,572</u>
Other financing sources (uses):					
Transfers from General Fund	9,245,437	9,280,437	8,513,771	8,513,771	(766,666)
Transfers from Industrial Development Corp.	1,021,255	1,354,990	333,735	333,735	(1,021,255)
Total other financing sources (uses)	<u>10,266,692</u>	<u>10,635,427</u>	<u>8,847,506</u>	<u>8,847,506</u>	<u>(1,787,921)</u>
Net change in fund balance	2,100	334,815	(296,534)	(296,534)	(631,349)
Fund balance-beginning	4,442,671	2,980,690	324,408	324,408	(2,656,282)
Fund balance-ending	<u>\$ 4,444,771</u>	<u>\$ 3,315,505</u>	<u>\$ 27,874</u>	<u>\$ 27,874</u>	<u>\$ (3,287,631)</u>

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
UDAG Repayment Fund
General Capital Reserve Fund
Home Investment
County Election
2003A Bond Construction
Neighborhood Stabilization

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

December 31, 2011

	Community Development	UDAG Repayment	General Capital Reserve	Home Investment	County Election	2003A Bond Construction	Neighborhood Stabilization	Total
ASSETS:								
Cash and cash equivalents	\$ 2,154	\$ 77,196	\$ 7,147,353	\$ 2,512,111	\$ 47,636	\$ 1,158,599	\$ -	\$ 10,945,049
Receivables:								
Other governmental grants	661,143	-	-	233,713	82,748	-	97,745	1,075,349
Other	163	3	229	20,820	-	-	-	21,215
Interfund loans receivable	2,048,568	10,000	-	-	-	-	-	2,058,568
Total assets	<u>2,712,028</u>	<u>87,199</u>	<u>7,147,582</u>	<u>2,766,644</u>	<u>130,384</u>	<u>1,158,599</u>	<u>97,745</u>	<u>14,100,181</u>
LIABILITIES:								
Accrued liabilities	701,408	-	-	236,922	68,250	237	-	1,006,817
Due to other funds	346,718	-	-	12,799	-	-	97,745	457,262
Total liabilities	<u>1,048,126</u>	<u>-</u>	<u>-</u>	<u>249,721</u>	<u>68,250</u>	<u>237</u>	<u>97,745</u>	<u>1,464,079</u>
FUND BALANCE:								
Fund balance								
Restricted for:								
General government	-	-	7,147,582	-	62,134	-	-	7,209,716
Public works	-	-	-	-	-	1,158,362	-	1,158,362
Conservation development	1,188,902	87,199	-	2,516,923	-	-	-	3,793,024
Debt service	475,000	-	-	-	-	-	-	475,000
Total fund balance	<u>1,663,902</u>	<u>87,199</u>	<u>7,147,582</u>	<u>2,516,923</u>	<u>62,134</u>	<u>1,158,362</u>	<u>-</u>	<u>12,636,102</u>
Total liabilities and fund balance	<u>\$ 2,712,028</u>	<u>\$ 87,199</u>	<u>\$ 7,147,582</u>	<u>\$ 2,766,644</u>	<u>\$ 130,384</u>	<u>\$ 1,158,599</u>	<u>\$ 97,745</u>	<u>\$ 14,100,181</u>

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

For the Year Ended December 31, 2011

	Community Development	UDAG Repayment	General Capital Reserve	Home Investment	County Election	2003A Bond Construction	Neighborhood Stabilization	Total
Revenues:								
Federal grants	\$ 4,946,331	\$ -	\$ -	\$ 655,866	\$ 288,236	\$ -	\$ 585,017	\$ 6,475,450
State and local grants	-	-	-	10,000	-	-	-	10,000
Interest income	20,283	36	8,835	1,356	123	87	-	30,720
Other revenues	93,516	-	-	338,136	-	-	141,492	573,144
Total revenues	5,060,130	36	8,835	1,005,358	288,359	87	726,509	7,089,314
Expenditures:								
General government	-	-	-	-	147,368	-	-	147,368
Conservation development	4,336,506	-	-	965,188	-	-	726,509	6,028,203
Public works	-	-	4	-	-	237	-	241
Debt service:								
Principal retirement	245,000	-	-	-	-	-	-	245,000
Interest and fiscal charges	36,238	-	-	-	-	-	-	36,238
Total expenditures	4,617,744	-	4	965,188	147,368	237	726,509	6,457,050
Excess (deficiency) of revenues over expenditures	442,386	36	8,831	40,170	140,991	(150)	-	632,264
Other financing sources (uses):								
Transfers out	(370,523)	-	(636,185)	(193)	(156,142)	(25,534)	-	(1,188,577)
Total other financing sources (uses)	(370,523)	-	(636,185)	(193)	(156,142)	(25,534)	-	(1,188,577)
Net change in fund balance	71,863	36	(627,354)	39,977	(15,151)	(25,684)	-	(556,313)
Fund balance, beginning of year	1,592,039	87,163	7,774,936	2,476,946	77,285	1,184,046	-	13,192,415
Fund balance, end of year	\$ 1,663,902	\$ 87,199	\$ 7,147,582	\$ 2,516,923	\$ 62,134	\$ 1,158,362	\$ -	\$ 12,636,102

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, 2011

	Community Development			Variance- Positive (Negative)	U.D.A.G. Repayment		
	Original Budget	Budget	Actual		Original Budget	Budget	Actual
Revenues:							
Federal grants	\$ 4,914,977	\$ 4,946,334	\$ 4,946,331	\$ (3)	\$ -	\$ -	\$ -
State and local grants	-	-	-	-	-	-	-
Interest income	-	20,283	20,283	-	100	37	36
Other revenue	105,861	93,517	93,516	(1)	-	-	-
Total revenues	5,020,838	5,060,134	5,060,130	(4)	100	37	36
Expenditures:							
Current operating:							
General government	4,136,146	4,336,522	4,336,506	16	-	-	-
Conservation development	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Debt service:							
Principal retirement	245,000	245,000	245,000	-	-	-	-
Interest and fiscal charges	36,238	36,238	36,238	-	-	-	-
Total expenditures	4,417,384	4,617,760	4,617,744	16	-	-	-
Excess (deficiency) of revenues over expenditures	603,454	442,374	442,386	12	100	37	36
Other financing sources (uses):							
Transfer (out)	(238,364)	(370,524)	(370,523)	1	-	-	-
Total other financing sources (uses)	(238,364)	(370,524)	(370,523)	1	-	-	-
Net change in fund balance	365,090	71,850	71,863	13	100	37	36
Fund Balance-beginning	1,617,642	1,490,054	1,592,039	101,985	413,317	76,041	87,163
Fund balance-ending	\$ 1,982,732	\$ 1,561,904	\$ 1,663,902	\$ 101,998	\$ 413,417	\$ 76,078	\$ 87,199

(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, 2011

	General Capital Reserve			Home Investment			Variance- Positive (Negative)
	Original Budget	Budget	Actual	Original Budget	Budget	Actual	
Revenues:							
Federal grants	\$ -	\$ -	\$ -	\$ 800,000	\$ 655,867	\$ 655,866	\$ (1)
State and local grants	-	-	-	-	10,000	10,000	-
Interest income	15,000	8,836	8,835	3,400	1,357	1,356	(1)
Other revenue	-	-	-	350,518	338,137	338,136	(1)
Total revenues	15,000	8,836	8,835	1,153,918	1,005,361	1,005,358	(3)
Expenditures:							
Current operating:							
General government	-	-	-	-	-	-	-
Conservation development	-	-	-	1,280,452	965,197	965,188	9
Public Works	-	4	4	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	4	4	1,280,452	965,197	965,188	9
Excess (deficiency) of revenues over expenditures	15,000	8,832	8,831	(126,534)	40,164	40,170	6
Other financing sources (uses):							
Transfer (out)	-	(636,185)	(636,185)	(186)	(193)	(193)	-
Total other financing sources (uses)	-	(636,185)	(636,185)	(186)	(193)	(193)	-
Net change in fund balance	15,000	(627,353)	(627,354)	(126,720)	39,971	39,977	6
Fund balance-beginning	(12,254,131)	8,264,493	7,774,936	(997,419)	(828,595)	2,476,946	3,305,541
Fund balance-ending	\$ (12,239,131)	\$ 7,637,140	\$ 7,147,582	\$ (1,124,139)	\$ (788,624)	\$ 2,516,923	\$ 3,305,547

(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, 2011

	County Election			Variance- Positive (Negative)	2003A Bond Construction			Variance- Positive (Negative)
	Total Original Budget	Total Amended Budget	Total Actual		Total Original Budget	Total Amended Budget	Total Actual	
Revenues:								
Federal grants	\$ 49,590	\$ 288,238	\$ 288,236	\$ (2)	\$ -	\$ -	\$ -	\$ -
State and local grants	-	-	-	-	-	-	-	-
Interest income	300	300	123	(177)	100	88	87	(1)
Other revenue	-	-	-	-	-	-	-	-
Total revenues	<u>49,890</u>	<u>288,538</u>	<u>288,359</u>	<u>(179)</u>	<u>100</u>	<u>88</u>	<u>87</u>	<u>(1)</u>
Expenditures:								
Current operating:								
General government	49,490	147,368	147,368	-	-	-	-	-
Conservation development	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	237	237	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	<u>49,490</u>	<u>147,368</u>	<u>147,368</u>	<u>-</u>	<u>-</u>	<u>237</u>	<u>237</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>400</u>	<u>141,170</u>	<u>140,991</u>	<u>(179)</u>	<u>100</u>	<u>(149)</u>	<u>(150)</u>	<u>(1)</u>
Other financing sources (uses):								
Transfer (out)	-	(156,142)	(156,142)	-	(880,018)	(25,535)	(25,534)	1
Total other financing sources (uses)	<u>-</u>	<u>(156,142)</u>	<u>(156,142)</u>	<u>-</u>	<u>(880,018)</u>	<u>(25,535)</u>	<u>(25,534)</u>	<u>1</u>
Net change in fund balance	400	(14,972)	(15,151)	(179)	(879,918)	(25,684)	(25,684)	-
Fund balance-beginning	534,366	529,685	77,285	(452,400)	(32,394,757)	332,701	1,184,046	851,345
Fund balance-ending	<u>\$ 534,766</u>	<u>\$ 514,713</u>	<u>\$ 62,134</u>	<u>\$ (452,579)</u>	<u>\$ (33,274,675)</u>	<u>\$ 307,017</u>	<u>\$ 1,158,362</u>	<u>\$ 851,345</u>

(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, 2011

	Neighborhood Stabilization			Total				
	Total Original Budget	Total Amended Budget	Total Actual	Variance-Positive (Negative)	Total Original Budget	Total Amended Budget	Total Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	995,054	585,017	585,017	-	\$ 6,759,621	\$ 6,475,456	\$ 6,475,450	\$ (6)
State and local grants	-	-	-	-	-	10,000	10,000	-
Interest income	-	-	-	-	18,900	30,901	30,720	(181)
Other revenue	-	141,492	141,492	-	456,379	573,146	573,144	(2)
Total revenues	995,054	726,509	726,509	-	7,234,900	7,089,503	7,089,314	(189)
Expenditures:								
Current operating:								
General government	-	-	-	-	49,490	147,368	147,368	-
Conservation development	713,602	726,511	726,509	2	6,130,200	6,028,230	6,028,203	27
Public Works	-	-	-	-	-	241	241	-
Debt service:								
Principal retirement	-	-	-	-	245,000	245,000	245,000	-
Interest and fiscal charges	-	-	-	-	36,238	36,238	36,238	-
Total expenditures	713,602	726,511	726,509	2	6,460,928	6,457,077	6,457,050	27
Excess (deficiency) of revenues over expenditures	281,452	(2)	-	2	773,972	632,426	632,264	(162)
Other financing sources (uses):								
Transfer (out)	-	-	-	-	(1,118,568)	(1,188,579)	(1,188,577)	2
Total other financing sources (uses)	-	-	-	-	(1,118,568)	(1,188,579)	(1,188,577)	2
Net change in fund balance	281,452	(2)	-	2	(344,596)	(556,153)	(556,313)	(160)
Fund balance-beginning	-	(1)	-	1	(43,080,982)	9,864,378	13,192,415	3,328,037
Fund balance-ending	281,452	(3)	-	3	\$ (43,425,578)	\$ 9,308,225	\$ 12,636,102	\$ 3,327,877

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2011

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
Capital Projects:				
Community Development:				
Personal services	\$ 291,640	\$ 287,291	\$ 287,291	-
Fringes	124,035	111,911	111,907	4
Other services & charges	601,732	616,497	616,489	8
Supplies	1,900	2,211	2,209	2
Capital outlays	<u>2,500,000</u>	<u>2,477,961</u>	<u>2,477,961</u>	-
	<u>3,519,307</u>	<u>3,495,871</u>	<u>3,495,857</u>	<u>14</u>
Principal repayment	245,000	245,000	245,000	-
Interest	<u>36,238</u>	<u>36,238</u>	<u>36,238</u>	-
	<u>281,238</u>	<u>281,238</u>	<u>281,238</u>	-
Community Development-R:				
Other services & charges	-	3,464	3,463	1
Capital outlays	<u>57,000</u>	<u>66,421</u>	<u>66,421</u>	-
	<u>57,000</u>	<u>69,885</u>	<u>69,884</u>	<u>1</u>
Federal HPRP:				
Other services & charges	<u>523,750</u>	<u>653,240</u>	<u>653,239</u>	<u>1</u>
	<u>523,750</u>	<u>653,240</u>	<u>653,239</u>	<u>1</u>
Pennsylvania HPRP:				
Other services & charges	<u>36,089</u>	<u>117,526</u>	<u>117,526</u>	-
	<u>36,089</u>	<u>117,526</u>	<u>117,526</u>	-
Total Community Development	<u>4,417,384</u>	<u>4,617,760</u>	<u>4,617,744</u>	<u>16</u>
General Capital Reserve:				
Other services & charges	-	4	4	-
Total General Capital Reserve	-	4	4	-
Home Investment:				
Personal Services	38,873	38,832	38,831	1
Fringes	17,688	16,496	16,493	3
Other services & charges	<u>1,223,891</u>	<u>909,869</u>	<u>909,864</u>	<u>5</u>
Total Home Investment	<u>1,280,452</u>	<u>965,197</u>	<u>965,188</u>	<u>9</u>
County Election:				
Supplies	41,490	5,283	5,283	-
Capital outlays	<u>8,000</u>	<u>142,085</u>	<u>142,085</u>	-
Total County Election	<u>49,490</u>	<u>147,368</u>	<u>147,368</u>	-
2003 A Bond Construction:				
Other services & charges	-	237	237	-
Total 2003A Bond Construction	-	237	237	-
Neighborhood Stabilization:				
Other services & charges	40,000	18,272	18,272	-
Capital outlays	<u>673,602</u>	<u>708,239</u>	<u>708,237</u>	<u>2</u>
	<u>713,602</u>	<u>726,511</u>	<u>726,509</u>	<u>2</u>
Total Capital Projects	<u>\$ 6,460,928</u>	<u>\$ 6,457,077</u>	<u>\$ 6,457,050</u>	<u>\$ 27</u>

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, 2011

	<u>Balance at December 31, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2011</u>
<u>Tax Claims Bureau</u>				
Assets:				
Cash and cash equivalents	\$ 2,009,504	\$ 24,033,388	\$ 24,572,014	\$ 1,470,878
Total assets	<u>2,009,504</u>	<u>24,033,388</u>	<u>24,572,014</u>	<u>1,470,878</u>
Liabilities:				
Other liabilities	370,988	5,937,419	5,938,567	369,840
Due to individuals	54,773	770,211	770,211	54,773
Due to various taxing units	<u>1,583,743</u>	<u>17,325,758</u>	<u>17,863,236</u>	<u>1,046,265</u>
Total liabilities	<u>2,009,504</u>	<u>24,033,388</u>	<u>24,572,014</u>	<u>1,470,878</u>
<u>Westmoreland Manor-Residents' Account</u>				
Assets:				
Cash and cash equivalents	<u>383,781</u>	<u>4,494,944</u>	<u>4,416,728</u>	<u>461,997</u>
Total assets	<u>383,781</u>	<u>4,494,944</u>	<u>4,416,728</u>	<u>461,997</u>
Liabilities:				
Other liabilities	17,095	-	-	17,095
Due to individuals	<u>366,686</u>	<u>4,494,944</u>	<u>4,416,728</u>	<u>444,902</u>
Total liabilities	<u>383,781</u>	<u>4,494,944</u>	<u>4,416,728</u>	<u>461,997</u>
<u>Domestic Relations</u>				
Assets:				
Cash and cash equivalents	<u>87,778</u>	<u>1,343,921</u>	<u>1,353,228</u>	<u>78,471</u>
Total assets	<u>87,778</u>	<u>1,343,921</u>	<u>1,353,228</u>	<u>78,471</u>
Liabilities:				
Due to individuals	<u>87,778</u>	<u>1,343,921</u>	<u>1,353,228</u>	<u>78,471</u>
Total liabilities	<u>87,778</u>	<u>1,343,921</u>	<u>1,353,228</u>	<u>78,471</u>
<u>District Attorney</u>				
Assets:				
Cash and cash equivalents	<u>128,990</u>	<u>74,826</u>	<u>81,665</u>	<u>122,151</u>
Total assets	<u>128,990</u>	<u>74,826</u>	<u>81,665</u>	<u>122,151</u>
Liabilities:				
Due to law enforcement agencies	<u>128,990</u>	<u>74,826</u>	<u>81,665</u>	<u>122,151</u>
Total liabilities	<u>128,990</u>	<u>74,826</u>	<u>81,665</u>	<u>122,151</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2011

	Balance at December 31, 2010	Additions	Deductions	Balance at December 31, 2011
<u>Sheriff</u>				
Assets:				
Cash and cash equivalents	661,329	4,065,282	4,186,575	540,036
Total assets	661,329	4,065,282	4,186,575	540,036
Liabilities:				
Due to individuals	661,329	4,065,282	4,186,575	540,036
Total liabilities	661,329	4,065,282	4,186,575	540,036
<u>Prothonotary</u>				
Assets:				
Cash and cash equivalents	916,806	2,173,266	2,207,026	883,046
Total assets	916,806	2,173,266	2,207,026	883,046
Liabilities:				
Payable upon court order	916,806	2,173,266	2,207,026	883,046
Total liabilities	916,806	2,173,266	2,207,026	883,046
<u>Register of Wills</u>				
Assets:				
Cash and cash equivalents	63,528	873,712	862,647	74,593
Total assets	63,528	873,712	862,647	74,593
Liabilities:				
Payable upon court order	61,522	869,801	858,576	72,747
Due to various taxing units	2,006	3,911	4,071	1,846
Total liabilities	63,528	873,712	862,647	74,593
<u>Clerk of Courts</u>				
Assets:				
Cash and cash equivalents	407,732	4,841,308	4,849,171	399,869
Total assets	407,732	4,841,308	4,849,171	399,869
Liabilities:				
Payable upon court order	407,732	4,841,308	4,849,171	399,869
Total liabilities	407,732	4,841,308	4,849,171	399,869

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2011

	<u>Balance at December 31, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2011</u>
<u>Treasurer</u>				
Assets:				
Cash and cash equivalents	105,726	4,518,356	4,555,153	68,929
Total assets	<u>105,726</u>	<u>4,518,356</u>	<u>4,555,153</u>	<u>68,929</u>
Liabilities:				
Due to various taxing units	27,748	4,059,179	4,067,169	19,758
Due to Commonwealth of Pennsylvania	77,978	459,177	487,984	49,171
Total liabilities	<u>105,726</u>	<u>4,518,356</u>	<u>4,555,153</u>	<u>68,929</u>
<u>Recorder of Deeds</u>				
Assets:				
Cash and cash equivalents	926,170	18,058,624	17,435,192	1,549,602
Total assets	<u>926,170</u>	<u>18,058,624</u>	<u>17,435,192</u>	<u>1,549,602</u>
Liabilities:				
Other liabilities	273,156	2,578,398	2,520,574	330,980
Due to various taxing units	653,014	15,480,226	14,914,618	1,218,622
Total liabilities	<u>926,170</u>	<u>18,058,624</u>	<u>17,435,192</u>	<u>1,549,602</u>
<u>District Justices</u>				
Assets:				
Cash and cash equivalents	392,779	8,292,869	8,353,497	332,151
Total assets	<u>392,779</u>	<u>8,292,869</u>	<u>8,353,497</u>	<u>332,151</u>
Liabilities:				
Due to individuals	191,212	1,154,338	1,193,654	151,896
Due to various taxing units	201,567	7,138,531	7,159,843	180,255
Total liabilities	<u>392,779</u>	<u>8,292,869</u>	<u>8,353,497</u>	<u>332,151</u>
<u>Prison Inmate Account</u>				
Assets:				
Cash and cash equivalents	8,855	544,461	544,417	8,899
Total assets	<u>8,855</u>	<u>544,461</u>	<u>544,417</u>	<u>8,899</u>
Liabilities:				
Due to individuals	8,855	544,461	544,417	8,899
Total liabilities	<u>8,855</u>	<u>544,461</u>	<u>544,417</u>	<u>8,899</u>

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2011

	<u>Balance at December 31, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at December 31, 2011</u>
<u>Payroll</u>				
Assets:				
Cash and cash equivalents	243,421	86,179,278	86,206,864	215,835
Total assets	<u>243,421</u>	<u>86,179,278</u>	<u>86,206,864</u>	<u>215,835</u>
Liabilities:				
Due to individuals/taxing units	243,421	86,179,278	86,206,864	215,835
Total liabilities	<u>243,421</u>	<u>86,179,278</u>	<u>86,206,864</u>	<u>215,835</u>
<u>Prison Work Release Account</u>				
Assets:				
Cash and cash equivalents	-	109,359	109,359	-
Total assets	<u>-</u>	<u>109,359</u>	<u>109,359</u>	<u>-</u>
Liabilities:				
Due to individuals	-	109,359	109,359	-
Total liabilities	<u>-</u>	<u>109,359</u>	<u>109,359</u>	<u>-</u>
<u>Total Agency Fund</u>				
Assets:				
Cash and cash equivalents	6,336,399	159,603,594	159,733,536	6,206,457
Total assets	<u>6,336,399</u>	<u>159,603,594</u>	<u>159,733,536</u>	<u>6,206,457</u>
Liabilities:				
Other liabilities	661,239	8,515,817	8,459,141	717,915
Payable upon court order	1,386,060	7,884,375	7,914,773	1,355,662
Due to individuals	1,370,633	12,482,516	12,574,172	1,278,977
Due to various taxing units	2,711,499	130,186,883	130,215,801	2,682,581
Due to Commonwealth of Pennsylvania	77,978	459,177	487,984	49,171
Due to law enforcement agencies	128,990	74,826	81,665	122,151
Total liabilities	<u>\$ 6,336,399</u>	<u>\$ 159,603,594</u>	<u>\$ 159,733,536</u>	<u>\$ 6,206,457</u>

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 Assets

December 31, 2011

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Total
Assets:						
Current assets						
Cash and cash equivalents	\$ 817,642	\$ 26,984	\$ 366,244	\$ 29,037	\$ 17,175,628	\$ 18,415,535
Investments	-	-	-	-	1,800,000	1,800,000
Receivables:						
Other governmental grants	1,270,494	127,217	-	151,766	-	1,549,477
Accounts receivable	17,002	65,243	62,842	766	983,964	1,129,817
Other	-	-	-	-	1,575,605	1,575,605
Due from other governments	-	-	167,837	-	-	167,837
Land held for resale	-	-	17,786,150	-	-	17,786,150
Inventories	122,984	43,961	-	-	626,451	793,396
Other assets	25,357	-	2,498	1,757	8,447	38,059
Total current assets	2,253,479	263,405	18,385,571	183,326	22,170,095	43,255,876
Noncurrent assets						
Restricted assets						
Cash and cash equivalents	2,392,140	2,082	705,564	-	1,043,188	4,142,974
Investments	-	-	444,561	-	1,536,544	1,981,105
Accounts receivables	-	-	-	-	390,362	390,362
Loans receivable	-	-	12,199,746	-	-	12,199,746
Other assets	-	17,500	274,000	-	6,160	297,660
Total restricted assets	2,392,140	19,582	13,623,871	-	2,976,254	19,011,847
Capital assets:						
Land	94,400	4,041,818	-	8,972	976,969	5,122,159
Buildings	3,948,177	17,997,969	-	-	61,503,110	83,449,256
Runways and taxiways	-	36,343,115	-	-	-	36,343,115
Equipment, furniture and fixtures	14,004,287	8,388,486	191,887	-	22,458,036	45,042,696
Fuel farm	-	712,999	-	-	-	712,999
Infrastructure	-	4,057,082	-	1,153,083	-	5,210,165
Other	102,049	771,033	-	-	-	873,082
Library books and tapes	-	-	-	-	1,646,868	1,646,868
Vehicles	-	-	-	-	296,661	296,661
Construction in progress	267,997	919,452	-	2,904,987	34,241	4,126,677
Total capital assets	18,416,910	73,231,954	191,887	4,067,042	86,915,885	182,823,678
Less: Accumulated depreciation	(6,376,604)	(29,041,150)	(184,297)	(204,365)	(56,495,112)	(92,301,528)
Net capital assets	12,040,306	44,190,804	7,590	3,862,677	30,420,773	90,522,150
Total noncurrent assets	14,432,446	44,210,386	13,631,461	3,862,677	33,397,027	109,533,997
Total assets	\$ 16,685,925	\$ 44,473,791	\$ 32,017,032	\$ 4,046,003	\$ 55,567,122	\$ 152,789,873

(1) June 30, 2011 Fiscal Year End

(2) December 31, 2011 Fiscal Year End

(continued)

**COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS**

Combining Statement of Net Assets

December 31, 2011

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Total
Liabilities:						
Accrued liabilities	\$ 463,824	\$ 463,949	\$ 40,971	\$ 30,725	\$ 3,388,823	\$ 4,388,292
Construction payable	-	-	-	36,249	-	36,249
Due to other governments	-	-	72,657	31,820	-	104,477
Developed land due to other funds	-	-	17,786,150	-	-	17,786,150
Unearned revenues	653,951	-	139,773	-	227,290	1,021,014
	<u>1,117,775</u>	<u>463,949</u>	<u>18,039,551</u>	<u>98,794</u>	<u>3,616,113</u>	<u>23,336,182</u>
Total current liabilities						
Noncurrent liabilities:						
Interest payable	-	-	75,276	-	-	75,276
Due within one year						
Current maturities of long-term debt	-	445,000	464,183	-	2,355,000	3,264,183
Mortgages, loans and notes payable	-	4,808	-	-	-	4,808
Due in more than one year						
Long-term debt	-	7,694,187	1,617,401	-	20,166,563	29,478,151
Mortgages, loans and notes payable	94,400	43,376	554,596	-	-	692,372
Loans payable to primary government	-	-	-	50,000	-	50,000
Deferred rehabilitation loans	-	-	10,858,499	-	-	10,858,499
Other post employment benefits	-	179,075	-	-	-	179,075
Unearned revenues	998,144	5,044	-	-	-	1,003,188
	<u>1,092,544</u>	<u>8,371,490</u>	<u>13,569,955</u>	<u>50,000</u>	<u>22,521,563</u>	<u>45,605,552</u>
Total noncurrent liabilities						
Total liabilities	<u>2,210,319</u>	<u>8,835,439</u>	<u>31,609,506</u>	<u>148,794</u>	<u>26,137,676</u>	<u>68,941,734</u>
Net Assets:						
Invested in capital assets, net of related debt	11,945,402	35,908,599	7,590	3,993,327	8,466,036	60,320,954
Restricted	2,392,140	-	-	-	1,133,335	3,525,475
Unrestricted	138,064	(270,247)	399,936	(96,118)	19,830,075	20,001,710
	<u>14,475,606</u>	<u>35,638,352</u>	<u>407,526</u>	<u>3,897,209</u>	<u>29,429,446</u>	<u>83,848,139</u>
Total net assets						
Total liabilities and net assets	<u>\$ 16,685,925</u>	<u>\$ 44,473,791</u>	<u>\$ 32,017,032</u>	<u>\$ 4,046,003</u>	<u>\$ 55,567,122</u>	<u>\$ 152,789,873</u>

(1) June 30, 2011 Fiscal Year End

(2) December 31, 2011 Fiscal Year End

**COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS**

Combining Statement of Revenues, Expenses and Changes in Net Assets

Year Ended December 31, 2011

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Totals
Operating revenues:						
Charges for services	\$ 1,017,429	\$ 331,444	\$ 85,658	\$ 4,906	\$ -	\$ 1,439,437
Student tuition and fees	-	-	-	-	13,926,335	13,926,335
Governmental and other grants	-	-	-	-	22,142,084	22,142,084
Auxiliary enterprises:						
Bookstore	-	-	-	-	4,908,672	4,908,672
Auxiliary	-	-	-	-	775,781	775,781
Rental income	-	638,692	-	-	-	638,692
Contributions	-	2,000,391	-	-	551,531	2,551,922
Miscellaneous income	126,444	-	-	-	1,240,534	1,366,978
Total operating revenues	1,143,873	2,970,527	85,658	4,906	43,544,937	47,749,901
Operating expenses:						
Salaries and wages	516,407	1,002,982	-	-	20,632,411	22,151,800
Employee benefits	195,517	620,011	-	-	8,175,856	8,991,384
Operating expenses	9,173,742	1,313,975	844,831	107,351	4,359,668	15,799,567
Governmental grants	-	-	-	-	15,487,677	15,487,677
Depreciation and amortization	1,141,771	2,235,544	-	-	2,928,973	6,306,288
Auxiliary enterprises:						
Bookstore	-	-	-	-	4,365,763	4,365,763
Auxiliary	-	-	-	-	1,152,375	1,152,375
Miscellaneous expenses	-	-	-	-	17,010	17,010
Total operating expenses	11,027,437	5,172,512	844,831	107,351	57,119,733	74,271,864
Operating loss	(9,883,564)	(2,201,985)	(759,173)	(102,445)	(13,574,796)	(26,521,963)
Nonoperating revenues/income and (expenses/losses):						
Grants	13,798,264	-	1,332,689	53,871	13,247,453	28,432,277
Interest income	4,144	2,581	622	154	344,264	351,765
Interest expense	-	(371,282)	(79,563)	(184)	(1,042,515)	(1,493,544)
Other expenditures	-	-	(468,399)	(4,569)	-	(472,968)
Loss on disposal of sewer plant	-	-	-	(668,853)	-	(668,853)
Rental income and other	-	165,855	-	3,020	-	168,875
Total nonoperating revenues (expenses), net	13,802,408	(202,846)	785,349	(616,561)	12,549,202	26,317,552
Total income (loss)	3,918,844	(2,404,831)	26,176	(719,006)	(1,025,594)	(204,411)
Capital contributions - grants	-	1,849,863	-	1,059,395	4,410,254	7,319,512
Change in net assets	3,918,844	(554,968)	26,176	340,389	3,384,660	7,115,101
Net assets - beginning of year	10,556,762	36,193,320	381,350	3,556,820	26,044,786	76,733,038
Net assets - end of year	\$ 14,475,606	\$ 35,638,352	\$ 407,526	\$ 3,897,209	\$ 29,429,446	\$ 83,848,139

(1) June 30, 2011 Fiscal Year End

(2) December 31, 2011 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, 2011

Governmental funds capital assets:	
Land	\$ 3,324,246
Buildings	79,581,156
Equipment, furniture and fixtures	14,063,316
Vehicles	6,245,714
Infrastructure	33,472,095
Construction in progress	<u>1,333,637</u>
Total governmental fund capital assets	<u>\$ 138,020,164</u>
Investment in governmental funds capital assets by source:	
General Fund	\$ 96,248,891
Special Revenue Funds	27,950,168
Grants	10,466,793
Fees	420,499
Donated	<u>2,933,813</u>
Total governmental fund capital assets	<u>\$ 138,020,164</u>

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function

December 31, 2011

Functions	Land	Buildings	Equipment	Vehicles	Infrastructure	Construction in Progress	Total
Administration	\$ -	7,212,958	\$ 5,638,278	\$ 87,313	\$ -	\$ -	\$ 12,938,549
Judicial-Courts	62,883	7,179,820	829,987	-	-	213,691	8,286,381
Judicial-Court-Related	-	6,449,765	1,554,509	1,317,418	-	-	9,321,692
Public Safety-Corrections	-	48,448,373	1,618,850	174,939	-	-	50,242,162
Public Safety-Emergency Management	-	315,061	1,260,177	2,151,441	-	225,000	3,951,679
Public Safety-Other	-	178,899	403,544	295,869	-	-	878,312
Public Works	-	3,580,451	571,028	1,261,433	31,905,670	894,946	38,213,528
Human Services-Children & Youth	-	-	215,970	74,812	-	-	290,782
Human Services-Behavioral Health	-	1,075,244	126,459	12,525	-	-	1,214,228
Human Services-Aging	-	240,709	260,107	361,531	-	-	862,347
Human Services-Other	-	164,394	1,782	-	-	-	166,176
Parks & Recreation	3,261,363	4,735,482	1,502,518	488,388	1,566,425	-	11,554,176
Planning & Development	-	-	80,107	20,045	-	-	100,152
Total governmental fund capital assets	\$ 3,324,246	\$ 79,581,156	\$ 14,063,316	\$ 6,245,714	\$ 33,472,095	\$ 1,333,637	\$ 138,020,164

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Assets Used in the Operation of Government
Schedule of Changes by Function

For the year ended December 31, 2011

	Governmental Funds Capital Assets January 1, 2011	Additions	Construction in Progress	Deductions	Governmental Funds Capital Assets December 31, 2011
Administration	\$ 11,984,831	\$ 1,033,526	-	79,808	\$ 12,938,549
Judicial-Courts	8,161,696	172,473	132,354	180,142	8,286,381
Judicial-Court-Related	8,631,029	750,442	-	59,779	9,321,692
Public Safety-Corrections	50,101,181	140,981	-	-	50,242,162
Public Safety-Emergency Management	3,628,670	98,009	225,000	-	3,951,679
Public Safety-Other	825,480	52,832	-	-	878,312
Public Works	36,092,014	2,125,345	5,819	9,650	38,213,528
Human Services-Children & Youth	290,782	-	-	-	290,782
Human Services-Behavioral Health	1,207,197	13,572	-	6,541	1,214,228
Human Services-Aging	880,347	-	-	18,000	862,347
Human Services-Other	139,723	26,453	-	-	166,176
Parks & Recreation	11,034,127	855,001	(334,952)	-	11,554,176
Planning & Development	92,567	7,585	-	-	100,152
Total governmental funds capital assets	\$ 133,069,644	\$ 5,276,219	\$ 28,221	\$ 353,920	\$ 138,020,164

LONG TERM DEBT PAYABLE

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2011

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2012 Maximum Debt Service Requirements	
						Interest	Principal
General Obligation Bonds Series F & G of 1993	10/19/93	\$ 68,410,519	\$ 29,070,000	3,460,000 in 2012 1,755,000 in 2013 2,585,000 in 2014 7,090,000 in 2015 7,090,000 in 2016 7,090,000 in 2017	0.00 0.00 0.00 0.00 0.00 0.00	\$ -	\$ 3,460,000
General Obligation Bonds Series of 1997	05/01/97	10,494,470	13,340,000	5,000 in 2012 0 in 2013 0 in 2014 0 in 2015 370,000 in 2016 135,000 in 2017 6,515,000 in 2018 6,315,000 in 2019	5.50 0.00 0.00 0.00 5.50 0.00 0.00 0.00	20,625	5,000
General Obligation Bonds Refunding Series of 1998	12/15/1998	6,120,686	16,270,000	60,000 in 2012 60,000 in 2013 290,000 in 2014 290,000 in 2015 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 0.00 0.00 0.00 0.00	-	60,000
General Obligation Bonds Series A & B of 1999	04/22/99	10,363,566	9,000,000	0 in 2012 0 in 2013 0 in 2014 0 in 2015 0 in 2016 0 in 2017 4,500,000 in 2018 4,500,000 in 2019	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-	-
General Obligation Bonds Series D of 1999	04/22/99	3,629,871	7,805,000	0 in 2012 0 in 2013 0 in 2014 7,805,000 in 2014	0.00 0.00 0.00 0.00	-	-
General Obligation Bonds Series A of 2000	06/01/00	4,945,588	9,645,000	3,970,000 in 2012 5,675,000 in 2013	0.00 0.00	-	3,970,000

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2011

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2012 Maximum Debt Service Requirements	
						Interest	Principal
General Obligation Bonds Refunding Series of 2003	05/15/03	4,725,000	1,190,000	575,000 in 2012 615,000 in 2013	6.25 6.25	56,407	575,000
General Obligation Bonds Series of 2003A	06/01/03	36,290,000	20,350,674	34,005 in 2012 34,004 in 2013 263,536 in 2014 269,203 in 2015 283,372 in 2016 291,873 in 2017 320,210 in 2018 436,392 in 2019 4,604,795 in 2020 4,811,657 in 2021 5,035,521 in 2022 3,966,106 in 2023	3.70 3.80 4.00 4.13 4.20 4.30 5.00 5.00 4.50 4.63 4.70 4.75	941,346	34,005
Note Payable 2006 HUD	9/12/2006	1,700,000	475,000	245,000 in 2012 230,000 in 2013	5.51 5.51	23,939	245,000
Total general obligation bonds and note payable from debt service funds and the Community Development fund			<u>107,145,674</u>			<u>1,042,317</u>	<u>8,349,005</u>
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, 1999 Series D General Obligation Bonds, 2000 Series A General Obligation Bonds, and 2003 Series A General Obligation Bonds			<u>21,258,862</u>				
Total general obligation bonds and note payable from debt service funds and the Community Development fund, net of discounted interest.			<u>85,886,812</u>				

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2011

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2012 Maximum Debt Service Requirements	
						Interest	Principal
General Obligation Bonds Series of 2003A	06/01/03	36,290,000	15,559,327	25,995 in 2012 25,995 in 2013 201,463 in 2014 205,796 in 2015 216,627 in 2016 223,126 in 2017 244,789 in 2018 333,607 in 2019 3,520,203 in 2020 3,678,342 in 2021 3,849,478 in 2022 3,033,906 in 2023	3.70 3.80 4.00 4.13 4.20 4.30 5.00 5.00 4.50 4.63 4.70 4.75	719,624	25,995
Total general obligation bond payable from 9-1-1 Surcharge fund			<u>15,559,327</u>			<u>719,624</u>	<u>25,995</u>
Unamortized bond discount 9-1-1 Surcharge fund			<u>190,014</u>				
Total general obligation bonds payable from the 9-1-1 Surcharge fund, net of unamortized bond discount			<u>15,369,313</u>			<u>719,624</u>	<u>25,995</u>
General Obligation Bonds Series C of 1999	04/22/99	3,830,000	735,000	360,000 in 2012 375,000 in 2013	4.75 4.80	-	360,000
General obligation bonds payable from the Industrial Development Corporation fund			<u>735,000</u>				<u>360,000</u>
Unamortized bond discount Industrial Development Corporation fund			<u>3,545</u>				
Total general obligation bonds payable from the Industrial Development Corporation fund, net of unamortized bond discount			<u>731,455</u>				<u>360,000</u>
Total general obligation bonds and note payable from debt service funds and the Community Development fund, net of discounted interest			<u>85,886,812</u>			<u>1,042,317</u>	<u>8,349,005</u>
Total general long term debt payable, net of discounted interest			<u>\$ 101,987,580</u>			<u>\$ 1,761,941</u>	<u>\$ 8,735,000</u>



COMPREHENSIVE ANNUAL FINANCIAL REPORT

STATISTICAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2011

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.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	186
Revenue Capacity <i>These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.</i>	192
Debt Capacity <i>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.</i>	198
Demographic and Economic Information <i>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.</i>	203
Operating Information <i>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.</i>	205

Sources: Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports for each relevant year. The County of Westmoreland implemented GASB Statement No. 34, "Basic Financial Statements---and Management's Discussion and Analysis---For State and Local Governments" in 2002; schedules presenting government-wide information include information beginning in that year.

COUNTY OF WESTMORELAND, PENNSYLVANIA

Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities										
Invested in capital assets, net of related debt	\$ (32,862,922)	\$ (62,400,196)	\$ (52,758,387)	\$ (52,527,681)	\$ (51,162,833)	\$ (43,722,939)	\$ (39,671,899)	\$ (34,343,240)	\$ (28,204,547)	\$ (23,053,228)
Restricted	4,518,843	4,570,732	(3,005,200)	4,734,928	4,942,652	5,216,872	6,357,347	5,397,986	39,089,412	40,936,585
Unrestricted	48,761,239	71,408,427	67,707,244	72,070,255	80,279,076	87,309,794	93,368,030	87,584,606	45,194,957	38,867,741
Total governmental activities net assets	20,417,160	13,578,963	11,943,657	24,277,502	34,054,895	48,803,727	60,053,478	58,639,352	56,079,822	56,751,098
Business-type activities										
Invested in capital assets, net of related debt	33,986,433	38,631,451	65,246,744	38,126,962	40,477,335	38,902,638	38,097,856	32,681,318	21,153,398	19,931,680
Restricted	424,916	5,194,545	39,697	61,427	61,489	61,548	538,681	61,894	61,985	812
Unrestricted	27,775,374	22,456,093	6,585,580	36,034,463	45,284,096	47,960,467	57,562,440	56,965,883	59,116,300	59,793,049
Total business-type activities net assets	62,186,723	66,282,089	71,872,021	74,222,852	85,822,920	86,924,653	96,198,977	89,709,035	80,331,683	79,725,541
Primary government										
Invested in capital assets, net of related debt	1,123,511	(23,768,745)	12,489,357	(14,400,719)	(10,685,498)	(4,820,301)	(1,574,043)	(1,661,922)	(7,051,149)	(3,121,548)
Restricted	4,943,759	9,765,277	(2,965,503)	4,796,355	5,004,141	5,278,420	6,896,028	5,459,820	39,151,397	40,937,397
Unrestricted	76,536,613	93,864,520	74,292,824	108,104,718	125,559,172	135,270,261	150,930,470	144,550,489	104,311,257	98,660,790
Total primary government net assets	\$ 82,603,883	\$ 79,861,052	\$ 83,815,678	\$ 98,500,354	\$ 119,877,815	\$ 135,728,380	\$ 156,252,455	\$ 148,348,387	\$ 136,411,505	\$ 136,476,639

COUNTY OF WESTMORELAND, PENNSYLVANIA

**Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Program Expenses										
Governmental Activities										
Administration	\$ 8,336,328	\$ 10,275,082	\$ 8,522,996	\$ 9,546,399	\$ 9,415,524	\$ 8,819,808	\$ 9,552,726	\$ 11,250,990	\$ 18,092,237	\$ 19,457,048
Judicial-Courts	8,572,327	9,280,913	9,269,088	9,819,770	10,144,658	10,068,819	10,356,125	11,136,167	9,388,731	10,734,950
Judicial-Court-related	15,489,136	16,661,432	16,500,675	17,233,673	18,828,729	19,611,699	19,894,895	21,509,339	19,016,943	19,192,422
Public Safety-Corrections	32,314,503	33,453,183	34,413,363	36,365,875	37,146,142	37,794,117	37,563,938	35,746,086	33,803,216	35,244,377
Public Safety-Emergency Management	464,978	548,724	597,334	617,133	542,043	661,225	857,267	986,015	819,983	912,896
Public Safety-Other	255,678	346,489	375,979	262,210	316,544	303,193	331,540	403,955	2,017,809	2,056,657
Public Works	3,858,939	4,429,187	7,905,665	3,578,496	3,708,085	4,031,648	3,751,757	4,670,344	7,913,331	7,600,246
Human Services-Children & Youth	15,843,033	17,847,453	19,555,344	19,649,016	16,391,320	16,048,165	16,665,153	16,633,847	19,823,249	21,828,377
Human Services-Behavioral Health	44,382,412	47,017,994	49,272,469	50,706,918	53,182,131	56,088,119	58,063,377	40,865,917	21,338,305	20,244,251
Human Services-Aging	11,302,540	11,029,849	11,097,691	10,807,663	11,371,447	11,961,615	12,030,691	12,504,252	12,789,278	11,647,238
Human Services-Other	13,998,012	13,621,197	14,818,068	15,091,938	15,595,896	15,892,118	16,309,378	16,431,352	18,730,883	16,119,413
Parks & Recreation	3,354,435	3,246,674	3,147,681	3,070,648	3,618,349	3,657,550	3,732,219	4,015,763	2,921,496	3,315,370
Planning & Development	8,371,099	10,032,822	8,493,825	12,944,863	11,612,092	11,445,625	8,575,743	11,571,718	11,256,546	9,154,336
Interest on Long-Term Debt	5,857,098	7,023,254	2,089,308	3,700,982	7,364,963	6,009,627	5,823,231	5,667,178	5,606,769	4,761,855
Total Governmental Activities Expenses	172,400,518	184,814,253	186,059,486	193,395,584	199,237,923	202,393,328	203,508,040	193,392,923	183,518,776	182,269,436
Business-Type Activities:										
Planning & Development	5,130,461	2,552,306	3,706,813	3,709,231	3,408,728	5,819,226	5,413,074	5,009,090	3,954,742	3,265,472
County Nursing Home	33,175,470	33,154,790	35,324,394	35,595,329	35,805,435	37,729,552	38,604,740	43,620,111	41,979,435	42,932,455
9-1-1 Dispatching	5,003,294	5,495,592	6,684,203	7,951,643	8,500,400	8,627,736	9,104,801	14,827,456	19,658,471	9,677,588
Behavioral Health Managed Care	28,486,364	31,964,711	35,652,259	42,044,963	53,120,585	48,942,762	50,065,287	55,522,284	55,740,919	60,543,057
Total Business-Type Activities Expenses	71,795,589	73,167,399	81,367,669	89,301,166	100,835,148	101,119,276	103,187,902	118,978,941	121,333,567	116,418,572
Total Primary Government Expenses	\$ 244,196,107	\$ 257,981,652	\$ 267,427,155	\$ 282,696,750	\$ 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	\$ 5,471,031	\$ 6,425,730	\$ 5,487,984	\$ 5,277,682	\$ 5,122,673	\$ 4,470,544	\$ 4,486,291	\$ 5,358,947	\$ 5,765,674	\$ 6,141,950
Administration	1,225,398	1,276,895	1,371,483	1,472,603	1,559,866	1,525,284	1,544,101	1,654,259	1,635,583	1,563,414
Judicial-Courts	3,693,085	4,057,653	3,574,184	3,764,978	4,032,125	4,027,118	4,570,147	4,521,578	4,377,515	4,137,007
Public Safety-Corrections	2,170,685	2,308,161	1,941,754	2,497,421	2,530,952	2,578,434	2,592,116	2,592,491	2,845,553	3,435,421
Public Safety-Emergency Management	79,032	68,426	67,521	80,520	81,974	94,144	113,679	116,674	109,101	105,984
Public Safety-Other	125,472	119,388	127,433	131,821	129,503	125,825	125,137	129,272	139,534	152,123
Public Works	94,684	49,609	81,543	67,951	404,763	502,061	124,008	66,563	120,651	229,853
Human Services-Children & Youth	332,314	207,084	200,982	228,669	219,613	157,905	179,604	199,218	476,803	336,269
Human Services-Mental Health	915	24,531	9	5,536	6,416	1,187	-	11,353	27,140	30,928
Human Services-Aging	374,543	417,968	379,646	446,544	380,656	343,785	437,695	331,563	408,448	393,432
Human Services-Other	13,437	13,554	15,004	19,962	18,351	25,099	9,020	22,980	18,603	18,964
Parks & Recreation	287,004	304,139	343,279	313,916	499,813	704,598	349,497	552,599	407,832	978,248
Planning & Development	1,951,424	1,882,467	1,952,642	1,865,642	1,792,451	1,877,235	903,067	766,853	766,004	841,589

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Changes in Net Assets
Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Operating grants and contributions										
Administration	65,761	82,043	82,938	91,407	2,616,779	109,137	191,355	936,241	497,200	2,292,594
Judicial-Courts	787,829	837,373	842,769	808,328	796,110	793,851	791,251	705,595	704,332	754,572
Judicial-Court-related	2,498,534	3,019,625	3,698,399	3,371,749	3,760,149	3,761,967	3,449,547	3,911,865	3,718,861	3,740,831
Public Safety-Corrections	11,719,948	11,208,534	11,006,964	12,383,723	10,676,839	10,480,262	9,948,949	8,630,352	6,935,099	7,236,656
Public Safety-Emergency Management	90,560	63,838	81,629	390,803	116,173	58,849	124,478	92,476	153,129	115,642
Public Safety-Other	-	155,076	239,502	119,751	87,598	126,232	104,422	99,589	51,145	75,035
Public Works	900,251	929,228	948,160	930,562	885,400	1,174,915	1,808,868	889,889	1,028,474	1,073,705
Human Services-Children & Youth	14,032,285	15,812,554	17,371,883	17,055,055	14,008,805	13,793,137	13,897,715	14,676,416	17,029,703	18,470,242
Human Services-Mental Health	43,424,776	45,008,280	47,235,491	48,711,383	50,665,137	53,204,674	56,113,243	38,021,871	19,350,120	18,191,976
Human Services-Aging	10,601,178	9,885,400	10,227,466	10,079,713	10,677,015	11,017,676	11,168,467	11,672,255	12,053,809	10,909,261
Human Services-Other	8,703,473	8,080,209	10,296,210	10,687,730	11,050,117	11,063,792	11,506,832	11,549,637	13,680,075	11,186,764
Parks & Recreation	209,587	16,500	100,800	138,137	110,129	4,450	429,201	236,213	181,500	6,492,729
Planning & Development	5,576,956	7,054,914	5,661,445	9,882,396	7,449,442	7,213,873	5,431,862	8,381,737	8,050,434	148,315
Capital grants and contributions	-	-	-	900,000	-	-	750,505	-	-	-
Total Governmental Activities Program Revenues	114,430,162	119,309,179	123,337,120	131,723,982	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	2,298,393	1,298,757	2,523,747	2,094,942	1,941,976	4,314,241	3,694,505	2,671,109	2,888,057	2,466,454
County Nursing Home	29,658,754	28,861,103	30,450,550	33,208,233	36,453,213	38,762,231	39,335,887	39,371,071	41,081,816	47,121,681
9-1-1 Dispatching	3,397,194	3,355,561	3,210,281	5,721,843	6,344,803	4,917,404	5,090,758	5,199,326	5,528,938	5,869,528
Behavioral Health Managed Care	279,698	527,403	-	167,487	96,497	758,665	8,553,528	2,844,586	58,282,656	61,811,927
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Planning & Development	254,359	155,166	116,184	106,623	115,491	222,252	114,416	162,414	55,314	281,802
County Nursing Home	20,000	1,463,919	-	-	-	-	372,871	373,082	875,316	84,026
Behavioral Health Managed Care	28,316,914	32,739,919	36,679,961	43,423,021	55,428,785	49,921,522	47,688,103	54,302,935	-	-
Capital grants and contributions	9,325,275	5,725,847	9,809,710	1,962,371	8,301,075	4,277,035	2,305,085	2,803,652	881,492	2,305,830
Total Business-Type Activities Program Revenues	73,550,587	74,127,675	82,790,433	86,684,520	108,681,840	103,173,350	107,155,153	107,728,175	109,593,589	114,941,248
Total Primary Government Program Revenues	\$ 187,980,749	\$ 193,436,854	\$ 206,127,553	\$ 218,408,502	\$ 238,360,689	\$ 233,159,889	\$ 238,857,082	\$ 223,856,661	\$ 210,125,911	\$ 213,996,752
Net (Expenses)/Revenues										
Governmental Activities	\$ (57,970,356)	\$ (65,505,074)	\$ (62,722,366)	\$ (61,671,602)	\$ (69,559,074)	\$ (72,406,789)	\$ (71,806,111)	\$ (77,264,437)	\$ (82,986,454)	\$ (83,213,932)
Business-Type Activities	1,754,998	960,276	1,422,764	(2,616,646)	7,846,692	2,054,074	3,957,251	(11,250,766)	(11,739,978)	(1,477,324)
Total Primary Government Net Expense	\$ (56,215,358)	\$ (64,544,798)	\$ (61,299,602)	\$ (64,288,248)	\$ (61,712,382)	\$ (70,352,715)	\$ (67,838,860)	\$ (88,515,203)	\$ (94,726,432)	\$ (84,691,256)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

**Changes in Net Assets
Last Ten Fiscal Years**
(accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets										
Governmental Activities										
Taxes, Real Property	\$ 58,494,347	\$ 59,351,805	\$ 61,192,320	\$ 75,977,994	\$ 76,693,887	\$ 78,213,626	\$ 78,782,403	\$ 79,481,601	\$ 79,750,462	\$ 80,286,236
Taxes, Hotel	388,699	691,263	749,138	778,985	780,366	892,661	978,305	898,958	986,239	1,100,589
Investment Earnings	4,564,457	1,493,455	2,291,210	3,350,236	4,431,075	6,212,455	8,098,629	61,239	2,748,273	3,307,134
Transfers	(4,190,178)	(2,869,646)	(3,145,608)	(6,101,768)	(2,568,861)	1,836,879	(4,803,475)	(4,591,487)	(2,256,974)	(808,751)
Total Governmental Activities	\$ 59,257,325	\$ 58,666,877	\$ 61,087,060	\$ 74,005,447	\$ 79,336,467	\$ 87,155,621	\$ 83,055,862	\$ 75,850,311	\$ 81,228,000	\$ 83,885,208
Business-Type Activities										
Investment Earnings	416,972	265,444	183,055	423,527	1,184,515	884,538	503,598	169,337	105,652	62,431
Transfers	4,190,178	2,869,646	3,145,608	6,101,768	2,568,861	(1,836,879)	4,803,475	4,591,487	2,256,974	808,751
Total Business-Type Activities	\$ 4,607,150	\$ 3,135,090	\$ 3,328,663	\$ 6,525,295	\$ 3,753,376	\$ (952,341)	\$ 5,307,073	\$ 4,760,824	\$ 2,362,626	\$ 871,182
Total Primary Government	\$ 63,864,475	\$ 61,801,967	\$ 64,415,723	\$ 80,530,742	\$ 83,089,843	\$ 86,203,280	\$ 88,362,935	\$ 80,611,135	\$ 83,590,626	\$ 84,756,390
Change in Net Assets										
Governmental Activities	\$ 1,286,969	\$ (6,838,197)	\$ (1,635,306)	\$ 12,333,845	\$ 9,777,393	\$ 14,748,832	\$ 11,249,751	\$ (1,414,126)	\$ (1,758,454)	\$ 671,276
Business-Type Activities	6,362,148	4,095,366	4,751,427	3,908,649	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	-	-	838,505	(1,557,818)	-	-	-	-	-	-
Total Primary Government	\$ 7,649,117	\$ (2,742,831)	\$ 3,954,626	\$ 14,684,676	\$ 21,377,461	\$ 15,850,565	\$ 20,524,075	\$ (7,904,068)	\$ (11,936,882)	\$ 65,134

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fund Balances Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund	\$ 30,458,378	\$ 32,009,191	\$ 31,160,965	\$ 29,277,529	\$ 29,142,374	\$ 29,177,918	\$ 31,874,621	\$ 31,256,297	\$ 34,420,846	
Reserved	20,118,706	16,697,776	16,295,296	22,129,399	29,488,578	37,586,113	41,678,692	39,859,576	35,972,687	
Unreserved	10,339,672	15,311,415	14,865,669	7,148,130	9,653,796	11,591,805	10,195,929	11,396,721	18,448,159	
Total General Fund	\$ 50,577,084	\$ 48,706,967	\$ 47,456,261	\$ 51,406,928	\$ 58,630,952	\$ 66,764,031	\$ 73,553,313	\$ 71,115,873	\$ 70,393,533	
All Other Governmental Funds										
Reserved										
Debt Service Funds	\$ 3,094,480	\$ 3,262,665	\$ 2,404,902	\$ 1,182,242	\$ 1,415,900	\$ 1,002,421	\$ 1,154,355	\$ 690,240	\$ 324,408	
Capital Projects Funds	790,000	535,000	280,000	3,153,353	5,008,207	3,949,037	3,857,961	3,265,129	3,196,946	
Unreserved										
Special Revenue Funds	4,414,582	3,758,971	4,163,575	3,865,757	4,398,366	4,035,441	4,347,364	3,832,094	3,833,332	
Capital Projects Funds	1,830,137	22,069,790	17,483,947	12,235,195	15,043,084	17,812,977	16,961,951	14,657,863	9,995,469	
Total All Other Governmental Funds	\$ 10,129,199	\$ 29,626,426	\$ 24,332,424	\$ 20,436,547	\$ 25,865,557	\$ 26,799,876	\$ 26,321,631	\$ 22,445,326	\$ 17,350,155	
2011										
General Fund										
Non-spendable	\$ 951,920									
Restricted	23,586,865									
Committed	296,313									
Assigned	740,577									
Unassigned	41,505,681									
Total General Fund	\$ 67,081,356									
All Other Governmental Funds										
Restricted										
Special Revenue Funds	\$ 4,685,744									
Debt Service Funds	27,874									
Capital Projects Funds	12,636,102									
Total All Other Governmental Funds	\$ 17,349,720									

Westmoreland County adopted GASB 54 in 2011. This caused a change in the presentation of Fund Balance Governmental Funds.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Taxes	\$ 59,495,466	\$ 61,008,533	\$ 61,970,777	\$ 76,153,880	\$ 77,497,196	\$ 78,963,802	\$ 79,772,505	\$ 80,265,507	\$ 80,862,315	\$ 81,341,451
Federal Grants	46,072,084	45,574,889	48,112,235	53,179,106	49,698,899	49,381,096	47,579,150	43,660,078	31,527,454	29,644,023
State and Local Grants	52,539,053	56,578,684	59,681,421	62,371,631	63,200,794	64,172,224	67,387,042	56,144,057	51,906,428	51,046,301
Departmental Charges	12,396,456	13,421,941	12,696,427	12,442,095	13,228,437	13,201,201	13,568,211	13,858,273	14,015,867	14,487,624
Net Appreciation (Depreciation) in Fair Value of Investments	2,470,093	446,322	1,339,023	1,119,426	365,630	1,776,823	2,770,761	(802,438)	2,168,022	2,908,575
Interest Income	2,084,350	990,214	952,187	2,230,810	4,065,445	4,485,632	3,037,868	863,677	345,789	164,097
Other Revenue	4,430,300	4,898,951	3,567,420	4,370,130	4,469,730	4,479,701	3,144,928	3,882,652	4,552,409	5,233,176
Total Revenues	179,487,802	182,919,534	188,319,490	211,867,078	212,526,131	216,410,479	217,260,465	197,871,806	185,378,284	184,825,247
Expenditures										
General Government	13,890,518	15,043,199	12,952,720	14,059,375	17,012,245	14,325,801	15,843,182	17,398,075	17,015,477	19,753,041
Judicial	21,095,548	23,587,298	23,037,066	24,498,324	25,246,083	25,334,788	26,089,584	28,036,896	28,888,629	30,068,537
Public Safety	31,660,233	32,612,077	33,733,929	35,450,426	35,748,192	39,517,566	36,587,315	37,548,844	37,327,922	36,204,075
Human Services	79,912,145	83,529,761	89,990,706	91,312,718	91,954,060	95,260,798	98,296,687	81,341,589	68,994,812	66,110,215
Public Works	5,221,907	6,911,357	7,523,026	6,043,094	3,602,385	5,239,064	5,705,071	5,991,051	6,650,297	6,480,034
Culture and Recreation	2,434,359	2,382,635	2,157,401	2,982,674	2,915,175	3,418,638	2,506,481	3,544,095	3,115,900	3,447,930
Conservation Development	8,169,954	9,926,685	8,390,162	12,810,915	11,486,405	11,393,377	8,452,740	11,365,634	11,274,632	9,196,334
Contributions	6,517,609	6,681,635	5,656,439	5,675,063	5,678,613	6,101,393	6,025,440	6,086,601	6,256,908	6,642,683
Capital Leases	-	-	2,169,902	582,760	1,831,789	-	-	1,516,000	15,538	9,447
Debt Service	6,740,000	6,913,717	7,423,088	8,202,848	8,960,459	8,186,171	8,778,337	8,241,171	8,276,171	8,334,508
Principal Retirement	1,141,945	2,092,023	1,794,047	1,523,234	1,337,091	1,254,595	1,224,131	1,182,207	1,138,073	1,091,751
Interest and Fiscal Charges	176,784,218	189,680,387	194,828,486	203,141,431	205,772,497	210,032,191	209,508,968	202,252,163	188,954,359	187,338,555
Total Expenditures	2,703,584	(6,760,853)	(6,508,996)	8,725,647	6,753,634	6,378,288	7,751,497	(4,380,357)	(3,576,075)	(2,513,308)
Excess (deficiency) of Revenues over Expenditures										
Other Financing Sources (Uses)										
Debt issued	-	31,465,337	-	-	1,700,000	-	-	-	-	-
Swap proceeds	-	-	-	-	-	-	2,356,875	-	-	-
Discount on refunded bond issued	-	(250,000)	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	(4,475,000)	-	-	-	-	(66,875)	-	-	-
Swap costs	-	-	-	-	-	-	-	-	-	-
Issuance of Capital Leases	11,295,060	21,930,697	14,420,376	582,760	1,831,789	-	16,970,210	1,516,000	15,538	9,447
Transfers In	(14,400,679)	(24,283,071)	(16,625,990)	17,338,974	16,943,752	29,006,000	(20,700,670)	17,668,097	21,194,719	19,901,172
Transfers Out	(3,105,619)	24,387,963	(35,712)	(4,654,100)	1,882,643	2,689,110	(1,440,460)	(1,933,388)	(2,241,436)	(799,304)
Total Other Financing Sources (Uses)	(402,035)	17,627,110	(6,544,708)	4,071,547	8,636,277	9,067,398	6,311,037	(6,313,745)	(5,817,511)	(3,312,612)
Net Change in Fund Balances										
Debt Service as a percentage of Noncapital Expenditures	4.46%	4.75%	4.78%	4.80%	5.05%	4.63%	4.97%	4.86%	5.27%	5.20%

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 (1)	Total
2002	\$ 59,106,767	\$ 388,699	\$ 59,495,466
2003	60,317,270	691,263	61,008,533
2004	61,221,639	749,138	61,970,777
2005	75,374,895	778,985	76,153,880
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

Source: Westmoreland County Controller's Office

Note: (1) A 3% Hotel room rental tax became effective July 1, 2002. This tax was enacted under Commonwealth of Pennsylvania Act 142 of 2000. The proceeds of this levy are dedicated to promoting tourism.

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
2002	\$ 2,601,968,300	\$ 1,360,847,980	\$ 520,584,020	\$ 3,442,232,260	16.99	\$ 3,442,232,260	100%
2003	2,642,658,320	1,377,467,380	526,001,650	3,494,124,050	16.99	3,494,124,050	100%
2004	2,652,177,780	1,416,723,640	526,902,000	3,541,999,420	16.99	3,541,999,420	100%
2005	2,694,415,820	1,420,420,460	526,733,740	3,588,102,540	20.99	3,588,102,540	100%
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%

Tax rates are per \$1,000 of assessed value.

Source:County Board of Assessment Appeals

COUNTY OF WESTMORELAND, PENNSYLVANIA
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Year Taxes Are Payable									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County of Westmoreland Operating Millage	16.99	16.99	16.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99
School Districts:										
Belle Vernon	64.10	71.15	71.04	71.04	70.79	68.40	68.49	70.49	72.93	77.69
Blairsville	83.40	88.40	95.50	102.20	110.57	115.94	119.76	119.76	109.86	109.86
Burrell	64.08	65.00	66.95	69.90	73.90	78.70	82.50	83.50	83.50	83.50
Derry	61.40	63.40	68.00	70.00	70.00	70.00	74.00	74.50	74.50	74.50
Franklin Regional	66.75	70.57	73.57	78.38	80.38	81.38	81.88	82.88	84.68	86.68
Jeannette	58.25	62.25	66.25	71.25	72.25	73.75	78.54	78.54	80.04	81.72
Kiski	59.60	62.70	69.20	74.90	77.48	77.48	77.48	79.29	82.41	82.01
Greater Latrobe	52.00	56.00	62.00	64.50	67.50	69.00	69.00	69.00	73.50	74.50
Greensburg-Salem	58.33	61.30	64.50	69.00	71.09	72.84	73.84	73.84	76.34	78.24
Hempfield	54.65	60.15	63.65	66.60	67.20	68.45	70.15	70.15	70.15	70.15
Leechburg	82.73	82.73	83.57	86.49	85.50	92.04	97.67	98.91	102.80	104.09
Ligonier Valley	59.00	61.00	65.80	68.00	69.00	69.00	69.00	69.00	73.00	73.00
Monessen	51.00	56.00	58.20	60.20	60.20	60.20	65.20	65.20	65.20	66.50
Mount Pleasant	60.90	65.90	72.55	72.55	72.55	72.55	72.55	72.55	75.38	79.79
New Kensington-Arnold	69.40	69.40	71.90	71.90	71.90	71.90	71.90	71.90	72.90	72.90
Norwin	52.50	56.80	60.05	62.30	64.05	65.15	65.15	65.15	67.00	67.00
Penn-Trafford	52.00	57.00	60.75	67.75	71.25	71.25	71.25	71.25	73.25	73.25
Southmoreland	56.90	60.10	69.50	69.50	69.10	69.30	69.70	69.50	69.40	69.40
Yough	60.25	63.75	67.75	71.25	74.69	71.82	75.60	75.60	75.60	73.60
Municipalities:										
Adamsburg	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	2.80	2.80
Arnold	30.25	30.25	31.25	31.25	34.75	34.75	34.75	34.75	34.75	34.75
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	16.56	16.56	16.56	16.56	18.56
Bolivar	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Delmont	10.00	10.00	10.00	12.00	12.00	12.00	12.00	14.00	18.00	18.00
Derry	16.00	18.00	18.00	20.50	20.50	24.00	26.00	26.00	27.75	27.75
Donegal	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
East Vandergrift	13.00	15.00	15.00	15.00	15.00	17.00	17.00	17.00	20.00	20.00
Export	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	16.00
Greensburg	20.95	20.95	20.95	20.00	20.00	20.00	21.25	25.05	25.05	25.05
Hunkler	2.80	2.80	2.80	2.80	2.80	2.80	5.00	5.00	5.00	5.00
Hyde Park	15.00	15.00	15.00	15.00	15.00	17.00	17.00	17.00	17.00	17.00
Invin	7.00	7.00	7.00	9.00	11.00	12.00	13.50	13.50	13.50	15.00
Jeannette	25.00	27.00	27.00	33.12	33.12	33.12	33.12	32.62	32.62	32.62
Latrobe	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.50	20.50	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	16.00	16.00	16.00	18.00	18.00	18.00	18.00	18.00	22.50	22.50
Lower Burrell	15.25	15.25	15.25	15.75	15.75	15.75	16.75	18.25	20.25	20.25
Madison	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
 Property Tax Rates
 Direct and Overlapping Governments
 Last Ten Fiscal Years

	Year Taxes Are Payable									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Manor	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.50	16.50
Monessen	28.55	28.55	28.55	28.55	28.55	33.55	33.55	36.05	33.85	33.85
Mt. Pleasant	13.50	14.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Murrysville	10.95	10.95	10.95	11.15	11.15	12.15	12.15	12.15	12.05	12.05
New Alexandria	2.90	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00
New Florence	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	16.00
New Kensington	25.00	25.00	27.00	26.18	26.18	26.24	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	16.40	16.40	16.40	18.40	20.40	20.40	20.40	20.40	21.40	29.00
North Irwin	11.00	11.00	11.00	11.00	11.00	11.00	14.00	15.00	15.00	16.00
Oklahoma	5.20	6.20	6.20	6.20	6.20	6.20	6.20	10.20	10.20	10.20
Penn	12.00	12.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Scottsdale	17.00	19.00	19.00	19.00	20.00	20.00	20.00	20.00	20.00	20.00
Seward	14.00	14.00	17.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00
Smithton	8.00	8.00	8.00	8.00	8.00	8.00	16.00	16.00	16.00	16.00
South Greensburg	15.85	17.35	17.35	18.85	17.35	17.35	18.77	18.77	18.77	19.77
Southwest Greensburg	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	18.00	20.00
Sutersville	5.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Trafford	21.25	21.25	23.00	23.00	23.00	23.00	23.00	22.75	22.50	28.50
Vandergrift	20.00	21.00	25.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
West Leechburg	18.50	19.00	19.00	21.00	22.00	22.00	22.00	23.00	24.00	24.00
West Newton	14.00	14.00	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	2.50	2.50	2.50
Youngwood	10.00	10.00	10.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00
Allegheny Township	11.00	11.00	12.50	12.50	13.00	13.00	13.68	13.68	15.17	15.17
Bell Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Cook Township	1.80	1.80	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Derry Township	1.80	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	2.10	2.10	2.10	2.10	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	2.00	2.00	2.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Loyalhanna Township	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Mt. 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	10.55	10.55	10.55	10.55	12.55	12.55	12.55	12.55	12.55	12.55
Penn Township	12.70	12.70	13.95	13.95	13.70	13.70	13.70	13.70	13.70	13.70
Rostraver Township	12.50	12.50	12.50	12.50	12.50	12.50	12.50	15.00	15.00	15.00
Salem Township	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00
Sewickley Township	5.00	6.50	8.00	10.00	12.00	12.00	12.00	12.00	12.00	12.00
South Huntingdon Township	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Clair Township	6.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Unity Township	2.20	2.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Upper Burrell Township	6.00	6.00	6.00	7.00	7.00	7.00	7.00	9.00	10.00	10.00
Washington Township	9.00	9.00	9.00	10.00	10.00	12.00	12.00	12.00	12.00	12.00

Source: County Board of Assessment Appeals

COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Property Taxpayers
December 31, 2011

Taxpayer	2011			2002		
	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	0.50%	\$ 18,702,600	1	0.54%
THF Greengate & Mt. Pleasant Dev	11,250,460	2	0.30%	-	-	-
Wal-Mart	8,650,850	3	0.23%	-	-	-
Alcoa	7,913,510	4	0.21%	8,082,290	3	0.23%
Richard A. Nernberg	7,225,290	5	0.19%	3,817,390	10	0.11%
Adam Eidemiller, Inc.	5,274,230	6	0.14%	-	-	-
Gustine Company	5,249,850	7	0.14%	5,245,650	6	0.15%
Buncher Company	4,801,790	8	0.13%	4,983,240	7	0.14%
Commonwealth Renewable Energy	4,510,400	9	0.12%	-	-	-
Kennametal	4,448,830	10	0.12%	9,282,280	2	0.27%
Reserve Coal Prop Co.	4,180,780	11	0.11%	4,178,350	8	0.12%
Super Valu Store, Inc.	-	-	-	6,715,360	4	0.19%
Westinghouse Electric Corp	-	-	-	6,329,170	5	0.18%
Redstone Highlands Apartments	-	-	-	3,851,650	9	0.11%
Total	\$ 82,520,010		2.19%	\$ 71,187,980		2.04%

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
2002	\$ 58,483,572	\$ 540,166	\$ 59,023,738	\$ 55,627,606	95.12%	\$ 3,377,196	\$ 59,004,802	99.97%
2003	59,365,213	491,322	59,856,535	56,564,830	95.28%	3,217,383	59,782,213	99.88%
2004	60,178,615	476,406	60,655,021	57,436,483	95.44%	3,076,768	60,513,251	99.77%
2005	75,314,318	589,593	75,903,911	71,755,168	95.27%	3,596,557	75,351,725	99.27%
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%	-	75,496,201	94.20%

Source: Westmoreland County Controllers Office

COUNTY OF WESTMORELAND, PENNSYLVANIA
Ratios of Outstanding Debt
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bond	Notes Payable	Capital Equipment Lease	General Obligation Bond	Industrial Development Corporation	Capital Equipment Lease				
2002	\$ 157,155,000	\$ 790,000	\$ -	\$ 4,935,000	\$ 5,233,087	\$ -	\$ -	\$ 168,113,087	1.62%	\$ 456.62
2003	177,726,852	535,000	-	13,533,148	8,194,933	-	-	199,989,933	1.89%	543.21
2004	165,991,573	280,000	1,748,003	17,288,427	7,837,129	181,278	181,278	193,326,410	1.74%	526.02
2005	156,329,333	-	1,751,405	18,200,667	7,826,447	144,408	144,408	184,252,260	1.55%	501.87
2006	147,262,032	1,700,000	1,762,307	18,007,968	12,731,460	120,951	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	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	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	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	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	247,928	134,780,183	0.94%	369.80

Source: Westmoreland County Controllers Office

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: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2002	\$ 157,155,000	\$ 4,935,000	\$ 2,160,403	\$ 159,929,597	4.65%	\$ 434.39
2003	177,726,852	13,533,148	2,328,588	188,931,412	5.41%	513.17
2004	165,991,573	17,288,427	1,470,825	181,809,175	5.13%	494.68
2005	156,329,333	18,200,667	1,182,242	173,347,758	4.83%	472.17
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

Source: Westmoreland County Controllers Office

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2011

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
County of Westmoreland	\$ 107,145,674	100%	\$ 107,145,674
School Districts:			
Belle Vernon	DNR	80%	DNR
Blairsville	31,083,900	18%	5,595,102
Burrell	33,275,000	100%	33,275,000
Derry	33,325,000	100%	33,325,000
Franklin Regional	18,310,000	100%	18,310,000
Jeannette	23,175,555	100%	23,175,555
Kiski	70,385,000	100%	70,385,000
Greater Latrobe	31,605,285	100%	31,605,285
Greensburg-Salem	32,325,000	100%	32,325,000
Hempfield	79,627,997	100%	79,627,997
Leechburg	5,710,000	20%	1,142,000
Ligonier Valley	23,109,000	100%	23,109,000
Monessen	11,315,000	100%	11,315,000
Mount Pleasant	22,006,056	100%	22,006,056
New Kensington-Arnold	32,760,000	100%	32,760,000
Norwin	104,170,000	100%	104,170,000
Penn-Trafford	12,360,000	100%	12,360,000
Southmoreland	32,290,000	86%	27,769,400
Yough	40,535,959	100%	40,535,959
Total school districts	<u>637,368,752</u>		<u>602,791,354</u>
Municipalities:			
Adamsburg	-	100%	-
Arnold	3,692,350	100%	3,692,350
Arona	DNR	100%	DNR
Avonmore	DNR	100%	DNR
Bolivar	-	100%	-
Delmont	400,000	100%	400,000
Derry	3,935,160	100%	3,935,160
Donegal	-	100%	-
East Vandergrift	-	100%	-
Export	15,000	100%	15,000
Greensburg	7,405,000	100%	7,405,000
Hunker	-	100%	-
Hyde Park	315,288	100%	315,288
Irwin	4,902,715	100%	4,902,715
Jeannette	DNR	100%	DNR
Latrobe	924,893	100%	924,893
Laurel Mountain	-	100%	-
Ligonier	77,129	100%	77,129
Lower Burrell	6,105,358	100%	6,105,358
Madison	-	100%	-
Manor	66,659	100%	66,659
Monessen	5,225,306	100%	5,225,306
Mt. Pleasant	2,159,926	100%	2,159,926
Murrysville	3,888,720	100%	3,888,720
New Alexandria	-	100%	-
New Florence	-	100%	-
New Kensington	-	100%	-
New Stanton	146,120	100%	146,120

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2011

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
North Belle Vernon	6,457,085	100%	6,457,085
North Irwin	-	100%	-
Oklahoma	215,038	100%	215,038
Penn	DNR	100%	DNR
Scottsdale	DNR	100%	DNR
Seward	2,320	100%	2,320
Smithton	-	100%	-
South Greensburg	28,571	100%	28,571
Southwest Greensburg	107,438	100%	107,438
Sutersville	-	100%	-
Trafford	2,424,833	100%	2,424,833
Vandergrift	658,636	100%	658,636
West Leechburg	386,504	100%	386,504
West Newton	-	100%	-
Youngstown	DNR	100%	DNR
Youngwood	2,855,214	100%	2,855,214
Allegheny Township	1,242,717	100%	1,242,717
Bell Township	359,547	100%	359,547
Cook Township	12,072	100%	12,072
Derry Township	93,113	100%	93,113
Donegal Township	82,713	100%	82,713
East Huntingdon Township	839,648	100%	839,648
Fairfield Township	-	100%	-
Hempfield Township	DNR	100%	DNR
Ligonier Township	50,188	100%	50,188
Loyalhanna Township	-	100%	-
Mt. Pleasant Township	-	100%	-
North Huntingdon Township	1,873,465	100%	1,873,465
Penn Township	1,778,817	100%	1,778,817
Rostraver Township	7,465,300	100%	7,465,300
Salem Township	811,001	100%	811,001
Sewickley Township	486,982	100%	486,982
South Huntingdon Township	-	100%	-
St. Clair Township	-	100%	-
Unity Township	3,824,695	100%	3,824,695
Upper Burrell Township	-	100%	-
Washington Township	541,157	100%	541,157
Total municipalities	<u>71,856,678</u>		<u>71,856,678</u>
Total direct and overlapping debt	<u>\$ 816,371,104</u>		<u>\$ 781,793,706</u>

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Legal Debt Margin Information
Last Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Borrowing base revenues(1):										
Two years prior	\$ 188,107,614	\$ 199,950,774	\$ 212,805,574	\$ 217,402,593	\$ 230,902,687	\$ 250,966,042	\$ 255,682,688	\$ 259,737,614	\$ 261,860,970	\$ 242,858,744
Prior year	199,950,774	212,805,574	217,402,593	230,902,687	250,996,042	255,682,688	259,737,614	261,860,970	242,858,744	232,833,658
Current year	212,805,574	217,402,593	230,902,687	250,996,042	255,682,688	259,737,614	261,860,970	242,858,744	232,833,658	232,906,968
Total borrowing base revenues	\$ 600,863,962	\$ 630,158,941	\$ 661,110,854	\$ 699,301,322	\$ 737,581,417	\$ 766,386,344	\$ 777,281,272	\$ 764,457,328	\$ 737,603,372	\$ 708,599,370
Average borrowing base revenues	\$ 200,287,987	\$ 210,052,980	\$ 220,370,285	\$ 233,100,441	\$ 245,860,472	\$ 255,462,115	\$ 259,093,757	\$ 254,819,109	\$ 245,867,791	\$ 236,199,790
Limit for non-electoral debt:										
Average borrowing base revenues	\$ 200,287,987	\$ 210,052,980	\$ 220,370,285	\$ 233,100,441	\$ 245,860,472	\$ 255,462,115	\$ 259,093,757	\$ 254,819,109	\$ 245,867,791	\$ 236,199,790
Debt limit percent	300%	300%	300%	300%	300%	300%	300%	300%	300%	300%
Debt limit	600,863,962	630,158,941	661,110,854	699,301,322	737,581,417	766,386,344	777,281,272	764,457,328	737,603,372	708,599,370
Total amount of debt applicable to debt limit	162,090,000	191,260,000	183,280,000	174,530,000	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001
Legal debt margin	\$ 438,773,962	\$ 438,898,941	\$ 477,830,854	\$ 524,771,322	\$ 570,611,417	\$ 607,916,343	\$ 627,911,271	\$ 623,667,327	\$ 605,443,371	\$ 585,159,369
Total net debt applicable to the limit as a percentage of debt limit	26.98%	30.35%	27.72%	24.96%	22.64%	20.68%	19.22%	18.42%	17.92%	17.42%
Limit for net non-electoral and lease rental debt:										
Average borrowing base revenues	\$ 200,287,987	\$ 210,052,980	\$ 220,370,285	\$ 233,100,441	\$ 245,860,472	\$ 255,462,115	\$ 259,093,757	\$ 254,819,109	\$ 245,867,791	\$ 236,199,790
Debt limit percent	400%	400%	400%	400%	400%	400%	400%	400%	400%	400%
Debt limit	801,151,949	840,211,921	881,481,139	932,401,763	983,441,889	1,021,848,460	1,036,375,029	1,019,276,436	983,471,163	944,799,160
Total amount of debt applicable to debt limit	162,090,000	191,260,000	183,280,000	174,530,000	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001
Legal debt margin	\$ 639,061,949	\$ 648,951,921	\$ 698,201,139	\$ 757,871,763	\$ 816,471,889	\$ 863,378,459	\$ 887,005,028	\$ 878,486,435	\$ 851,311,162	\$ 821,359,159
Total net debt applicable to the limit as a percentage of debt limit	20.23%	22.76%	20.79%	18.72%	16.98%	15.51%	14.41%	13.81%	13.44%	13.07%

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

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)
2002	368,168	\$ 10,362,863	\$ 28,139	42.40	55,754	5.7%
2003	368,166	10,603,130	28,771	42.60	55,711	5.8%
2004	367,530	11,127,659	30,243	42.50	55,223	5.8%
2005	367,133	11,872,000	32,337	43.20	54,612	4.9%
2006	366,440	12,582,837	34,618	43.30	54,015	4.9%
2007	363,131	12,582,837	34,618	43.40	52,917	4.6%
2008	362,627	12,582,837	34,618	43.80	52,223	6.7%
2009	362,251	13,234,458	36,543	44.00	51,317	9.3%
2010	365,169	14,015,602	38,650	44.40	50,902	7.4%
2011	364,471	14,347,819	39,607	N/A	49,906	6.9%

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

**COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Employers
December 31, 2011**

	<u>2011</u>	<u>2002</u>
<u>Employer</u>	<u>Rank</u>	<u>Rank</u>
Pennsylvania State Government	1	2
Excelsa Health	2	3
Wal-Mart Associates	3	
Westmoreland County	4	5
United Parcel Service	5	4
Giant Eagle Inc	6	
Respironics, Inc.	7	
Westinghouse Electric Company	8	
Hempfield Area School District	9	8
Allegheny Energy Service Corp	10	7
Sony Corporation of America		1
Supervalu Holdings Inc		6
Kennametal, Inc.		9
Elliott Company, Inc.		10

Source: Pennsylvania Department of Labor and Industry.

The Department is not able to provide the number of employees due to confidentiality restrictions.

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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Administration	178	177	165	166	164	161	168	172	170	168
Judicial-Courts	139	142	139	138	136	138	138	137	136	133
Judicial Court-related	288	291	286	282	282	280	280	279	276	277
Public Safety-Corrections	292	298	293	290	298	299	302	300	296	309
Public Safety-Emergency Management	5	9	6	5	6	6	5	5	5	4
Public Safety-Other	27	26	22	25	25	25	24	25	26	26
Public Works	45	43	41	43	39	46	47	48	48	51
Human Services-Children & Youth	80	80	82	79	80	92	84	91	95	103
Human Services-Behavioral Health	26	27	27	26	27	27	29	28	30	29
Human Services-Aging	79	90	87	88	89	91	86	90	92	89
Human Services-Other	2	2	2	1	1	1	2	2	2	2
Parks & Recreations	39	37	32	31	32	32	30	31	30	31
Planning & Development	11	11	11	11	11	17	18	18	18	18
Westmoreland Manor	533	522	529	499	483	500	501	516	493	514
911 Dispatching	54	59	61	60	64	58	55	63	61	55
Total Full-time Employees	1,798	1,814	1,783	1,744	1,737	1,773	1,769	1,805	1,778	1,809

Function	Part-time Employees as of December 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Administration	17	15	18	23	21	25	25	29	26	29
Judicial-Courts	34	21	16	14	14	14	13	16	14	13
Judicial Court-related	32	33	30	31	30	30	28	22	24	27
Public Safety-Corrections	43	44	49	51	49	49	51	43	50	49
Public Safety-Emergency Management	3	1	1	-	-	-	-	-	-	-
Public Safety-Other	5	4	4	4	3	4	4	4	5	5
Public Works	22	17	22	15	23	13	19	21	11	15
Human Services-Children & Youth	10	10	10	9	10	-	8	8	8	8
Human Services-Behavioral Health	-	-	-	-	-	-	-	-	-	-
Human Services-Aging	3	3	3	4	4	3	3	3	-	2
Human Services-Other	1	1	-	-	-	-	-	-	-	-
Parks & Recreations	-	-	1	-	1	2	3	7	-	1
Planning & Development	-	-	-	-	-	-	-	-	-	-
Westmoreland Manor	118	95	93	73	110	94	115	113	103	96
911 Dispatching	12	16	-	10	-	4	12	-	-	4
Total Part-time Employees	300	260	247	234	265	238	281	266	241	249
Total Employees	2,098	2,074	2,030	1,978	2,002	2,011	2,050	2,071	2,019	2,058

Source: Westmoreland County Controllers Office

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Administration										
Treasurer										
Receipts	31,168	34,015	29,447	30,105	31,413	24,742	24,365	25,038	25,972	26,489
Dog licenses	38,460	59,603	32,283	40,509	44,761	46,055	41,287	44,374	49,164	39,161
Hunting licenses	29,147	25,758	33,023	29,494	28,385	28,248	29,430	32,947	30,793	34,032
Fishing licenses	1,258	1,568	1,284	1,104	1,212	1,020	579	357	315	295
Pistol licenses	198	251	265	218	282	233	213	178	121	147
Small game licenses	450	457	446	448	455	467	465	505	508	508
Bingo licenses	166	144	152	142	147	128	158	149	147	148
Boat licenses	61	72	52	39	39	40	38	28	27	32
Special raffles	28	27	30	28	32	25	25	42	58	80
Tax Office										
Number of parcels	180,196	181,015	181,816	182,951	183,844	192,750	193,194	191,918	191,991	191,991
Appeals processed	1,026	1,118	1,203	1,175	1,158	1,079	1,086	1,237	1,044	1,131
Elections										
Registered voters	239,304	240,510	256,200	240,388	241,729	238,186	249,064	249,328	238,648	232,648
Votes cast	110,080	81,773	179,340	72,116	128,116	72,270	179,459	69,075	126,483	68,189
Percent of votes cast	46%	34%	70%	30%	53%	30%	72%	28%	53%	29%
Recorder of Deeds										
Deeds recorded	14,475	14,618	15,068	14,943	14,396	13,928	12,972	11,167	11,291	11,279
Military discharge	657	662	699	634	551	413	194	143	122	84
Mortgages	36,938	42,811	31,521	27,990	25,043	23,580	17,660	18,807	17,196	16,637
Notaries	641	584	558	691	621	595	574	653	587	568
Satisfactions	29,608	39,990	25,710	21,960	19,827	18,152	16,581	16,876	15,950	16,430
UCC	710	676	503	488	402	380	315	241	300	291
Miscellaneous	2,187	1,856	2,165	2,006	2,071	2,386	2,548	3,206	3,451	3,231
Judicial-Courts										
Courts										
Criminal filings	5,177	5,248	**	**	5,625	5,276	5,189	4,993	4,697	4,882
Jury trials	39	42	**	**	50	42	44	40	37	31
Bench trials	31	32	**	**	31	35	26	29	25	23
Guilty pleas	3,094	3,578	**	**	3,608	3,228	3,507	3,487	2,957	3,464
ARD's	1,180	1,312	**	**	810	1,242	1,140	1,171	959	806
Withdrawn/dismissed	550	563	**	**	484	516	417	393	391	106
Arbitration filings	246	219	195	164	188	161	159	155	146	81
***Civil filings	3,194	3,306	3,231	3,618	4,076	3,459	3,825	3,464	*	*

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Courts (continued)										
Civil trial ready	226	263	218	188	218	219	194	159	*	*
Jury trials	33	29	31	24	21	31	32	19	*	*
Bench trials	22	16	10	30	22	10	18	16	*	*
Settlements	241	200	175	146	155	161	178	135	*	*
New civil cases docketed	*	*	*	*	*	*	*	*	*	2,297
Arbitration awards	*	*	*	*	*	*	*	*	*	81
Beginning year civil cases	*	*	*	*	*	*	*	*	*	1,940
Civil cases disposed	*	*	*	*	*	*	*	*	*	940
Civil cases pending	*	*	*	*	*	*	*	*	*	3,315
Protection from abuse	777	753	736	783	758	828	794	882	837	860
PFA indirect contempt	168	181	195	159	167	203	167	194	188	175
New child support filings	2,220	2,195	2,252	2,508	2,516	2,442	2,530	2,279	2,258	-
Custody filings	870	791	833	833	940	911	887	984	1,151	1,243
Divorce filings	1,195	1,123	1,068	1,053	1,012	1,153	1,105	1,080	1,089	1,041
Dependency abuse/neglect	195	202	181	104	111	107	134	158	111	201
Dependency status filings	552	457	468	465	480	483	331	148	139	52
Delinquency filings	747	659	649	569	591	769	729	685	600	532
Estates filed	461	464	459	411	349	330	323	316	336	278
Estates probated	446	457	533	422	361	306	321	277	398	265
Adoptions	207	178	191	157	138	152	126	96	119	125
Termination filings	215	144	184	175	177	175	167	154	151	178
Guardian filings	79	73	97	78	72	86	99	86	72	85
MDJ criminal filings	7,023	7,521	7,622	7,744	7,172	6,749	6,364	6,254	5,597	5,601
MDJ traffic filings	49,053	48,987	49,166	51,517	54,073	52,480	51,049	55,220	53,585	47,557
MDJ non traffic filings	15,054	16,419	16,933	16,051	13,107	12,160	12,034	12,836	11,286	11,202
MDJ civil filings	5,418	5,348	5,478	5,607	5,803	5,851	6,087	5,167	5,844	6,304
Judicial-Court Related										
Sheriff	7,664	7,737	10,096	11,543	13,074	11,474	11,830	10,964	12,218	12,250
Inmate Transports										
Warrants	*	*	2,507	3,115	3,278	2,521	2,615	2,489	1,954	1,962
Criminal	*	*	782	1,186	992	972	938	1,016	1,032	987
Domestic	*	*	232	227	200	197	143	187	185	54
Juvenile										
Papers Served										
Civil	*	9,126	10,332	10,990	14,235	18,520	21,423	21,897	17,484	16,143
Protection From Abuse	*	868	873	924	925	986	958	1,002	876	1,003

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Coroner										
Cremations	601	621	679	663	730	730	875	916	997	1,049
Drug overdoses	22	33	35	50	55	50	46	56	57	64
Heroin related	12	13	15	21	32	24	18	20	13	19
Motor vehicle accidents	42	41	36	40	30	33	57	43	33	26
Alcohol involved	18	17	11	13	18	16	28	14	14	11
Homicides	6	5	6	4	5	7	7	7	8	9
Suicides	43	34	37	49	48	39	34	42	44	51
Fire related deaths	1	9	7	1	4	5	5	5	3	2
Undetermined deaths	5	3	3	4	1	2	1	5	4	4
Autopsies	91	92	98	108	91	116	129	127	128	118
Public Safety-Corrections										
Adult Probation										
New probation ARD cases	1,306	1,402	1,245	1,275	1,385	1,445	1,273	1,121	1,023	992
New parole cases	467	524	492	513	625	574	704	666	515	428
New probation cases	1,193	1,318	1,355	1,475	1,511	1,362	1,422	1,311	1,378	1,506
New PWV cases	149	217	235	217	211	229	180	219	174	229
New intermediate punish cases	477	714	611	689	712	649	709	657	581	1,586
Adult probation active cases	7,170	7,473	7,449	7,474	7,824	8,022	7,996	7,903	7,719	7,451
Juvenile Probation										
Juvenile placement days	54,376	52,560	52,072	49,984	53,180	58,006	55,183	49,066	34,227	28,613
County Prison										
Average daily population										
Inmate	525	560	581	598	641	573	538	525	511	537
Housed-in inmate	498	534	552	562	598	543	512	506	496	524
Admissions	3,748	4,077	4,042	4,493	4,431	3,952	4,264	3,818	3,678	3,664
Releases	3,677	4,062	4,033	4,463	4,362	4,091	4,269	3,823	3,662	3,652
Average length of stay	49	47	47	44	47	47	42	46	47	50
Repeat offenders	*	*	*	41%	37%	32%	32%	33%	36%	36%
Public Safety-Other										
Chemical incidents	7	7	*	6	4	7	7	5	6	5
Petroleum incidents	16	8	*	14	5	11	12	11	12	6
Rapid intervention responses	10	12	*	12	12	37	42	34	77	43
PEMA reported incidents	24	10	*	30	33	55	61	42	33	34
Planning facilities	86	78	*	78	74	74	83	87	88	85

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Human Services-Children & Youth										
Children served	1,426	1,723	1,923	2,825	3,155	4,442	3,185	5,585	5,864	5,848
Child abuse reports	582	588	514	499	478	558	606	537	586	562
Adoptions	66	30	44	25	28	42	30	23	37	45
Placement days of care	101,895	8,529	101,315	108,206	94,464	78,160	58,891	*	56,157	88,503
Human Services-Aging										
Meals-Home delivered	180,693	171,588	168,198	176,151	177,565	165,838	171,727	162,784	150,580	151,828
Meals-Congregate	179,152	176,389	157,437	125,052	132,318	125,247	118,987	112,586	100,352	96,814
Care managed clients	2,755	2,523	2,553	2,168	1,677	1,535	1,477	1,430	1,411	1,411
Transportation clients	4,388	4,216	4,207	4,105	4,028	4,700	5,150	5,150	5,150	4,053
Home Health clients	497	406	284	222	220	214	174	175	154	162
Personal care clients	976	828	701	536	533	715	723	752	575	564
Home support clients	336	335	320	232	122	67	47	33	21	16
Day care clients	141	125	106	74	79	81	56	54	38	31
Parks & Recreation										
Parks										
Park reservations	1,537	1,537	1,323	1,261	1,234	1,378	1,423	1,479	1,575	1,513
Special use permits	168	245	227	173	246	157	199	201	258	253
Manor										
Days of care	150,036	144,400	142,324	144,250	146,772	146,502	147,579	146,767	146,819	147,196
911 Dispatching										
Police calls	*	170,600	183,328	176,986	175,975	174,810	174,392	172,178	178,328	188,133
EMS calls	*	54,638	45,524	44,915	45,811	48,526	50,089	48,406	51,095	52,422
Fire calls	*	30,591	21,057	19,639	18,326	19,943	20,225	18,906	19,569	19,438
Administration calls	*	*	9,343	9,362	9,383	9,888	11,608	1,739	13,376	14,141

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.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Administration										
Commissioners										
Motor vehicles	0	0	2	2	2	2	3	3	3	3
Records Management										
Motor vehicles	1	1	1	1	1	0	0	0	0	0
Judicial-Court-related										
Sherriff										
Motor vehicles	27	27	32	32	37	32	36	33	32	31
Coroner										
Motor vehicles	2	2	2	2	2	2	2	2	2	2
Domestic Relations										
Motor vehicles	4	4	4	4	4	3	3	2	2	2
District Attorney										
Motor vehicles	20	22	26	23	24	22	24	23	23	24
Public Safety-Corrections										
Adult Probation										
Motor vehicles	1	1	1	2	2	2	3	3	3	3
Juvenile Probation										
Motor vehicles	2	2	2	2	2	2	2	2	2	2
Prison										
Motor vehicles	2	2	2	2	2	3	3	2	3	3
Public Safety-Emergency Management										
Emergency Management										
Motor vehicles	5	6	6	6	5	7	9	7	6	7
Hazardous Materials										
Motor vehicles	9	10	8	7	6	6	6	5	5	5
Public Safety-Other										
Park Police										
Motor vehicles	7	7	9	10	11	9	11	9	10	10
Weights & Measures										
Motor vehicles	2	2	2	2	2	3	3	3	3	3
West Nile										
Motor vehicles	0	0	1	1	1	1	1	1	1	1
Public Works										
Roads & Bridges										
County-owned bridges	38	38	38	38	39	39	39	39	39	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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Human Services-Children & Youth										
Children's Bureau	3	3	3	3	3	3	3	3	3	3
Motor vehicles										
Human Services-Behavioral Health										
Behavioral Health	0	0	0	1	1	1	1	1	1	1
Motor vehicles										
Human Services-Aging										
Aging	14	14	14	14	17	16	17	20	20	20
Motor vehicles										
Planning & Development										
Planning	1	1	1	1	1	1	1	1	1	1
Motor vehicles										
Parks & Recreation										
Number of parks	9	9	9	10	10	10	10	10	10	10
Park acreage	2,575	2,575	2,580	3,149	3,194	3,939	3,939	3,939	3,939	3,939
Office buildings	2	2	2	2	2	1	1	1	1	1
Storage or maintenance buildings	11	11	11	11	12	12	12	12	12	12
Concession buildings	3	3	3	3	5	5	5	5	5	5
Motor vehicles	13	13	13	13	13	12	13	14	14	13
Pavilions	55	55	55	55	55	55	55	55	55	57
Restrooms	38	38	38	38	38	38	38	38	38	37
Activity centers	2	2	2	2	2	2	2	2	2	2

Source: Various county departments