COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014

PREPARED BY THE OFFICE OF THE CONTROLLER
JEFFREY BALZER, CONTROLLER

COUNTY OF WESTMORELAND, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2014

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, 2014

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Certificate of Achievement	20
Organizational Chart/Maps	21
List of Elected Officials	26
FINANCIAL SECTION	
Independent Auditor's Report	28
Management's Discussion and Analysis	31
Basic Financial Statements:	
Government-wide Financial Statements	
Statement of Net Position	41
Statement of Activities	42
Fund Financial Statements:	
Balance Sheet – Governmental Funds	43
Reconciliation of the Statement of Net Position (governmental activities) to the Balance Sheet (governmental funds)	44
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	45
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	46
Statement of Fund Net Position – Proprietary Funds	47
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	49
Statement of Cash Flows – Proprietary Funds	50
Statement of Fiduciary Net Position – Fiduciary Funds	52
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	53
Notes to Financial Statements	54
Required Supplementary Information:	
General Fund and Major Special Revenue Funds:	
General Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	109
Behavioral Health/Developmental Services:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	110
Area Agency on Aging:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	111
Children's Bureau:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	112
Schedule of Funding Progress	113
Schedule of County Contributions and Investment Returns	114
Schedule of Changes in the Net Pension Liability and Related Ratios	115
Notes to Required Supplementary Information	116
Other Supplementary Information:	
General Fund:	
Schedule of Expenditures – Budget and Actual	118
Behavioral Health/Developmental Services:	
Schedule of Expenditures – Budget and Actual	128
Area Agency on Aging:	
Schedule of Expenditures – Budget and Actual	129
Children's Bureau:	
Schedule of Expenditures – Budget and Actual	133

COUNTY OF WESTMORELAND

TABLE OF CONTENTS, Continued

Proprietary Funds:
Westmoreland Manor:
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual. 136
Schedule of Expenses - Budget and Actual 137
911 Surcharge
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual. 141
Schedule of Expenses - Budget and Actual 142
Healthchoices:
Schedule of Revenues, Expenses, and Changes in Fund Net Position - Budget and Actual. 143
Schedule of Expenses - Budget and Actual 144
Nonmajor Funds:
Combining Balance Sheet – Nonmajor Governmental Funds 146
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds. 147
Special Revenue Funds:
Combining Balance Sheet – Nonmajor Special Revenue Funds 149
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds. 151
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds. 153
Schedule of Expenditures – Budget and Actual – Nonmajor Special Revenue Funds 158
Debt Service Funds:
Combining Balance Sheet – Nonmajor Debt Service Funds. 161
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds 162
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Debt Service Funds 163
Capital Projects:
Combining Balance Sheet – Nonmajor Capital Projects Funds. 167
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds 168
Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Projects Funds. 169
Schedule of Expenditures – Budget and Actual – Nonmajor Capital Projects Funds 173
Fiduciary Funds:
Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds 176
Discrete Component Units:
Combining Statement of Net Position 181
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position. 183
Capital Assets Used in the Operation of Governmental Funds:
Schedule of Assets by Source. 185
Schedule by Function 186
Schedule of Changes by Function. 187
Long-Term Debt Payable:
Schedule of Long-Term Debt Payable. 189

COUNTY OF WESTMORELAND

TABLE OF CONTENTS, Continued

	Page
STATISTICAL SECTION	
Net Assets by Component – Seven Fiscal Years	193
Net Position by Component – Last Three Fiscal Years	193
Change in Net Assets – Seven Fiscal Years	194
Change in Net Position – Last Three Fiscal Years	197
Fund Balances Governmental Funds – Last Ten Fiscal Years	200
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	201
Tax Revenues by Source, Governmental Funds – Last Ten Fiscal Years	202
Assessed Value and Estimated Actual Value of Taxable Real Property – Last Ten Fiscal Years	203
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years	204
Principal Property Taxpayers	206
Property Tax Levies and Collections – Last Ten Fiscal Years	207
Ratios of Outstanding Debt – Last Ten Fiscal Years	208
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	209
Direct and Overlapping Governmental Activities Debt	210
Legal Debt Margin Information – Last Ten Fiscal Years	212
Demographic and Economic Statistics – Last Ten Fiscal Years	213
Principal Employers	214
Full-time and Part-time County Government Employees by Function – Last Ten Fiscal Years	215
Operating Indicators by Function – Last Ten Fiscal Years	216
Capital Asset Statistics by Function – Last Ten Fiscal Years	220

COMPREHENSIVE ANNUAL FINANCIAL REPORT

INTRODUCTORY SECTION

FOR THE YEAR ENDED DECEMBER 31, 2014

Westmoreland County Controller's Office

2 North Main Street, Suite 111
Greensburg, PA 15601
Phone (724) 830-3115, Fax (724) 830-3134

Jeffrey Balzer, Controller

Email: controller@co.westmoreland.pa.us
On the web at ...www.co.westmoreland.pa.us

June 19, 2015

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, 2014. 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, 2014.

HISTORY AND BACKGROUND

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

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

Settlement in the eastern end of the county is 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 Courthouse could be built. This house was at the present day settlement of Hannastown, and continued to be used as a courthouse until the county seat was moved to Greensburg. The first court sessions of the County were held at Hannastown on April 6, 1773. 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 Newtown (now known as Greensburg). A log Courthouse was built on the ground and continues today as the site of the County Courthouse. The first court held in Greensburg was on January 7, 1787. The courthouse was a temporary structure and in 1796 the erection of a new and more permanent brick building began. It was not completed until 1801, though it had been used, in part, a short time before that. It was a plain two-story building. The lower story was used entirely as a courtroom and the upper as a grand jury room and as a hall, in which to hold public meetings. On the north side of the building was a small, two-story structure, which housed all the County offices, except that of the Commissioners, which was in a small one-story brick structure on the south side. The courthouse cost about $5,000, and served its purpose until May 6, 1854, when its removal cleared the site for the erection of a new courthouse. The corner stone of the third courthouse was laid on October 24, 1854. Its entire cost was about $90,000. This structure stood until the summer of 1901, when it was razed to the ground to make room for the erection of the present building, which was dedicated in 1908 at a cost of $1.6 million.

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

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

REPORTING ENTITY AND ITS SERVICE

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

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

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

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

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

EDUCATION

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

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

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

There are a number of higher-education institutions that are available to the County's citizens. The University of Pittsburgh at Greensburg, Seton Hill University, Saint Vincent College and Penn State University at New Kensington all offer four-year degree programs as well as selected graduate degree opportunities. The Westmoreland County Community College, with its main campus located in Youngwood, offers two-year programs, as well as a nursing school, and has an enrollment of 6,612 students. Outside, but in close proximity to the County, are Carnegie-Mellon University, the University of Pittsburgh, Duquesne University, Robert Morris University, Point Park University, Carlow University and Indiana University of Pennsylvania. Besides offering quality educational systems for our children to learn and grow, the County has many training and vocational schools.

PUBLIC LIBRARIES

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

Library cards are free to all Westmoreland County residents and provide access to more than 815,000 catalogued items. In 2014, 1.2 million items were checked out and there are over 100,000 active library card holders. The member libraries of the System are: Adams Memorial Library, Avonmore Public Library, Belle Vernon Public Library, Delmont Public Library, Greensburg-Hempfield Area Library, Hyde Park Public Library, Jeannette Public Library, Ligonier Valley Library, Manor Public Library, Monessen Public Library, Mount Pleasant Public Library, Murrysville Community Library, New Alexandria Public Library, New Florence Community Library, Norwin Public Library, Penn Area Library, Peoples Library, Rostraver Public Library, Scottdale Public Library, Sewickley Township Public Library, Smithton Public Library, Trafford Community Public Library, Vandergrift Public Library, and West Newton Public Library. Information about the System and its member libraries can be found at www.wlnonline.org.

MEDICAL CARE

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

The hospitals have a combined licensed bed capacity of 654 with private rooms, the standard of care at Excela Health.

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

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

A $12 million renovation is under way at Frick Hospital and a $15 million upgrade is in the works for the Intensive Care Unit at Westmoreland Hospital. On the horizon is the construction of ambulatory care centers in Unity and Hempfield Township that promote access to care.

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

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

Excela Health's employee wellness program is the basis from which population health management is moving forward in the county. Named a Healthiest Employer not only in western Pennsylvania but in the nation, Excela Health is partners with other businesses to promote employee wellness countywide.

UTILITIES

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

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

In Pennsylvania, the markets for natural gas supply, electrical service and local telephone service are open to competition. Gas companies 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 Power, Duquesne Light, Penelec, and a number of other suppliers.

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

COUNTY OPERATIONS

CURRENT YEAR INITIATIVES:

AREA AGENCY ON AGING

The mission statement of the Westmoreland County Area Agency on Aging is "We hereby adopt the mission to be responsible, to the maximum degree of our resources, to assist and enable older and disabled persons to live their lives as independently as their circumstances will allow and in the best possible and desired manner". The agency worked 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 transitioned successfully.

The Waiver Program, which provides in-home services for people who would otherwise be in a nursing home, provided services to 456 people. The Area Agency on Aging is committed to allowing people to remain in their homes as long as possible. The Information, Referral and Intake Unit completed a total of 66,471 contacts. The Assessment Unit completed a total of 3,184 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 1,502 individuals. This includes nursing facility clinically eligible and Waiver consumers.

In-home services consisting of personal care and health services, were provided to 640 people. The agency also provided senior citizen services, including meals (89,833) and senior center visits (298.427), to 2,676 people. A total of 127,229 home-delivered meals were provided to a total of 863 consumers who were unable to be serviced by the private sector. The Area Agency on Aging maintains links with thirteen non-profit meal providers throughout the county by serving on their boards, providing technical assistance and if necessary and possible, one-time grants. The stability of these groups is of utmost value to the Agency.

The Agency participated in the funding of transportation services to 2,923 clients countywide. These clients received 66,956 one-way trips.

The term "care transitions" refers to the movement patients make between health care practitioners and settings as their condition and care needs change during the course of a chronic or acute illness. For example, in the course of an acute exacerbation of an illness, a patient might receive care from a PCP or specialist in an outpatient setting, then transition to a hospital physician and nursing team during an inpatient admission before moving on to yet another care team at a skilled nursing facility. Finally, the patient might return home, where he or she would receive care from a visiting nurse. Each of these shifts from care providers and settings is defined as a care transition. Over 900 persons were coached in the Care Transitions Program which resulted in a 20+ percent reduction in 30-day hospital readmissions among persons coached.

During the 2013-2014 Fiscal Year, the Agency received funding to support elimination of the in-home service waiting list and to provide additional services to Options consumers.

BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES

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

In 2014, over 15,000 individuals were provided services with Behavioral Health funding. Developmental Services were provided to approximately 1,300 individuals and Early Intervention services were provided to 940 children from birth to 3 years of age.

Disaster, Crisis, Outreach, Referral Team (DCORT) – The Westmoreland County DCORT team is coordinated by the Westmoreland County BH/DS office. The team has had various deployments. DCORT assisted our community with crises that include; death of fireman, death of a student, stabbing at a local high school, just to name a few. DCORT also participated in a drill at the Arnold Palmer Regional Airport, in Latrobe.

Garrett Lee Smith Youth Suicide Prevention Grant – In 2014, Westmoreland County BH/DS office partnered with Seton Hill University for the implementation of the Garrett Lee Smith Youth Suicide Prevention Project; this marks Seton Hill as the first organization in the county to screen young adults/students for suicide and other behavioral health risk factors. Since the starting of screenings in August, 2014, over 300 students have participated in the screening; if needed, students can continue counseling services with the university's comprehensive wellness center with credential mental health clinicians.

Mental Health Awareness Fair – A free Mental Health Awareness Fair was held on May 31, 2014, at Westmoreland Mall Center Court. The theme was STOP STIGMA (**S**upport, **T**alk About It, **I**nform & Educate, **G**et Involved, **M**ake a Change, **A**cceptance). Around 17 providers, worked on the planning committee with Westmoreland County BH/DS to make the event a success. Speakers presented on the following topics: DBT, Nutrition, Simulation of Hearing Distressing Voices and Mental Health First Aid as well as having around 18 provider tables. Over 200 informational bags were given away to the participants.

Children's Mental Health Awareness Month – One week in May each year is designated as Children's Mental Health Awareness Month; in 2014, the Children's Behavioral Health Department participated in several events to recognize the week of May 5th though May 9th, 2014 as Children's Mental Health Awareness week. The kickoff event began on April 24th with a county proclamation to recognize May as Mental Health Awareness month and provided an opportunity to discuss the importance childhood resiliency and reducing stigma. On May 8th the Children's Behavioral Health Department partnered with four transitional aged youth from the CORE program to speak about mental wellness and stigma to over 185 eighth grade students at Wendover Middle School. The youth panel presentation provided encouraging messages about hope, recovery, mental wellness and positive coping strategies; the school has expressed an interest in hosting another event in 2015 to raise awareness to mental health and wellness.

Also this year was the first "Night at the Circus" for children and families to recognize mental health awareness week; the interactive event featured over 30 provider tables with fun activities such as sand art, face painting, and games. The evening event by over 150 parents and children; planning has started for the 2015 children's event.

Mental Health Matters Grant – Westmoreland County BH/DS office received an additional $15,000 grant for continuation of the facilitation of Adult Mental Health First Aid and Youth Mental Health First Aid; this public education program introduces participants to the unique risk factors and warning signs of mental health problems, and how to help an individual in crisis or experiencing a mental health or substance abuse challenge.

Cross Systems Training for AAA/BH/IDD – Westmoreland County Area Agency on Aging and Westmoreland County BH/DS held the second cross systems training in April with grant funding provide by the PA Department of Aging. The training was very well attended with over 110 people from different agencies. Topics included Stay Healthy in Your Own Home, What Causes an Individual to Wander, as well as information on public assistance benefits, Medicare, dual eligible, the Affordable Care Act and Apprise. A Westmoreland County case review team has been formed that meets a quarterly and on an as needed bases to discuss cases involving older adults with complex needs. The goal of the case review team is to bring together a variety of providers to better connect older adults with appropriate services, while at the same time educating each other on what is available for this every growing population.

Westmoreland County Community Support Program (CSP) – Westmoreland County Community Support Program (CSP) hosted the Annual Recovery Luncheon and Awards Ceremony on May 15, 2014. This annual event celebrates recovery for all individuals impacted by behavioral health issues and is an opportunity to award those in our community who have made special efforts to support and facilitate recovery. The featured presenter in 2014 was Julie Ann Sullivan who spoke about gratitude to about 125 guests. After, everyone enjoyed a wonderful buffet luncheon, awards were presented. The Annual CSP Awards are given in the categories of Consumer, Provider, Community Partner and Supportive Person.

Summer Wellness Program for Children –In 2014, children and adolescents who behaviorally struggle with issues relating to impulsivity, fear, trauma, emotional and mood instability had the opportunity to attend a five week summer wellness treatment program with Ligonier Valley Learning Center. The Westmoreland County BH/DS office provided support to this program to enhance youth's ability to demonstrate self-regulation and awareness skills through the use of Dialectical Behavioral Therapy. A total of twenty youth attended the program.

Base In-Home Program – Westmoreland County continues to offer services to individuals with state funding. In 2014, the county served 205 individuals living in private homes with state funding. Annual budgets varied from $750 - $5,000 based on individuals' utilization and assessed needs. Services offered include Family Aide, Companion, Day and Overnight Camps, Transportation by the Mile, Vehicle Accessibility Adaptations, Home Accessibility Modifications and Assistive Technology.

Personal Care Home/Dom Care Based Funded Supports – There are currently 34 residents of Personal Care Homes (PCH) throughout Westmoreland County registered with the Supports Coordination Organization. The Westmoreland County Developmental Services program has long recognized that individuals living in large capacity PCH's (10 or more residents) would benefit from community support services as well as vocational and employment services. Of those 34 residents,

Westmoreland County is now providing Base Funded Supports to 21 individuals. Services include Home and Community Habilitation, Day Program, Vocational and Employment Supports, Transportation and Behavioral Supports. In Domiciliary Care there are 12 individuals registered with our Supports Coordination Organization. One of these individuals is receiving base funded services.

Lifesharing – Lifesharing enables individuals with an intellectual disability the choice to reside with an adult or family in their private home as a fully participating member of that family as a residential option. As of data pulled on 12/31/14, there are 306 individuals who receive waiver funded residential services. Of the 306 individuals 299 of them are in a Community Living Arrangement (Group Home) while only 7 of them are receiving Lifesharing services. Three providers have 6 families with homes waiting for individuals in the county.

March is nationally recognized as Intellectual and Developmental Disability (IDD) Awareness Month. The Westmoreland County IDD Awareness Committee, which is comprised of Providers, Family Members, Support Coordinators and County employees plan events to celebrate those with differing abilities and raise awareness within our community. Community collaborations have been built with local colleges, the Greensburg Art Museum and the Greensburg and Latrobe Arts Centers.

Westmoreland County's IDD Awareness planning committee had had another successful year of planning events to promote awareness, acceptance, and respect for those with Intellectual or Developmental Disabilities. On March 1st, 2014, Westmoreland County Developmental Services hosted the Fourth Annual "End the R-Word" Celebration for county citizens to take the pledge, signing to end their use of this derogatory word. In 2014, 1,716 pledges were collected. A lively DJ was the emcee for the day's events which included; hourly entertainment, activities for children and adults, balloon art, and well-known area mascots. March 14th was the Creative Expressions Art & Music Show in which attendees had the opportunity to browse the Art Gallery spotlighting people with IDD who have a creative talent expressed through art. Some of these pieces are now on display in the Commissioner's meeting room. A talent-based music show including various artists from around Westmoreland County highlighted the day. The committee continues to develop new and exciting ways to "Spread the word to end the word".

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.

Adoption Day was held in November through collaboration of WCCB, family court Judges and the Statewide Adoption and Permanency Network (SWAN). Three children were adopted and three new families were created on Adoption Day. Additionally, in celebration of all the adoptions that were held throughout the year, WCCB again hosted the annual Idlewild Picnic for the adoptive families. Twenty-four families and their 36 children attended to help make the day a success.

The annual Christmas Present/Coat Drive was, once again, very successful, thanks in part to the generosity of County employees and other donors. Approximately 998 children benefited with presents and 231 children received winter jackets.

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

Through WCCB's work with the Bed for Every Child program and Christian Layman Corps, WCCB has helped 95 children receive new beds.

There were 16 youth in agency care that were eligible to complete their high school education in the 2013-2014 school year. Of those, 12 received their high school diplomas and 4 earned a G.E.D. Nine youth were enrolled in post-secondary education.

The agency continued to focus on Family Group Decision Making (FGDM) and putting the families into the forefront of decision making of their cases. FGDM has, for the past few years, been completed in cooperation with Justice Works Youth Care. However, during 2014, the Westmoreland County Children's Bureau had the opportunity to have a Master's in Social Work intern develop and lead FGDM conferences directly for the agency. During 2014, there were a total of 41 FGDM referrals submitted to either Justice Works Youth Care or the agency's program. Of those 41 referrals, 21 resulted in conferences.

This year, WCCB Resource Family Social Worker developed an "Intro to Child Welfare System" training that is now part of the kinship home study that every applicant receives. It helps orient kinship families, whom may have no previous knowledge of WCCB or Child and Family Services, as to how WCCB works. The kinship families gain a better understanding of what their role and expectations are. As a result, the children that were served are getting a better quality of care from kinship parents. Kinship parents are better informed and more comfortable with the unique responsibilities of being a kinship resource foster parent.

The WCCB continued implementing the Permanency Practice Initiative. The target population was identified as children and their siblings whom enter agency custody between the ages of 8 and 11 years old. For this population, WCCB has been having 3 month review hearings rather than 6 month review hearings and referring the families for a Family Group Decision Making (FGDM) conference.

The agency's Implementation Committee has continued to develop new policies/protocols to address new laws and to ensure best-practice standards are followed with the current policies. During 2014, the committee completed work on a Grievance Policy for children in care, a Savings Match Program for older youth in agency custody, a comprehensive guide for caseworkers when custody of a child is require, policy regarding cases that are re-referred to the agency, child driving policy, and revision of the current Kinship Policy to account for in-home family finding. Toward the end of the year, the committee was working on agency policies to address.

WCCB participated in testing and development of a new statewide child welfare database entitled "Child Welfare Information System" or CWIS. CWIS will allow all Pennsylvania counties instant access to any other county's GPS or CPS records. The electronic system will allow caseworkers to make more informed decisions when assessing the immediate safety of children they are working with.

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

WESTMORELAND MANOR

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

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

In 2014, the staff worked hard to identify extraneous processes and create/refine current practices to insure that the elders received the best care as well as insuring the continued financial viability of the Manor for future seniors. This work continues and has already resulted in positive trending both operationally and financially. The Manor strives to utilize best practices in its care delivery systems.

Many department mangers who retired in 2014, have been replaced with qualified and dedicated individuals. However, the Manor has many remaining dedicated long term employees still functioning in crucial roles. This is a highly skilled and dedicated group of individuals joined by the entire staff with the singular goal of providing optimal levels of care and services for the elders of Westmoreland County.

Under the constraints imposed by the 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 2014 operational expenses. We do not anticipate any appropriation of County funds for 2015.

COMMUNITY DEVELOPMENT

The Community Development Division of the Department of Planning & Development is responsible for the administration of federal and state grants received by the County. The grants, totaling approximately $4.7 million in 2014, include the Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME) and Emergency Solutions Grants, and the Pennsylvania Housing Affordability and Rehabilitation Enhancement (PHARE) programs.

During 2014, CDBG funds were used for a variety of activities including infrastructure improvements, housing rehabilitation, and demolition of vacant blighted structures. Infrastructure activities included ten street reconstruction projects in ten municipalities, three water line extension projects, two storm water projects, two sanitary sewer facilities projects, and handicapped accessibility improvements. Emergency housing rehabilitation assistance was provided to 44 very low-income households through the County. Under the County wide demolition program, 12 vacant blighted structures were demolished. Larger projects under the CDBG program included installation of an accessible restroom facility at Mammoth Park, a Borough-wide sanitary/storm sewer separation project in East Vandergrift Borough, reconstruction of ten deteriorated streets in the Hannastown area in Hempfield Township, reconstruction of seventeen streets which were damaged by previous sewer separation project in Vandergrift Borough, and demolition of a vacant blighted former school building in the Hecla area in Mt. Pleasant Township. In 2014, $2,542,044 in CDBG funds was spent on these activities.

Under the HOME program, the County continued the development of affordable housing for prospective homeowners in Jeannette and Monessen. Fifteen newly constructed single-family housing unit in Jeannette have been completed over the course of several years, with three more units planned to be constructed in 2015. In Monessen, four single-family houses were acquired and rehabilitated for sale to low-income homebuyers.

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

In 2014, PHARE funds were used for three projects including a pilot homeowner rehabilitation program, where six single-family homes were rehabilitated. The County also initiated a neighborhood stabilization program in Monessen that includes acquisition of properties from the County's Repository of Unsold Properties along with demolition of properties with blighted structures and the development of thirteen rental units in the downtown area (in conjunction with HOME funds). In addition to acquisition, rehabilitation, and resale project in partnership with the Westmoreland County Land Bank was initiated that will provide affordable for-sale housing to low and moderate income homebuyers.

PLANNING

The County Planning Division was very busy in 2014 within the Division's Technical Resources and Municipal Services (TRAMS) Program that seeks to deliver local planning and technical skills to the 65 municipalities in line with the County's Comprehensive Plan.

The Planning Division's most successful effort under the TRAMS program has been work in New Stanton Borough. By 2018, a new turnpike interchange will likely place the Borough under greater growth pressure. To respond to this, the Division worked with the Borough to understand the implications of this $50 million infrastructure investment. Ultimately, Borough Council and the Planning Division were successful in securing $60,000 in grants from the state and the RK Mellon Foundation to complete a new comprehensive plan. This plan will provide the Borough a specific game plan to transform the Borough from a highway exit into a full-fledged town.

Notable land use technical assistance occurred in Rostraver Township, where the Division analyzed land use trends in five of the Township's villages. A report was developed with recommendations on how best to change the zoning in those areas to reflect existing development patterns. A significant tool that was used was SketchUp, which the Division recently purchased in order to demonstrate graphically the incompatible relationship of their zoning ordinance and the existing growth pattern and how to change it. The Division also provided Washington Township with a report on their Subdivision and Land Development Ordinance to bring it up to date; reflecting new growth that has occurred in the Township since they last adopted the ordinance.

In the area of bike and pedestrian planning, the Division completed an analysis and report of the best ways to connect the Borough of Mt. Pleasant to the Coal and Coke Trail. The goal of the community was to capitalize on the economic impact of the heavily used trail that connect Mt. Pleasant to Scottdale. That community is currently implementing the recommendations provided. Because of the effort, Scottdale Borough invited the Division to do the same analysis of how best to connect their downtown to the trail, an ongoing effort through 2015.

In Monessen, the Division used a new tool courtesy of the GIS Tax Mapping Department to inventory blighted and abandoned property. Using mobile devices, the tool allowed the Division to map, photograph and record conditions of over 250 properties in a much more efficient manner. This inventory project was in support of the City's attempt to secure the property and return them back to useful and taxable purposes. The Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund financially supported the overall effort, secured by the Community Development Division.

Using a software tool called CommunityViz, the Division completed a suitability analysis to identify conservation worthy property throughout the County for the Westmoreland Land Trust. The GIS tool simplified a very complex spatial analysis that rated every property for conservation based on numerous geographic attributes, like growth pressure, access to sewer and water service and natural habitat.

In conjunction with the Community Development Division, the Planning Division provided a critical role in the formulation of the County's housing policy. This housing study identified market conditions and character at the neighborhood scale and devised appropriate responses to stressors in the housing stock. Supported by a data-driven analysis, the County can deploy resources surgically to areas in need. The Planning Division has also taken on the role of staffing the County's HOME Investment Partnerships program to cut costs and leverage existing staff resources.

The Division regularly uses the County's GIS system and free online software to provide mapping for needed efforts across the County. In support of the Kiski Valley Greenway Trails and Connectivity Study, the Division created maps for each of the towns along the proposed trail that will support wayfinding for trail users. In Greensburg, the Division helped the Greensburg Community Development Corporation to map student rentals, thereby assisting their efforts to build off the success of Seton Hill University's investment in the downtown.

In the Village of Herminie, the Division has been working with the Sewickley Civic and Business Association to start their own revitalization effort. With the help of an intern paid by Sewickley Township, an inventory of all commercial storefronts and retail gap analysis was completed. The inventory will help them understand where available storefronts are located and, in conjunction with the retail gap analysis, develop and approach to obtain leases for needed businesses.

Meeting the statutory responsibility of administering the County's Subdivision and Land Development Ordinance, the Division reviewed and approved 51 subdivisions and seven land developments throughout the County. These figures represent a substantial increase in subdivision and land development activity under the County's ordinance, versus 2011-2013.

Lastly, the Division working with the Community Foundation of Westmoreland County, helped develop a framework for addressing stresses in the County's workforce. By 2020, the share of retired age residents will increase by over 50%. This coincides with a decline in the working age share of the population by 8%. To appropriately respond to this major issue, the Planning Division is working to target resources and solutions to complete a comprehensive plan.

WESTMORELAND COUNTY INDUSTRIAL DEVELOPMENT CORPORATION

Westmoreland County has seen strong economic development growth in terms of expansions and attraction projects in 2014. Nearly twenty projects – either constructing new facilities or securing long term commitments – have been undertaken across the county in the past year. Sixty-nine point four acres have been optioned or sold during 2014 in the industrial park system, and 202,261 total square feet have been leased in buildings owned by the IDC. Several of the projects were the result of prior investments into land, building space, or being an attractive place to do business with low taxes, and highly-qualified workforce, and strong roads/infrastructure.

RIDC Westmoreland (the former Sony plant) is now 43% leased to new and existing companies. The latest and most significant lease came from Cenveo Corp., a company that manufactures envelopes. They settled into 303,000 square feet in the massive 2.81 million square foot building. Also Westmoreland County Community College's new Advanced Technology Center completed a 73,500 square foot renovation transforming the space into a state-of-the-art training facility to address current and future workforce development needs.

Working in partnership with the newly formed Westmoreland County Land Bank, the WCIDC has spearheaded efforts on the cleanup, remediation, and marketing of the former Monsour Medical Hospital property. With the collaboration of the City of Jeannette, the Department of Environmental Protection, and local government and business leaders, funding has been secured to demolish the vacant buildings to enhance the health, safety and general welfare of the community in an effort to rejuvenate the local economy.

In addition to those major developments, the addition of 150 acre rail-served site to Westmoreland County's industrial park system located adjacent to the Westinghouse-Waltz Mills facility continues to be developed. This strategic project also includes the construction of a main sewage lateral and two pumping stations to serve the proposed industrial development of the area as well as the community of Yukon.

The Phase II expansion of the Westmoreland County Airpark is attracting new business. JDOliver LLC, the real estate company for the Freightliner franchise Transteck, Inc., has optioned a parcel of land for their service, parts and administrative divisions. The property consists of 6.55 acres with plans to build a 25,000 square foot facility. Also, Standard Envelopes, a small start-up company from Dubai, moved into approximately 14,000 square feet in the EFR Speculative Building at the Airpark.

At the Business & Research Park near New Kensington, two major expansions are underway. Leed's, a retail printing company, is building a new 25,000 square foot building for warehouse and administrative purposes at the park. Construction is scheduled to start in 2015. Also, Versa-Fab, Inc. an advanced manufacturing company specializing in precision machining and fabrication, is expanding their existing 50,000 square foot facility by another 30,000 square feet to support customers throughout North America and Europe.

The WCIDC will continue to reach out to businesses scheduling over 1,000 face-to-face meetings with business owners. These meetings are to gauge the overall business climate from the county's top employers, understand new challenges, and network in an effort to continually grow the region economically.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety is responsible for the following programs and functions: 9-1-1, Emergency Management, Hazardous Materials Response, and Park Police.

The Department has been reorganized so that the day to day operations in line with the Nationals Incident Management System (NIMS). The agency currently has a Director, Deputy Director, Operations Chief, Planning Chief and Logistic Chief.

The County's 9-1-1 Dispatch Center is responsible for the safety and well-being of the resident, visitors and those that may pass through Westmoreland County, along with the safety and well-being of all the Westmoreland County's First Responders, which include Fire Police and EMS. The 9-1-1 center processed 425,000 calls for service during 2014. The county dispatch center is now conducting two TCO training classes per year.

The Department of Public Safety is currently undergoing a radio system infrastructure upgrade. The current system was installed in 2004 and is now at the end of life and components are at the end of service. The system has grown to nearly 10,000 users. The County is now making a 7.5 million dollar commitment to replace the radio system and add more capacity to accommodate the first responders. This project will ensure system reliability until the year 2030.

The Emergency Management Team has been actively involved in all four phases of Emergency Management (Mitigation, Preparedness, Response, and Recovery) to ensure that the County is prepared for any emergency of incident that can occur.

The Hazardous Materials Response Team answered 30 calls in 2014 and provided 18 assessments to local First Responders concerning Hazardous Materials. The members of this Team spent hundreds of hours of training to protect the citizens of Westmoreland County.

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

DEPARTMENT OF PUBLIC WORKS

The Bureau of Parks and Recreation oversees ten parks and is a partner in the management of four trails maintained to provide visitors with a wide variety of benefits and experiences. Park programs continue to attract very large numbers of County residents. Large special events such as Mammoth Fest, the Labor United Celebration at Northmoreland, the August Fun Fest at Cedar Creek Park and the Arts and Heritage Festival at Twin Lakes all attract between 10,000 and 25,000 people per day. The Bureau of Parks and Recreation has concentrated on developing family-oriented, low-cost events that offer a wide range of attractions for various age groups, and the residents of the County have responded by attending in ever-increasing numbers. The annual March for Parks fundraising event was bigger than ever in 2014. The event was expanded to three different locations around Westmoreland County: Twin Lakes Park, Cedar Creek Park, and the Murrysville SportZone, with over 1,050 marchers, 65 teams, and 80 business sponsors, who raised over $97,000 dollars.

A contract was awarded to BNC Construction, LLC. for the Twin Lakes Park Expansion – Phase III, which includes construction of a deck hockey rink, an amphitheater with band shell, second restroom and vending cube, a picnic and viewing plaza, and 40 additional parking spaces. Also, night lighting was installed at the Winter Sledding and Tubing area. Park rules were adjusted to permit sledding and tubing to continue until 8:00 PM, Sunday through Thursday evenings, 9:30 PM on Fridays and Saturdays, in order to get more enjoyment out of this heavily used and appreciated facility.

During 2014, construction was completed of Phase I of the Little Crabtree Creek Trail, a 1.3 mile rail-trail that begins at Twin Lakes Park near the boathouse and continues to Luxor Road. Included is a 10 foot wide walking and biking trail with a parallel six foot wide equestrian trail. The County purchased 9.5 miles of the Turtle Creek Industrial Railroad located between Export and Trafford, for conversion to a walking and biking trail.

The Department of Weights & Measures registered 50 new businesses for device licensing and inspections, inspected 6,900 measuring devices and completed all scheduled inspections in 2014.

Construction and replacement of the Sanderson Bridge Deck, Beatty County Road Bridge, and Harrison City-Export Road Bridge have been completed.

The construction of the new Forensics Center that houses the Coroner's Department and Forensic Unit of the District Attorney's Office was completed.

INFORMATION SYSTEMS

Along with the Controller's Office, Information Systems began the process of moving the county financial resource application to a new version. The legacy application has been running on an IBM AS/400 for 20 years and has met the needs of the county. The new version, a .net application, will give employees necessary planning information much quicker and thus save time and resources.

Although the inmate video visitation will not go live until February of 2015, much of the work was accomplished in 2014. The project gives the inmate video visits to friends and family who are unable to make in-person visits to the prison.

The County expanded its wifi network to include more areas. This will help increase productivity since laptops can be taken from one office to another and still be connected to the network/servers.

More video conferencing units were installed in the courts and took advantage of the latest secure technology to include Conflict Counsel so travel and expenses can be reduced greatly by reducing the transportation of inmates.

In the past, the internet servers would get overloaded on election night. By taking advantage of cloud solutions and hosted websites, the County is now able to provide election results in a timely manner. Those wishing to receive election results simply register on the election website, and then will receive a text or email with updated election results.

Since standard spindle storage is much slower that flash storage, 32 Tb of "Hybrid" storage was installed. This solution gives the best of both worlds and has improved the response time for many disk intensive applications.

Information Systems was asked to evaluate the current state of the IT infrastructure at the Public Safety facility due to several changes being made. These changes have enhanced the reliability of the network and have assisted in planning the upgrade to the CAD system.

VOTER STATISTICS

	2010	2011	2012	2013	2014
Total Registered Voters	238,648	232,517	238,006	238,382	238,551
Democratic Party	128,232	123,482	122,432	120,864	119,455
Republican Party	86,472	85,544	90,032	91,036	91,555
Other Parties	23,944	23,491	25,542	26,482	27,549
Percent of Registered Voters casting ballots in the general election	53%	29%	75%	26%	45%
Voting Precincts	306	306	306	306	306

* Note: General Election Statistics

COUNTY AWARDS AND ACHIEVEMENTS

In 2014, 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, 2013. This was the 28th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

FINANCIAL CONTROL AND ACCOUNTABILITY:

INTERNAL CONTROL

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

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

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

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

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

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

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

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

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

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

2014 BUDGET

On December 19, 2013, the Board of County Commissioners adopted an operating and capital budget for 2014 totaling $342,397,298, with a property tax rate of 20.99 mills, and no millage increase from 2013.

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 DHS Single Audit supplement for State purposes. The independent auditors' report on the basic financial statements, required supplementary information and other supplementary information is included in the financial section of this report. The independent auditors' reports specifically related to the single audit are presented in separate reports.

INTERNAL AUDIT

The County Controller administers an internal audit function, which performs financial, and compliance audits as well as special purpose limited reviews of County offices, agencies, functions and authorities in accordance with Government Auditing Standards. The scope, timing and frequency of internal audits are determined by the formal audit plan adopted annually by the Controller. This plan considers statutory requirements, audit risks and current events/issues in determining the allocation of internal audit resources for a given period. All internal audit reports are submitted to the Board of Commissioners upon completion and are matters of public record. In 2014, the Controller's Office issued 52 internal audit reports.

PROSPECTS FOR THE FUTURE

REGIONAL ECONOMIC OUTLOOK:

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

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

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

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

TOURISM

Rich in colonial history with authentic historic sites such as Fort Ligonier, Bushy Run Battlefield and Hannastown, the County is a major tourist attraction. Westmoreland County hosts the third largest Arts and Heritage Festival in the state at Twin Lakes Park in July. In addition, Westmoreland County is home to twelve performing 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 2014 the Hotel Tax generated $1,253,148.

TRANSPORTATION

In July of 2014, Westmoreland County and the Southwestern Pennsylvania Commission (SPC) approved the county/region's 2015-2018 Transportation Improvement Program (TIP). The four-year program, updated every two years, will fund approximately $220 million in transportation projects in Westmoreland County over the four-year period. This represents a 44% increase over the previous TIP adopted in 2013 due largely in part to the implementation of Pennsylvania's comprehensive transportation legislation (Act 89) passed in 2013.

A number of significant projects were also completed or advanced in 2014 including the Route 30 – Jeannette area project to widen Route 30 and add safety improvements. This $10 million project will improve safety and reduce congestion throughout the Route 30 Jeannette area corridor by adding a center turn lane and making pedestrian improvements and several intersection enhancements at Lewis and Lowry Avenues. All lanes were cleared to reopen in November.

The Harrison City-Export Road project in Penn Township was another high impact project. This project made numerous improvements at the SR 130 and Harrison City-Export Road intersection including adding a turning lane from Harrison City-Export Road onto SR 130, improving the turning radius of the intersection, and pedestrian improvements including signalization and handicapped accessible sidewalks.

Other projects that have been completed or are nearing completion include the Baldridge Bridge in Latrobe (completion in 2015 - $3 million); Beatty Road Bridge in Unity Township ($750,000); SR 217 bridge over the Loyalhanna Creek in Derry Township (Loyalhanna Gorge area - $1.7 million; complete); a SINC-UP signalization project that will include equipment upgrades and retiming at 10 intersections in Hempfield, Unity and Rostraver Townships ($250,000 – scheduled for 2015); PA 819 Sewickley Creek Bridge ($1.1 million – complete); and a number of Surface Improvement Projects throughout the County ($5 million).

Several major projects scheduled to start construction in 2015 include the I-70 New Stanton Interchange Project, an approximately $55 million interchange reconstruction and relocation project in New Stanton Borough; Derry Borough Bridge, an approximately $26 million bridge replacement project with access improvements to the former Westinghouse brownfield redevelopment site surrounding the bridge; US 30 Corridor Improvement Study, a $1 million pre-engineering study to determine potential safety and congestion improvements along US 30 from the Allegheny County line to Hempfield Township; PA 366: Gilmore Road to PA 66, a $2.1 million resurfacing project in Washington Township; PA 982 over US 30, a $4.1 million bridge reconstruction project in Unity Township; Alley #1 Bridge, a $875,000 local bridge reconstruction project in the City of Greensburg; and several other bridge, pavement/resurfacing and engineering projects throughout the County.

In addition to the Transportation Improvement Program, SPC'S Long Range Plan update will continue to progress throughout the year. This process will involve several public/public participation panel meetings to discuss the Long Range Plan and allow for public, county and municipal input into the plan.

As a final note, although transportation funding at the state level has improved with the incremental implementation of Act 89 (2013), there is still much uncertainty at the federal level with the absence of a long-term transportation funding agreement. That uncertainty makes it extremely difficult to advance significant projects and plan for mid and long-term improvements. In order to maintain and improve the existing transportation network, increase safety, reduce congestion and efficiently move freight and support the economy, it is imperative that Congress pass a comprehensive, long-term transportation bill that adequately funds all aspects of transportation.

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

Beginning operations in 1996 with just 600 car shipments, the County's short-line railroad operator, Southwest Pennsylvania (SWP) Railroad has business reporting stats of more than 2,617 cars shipped during the year 2014. Although the economy appears to be on a gradual upswing, the rail business actually decreased by more than 491 carloads. The County's rail freight intermodal terminal, Westmoreland Logistics Park, had 1,622 car shipments at the facility in 2014. These figures show a decrease of 497 in car shipments for the year. The WCIDC, SWP railroad and Savage Safe Handling (operator of the Westmoreland Logistics Park) have all continued to pursue new business and adapt to opportunities that may present themselves. The nationwide rail industry over the last year has had a slow but steady increase in shipments. It is anticipated that the increase of gas well exploration and development will continue to help bring new business to the county.

INDUSTRY

Westmoreland County can boast a resilient manufacturing base as many familiar industrial names call the County home and are major employers. Industrial businesses such as Elliott Company, Kennametal, Alcoa, Reinhart Foodservice, Inc., Levin Furniture, and Westinghouse are mainstays in the region and provide the base demand for a workforce skilled in the science, technology, engineering, and mathematic fields (commonly referred to as STEM). As a result of the County's skilled labor force, many new and existing companies are relocating or expanding in the many industrial and business parks within Westmoreland. Such companies expanding in the area include Cenveo Corp., Leeds, WATT Fuel Cells, JDOliver LLC, and Versa-Fab – all of which investing in real estate and human capital within the County. Overall, the County is home to a diverse spectrum of manufacturing, distribution, and logistics companies which continue to be successful due to the attributes of the County's hard working, skilled workforce.

The energy sector, spurred on by the Marcellus Shale boon, has taken root in Westmoreland and a number of supplier based business are benefiting. Although the price of natural gas has leveled off, thus impeding some growth, the economic output in Pennsylvania is still estimated to be over $18 billion in the next decade. There is no doubt that Pennsylvania will play a vital role in the energy sector for years to come, and Westmoreland County is poised to take advantage of the industry.

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

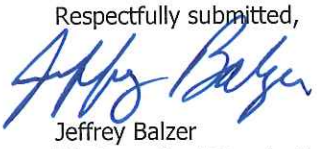
ACKNOWLEDGEMENTS

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

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

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

Respectfully submitted,



Jeffrey Balzer
Westmoreland County Controller

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

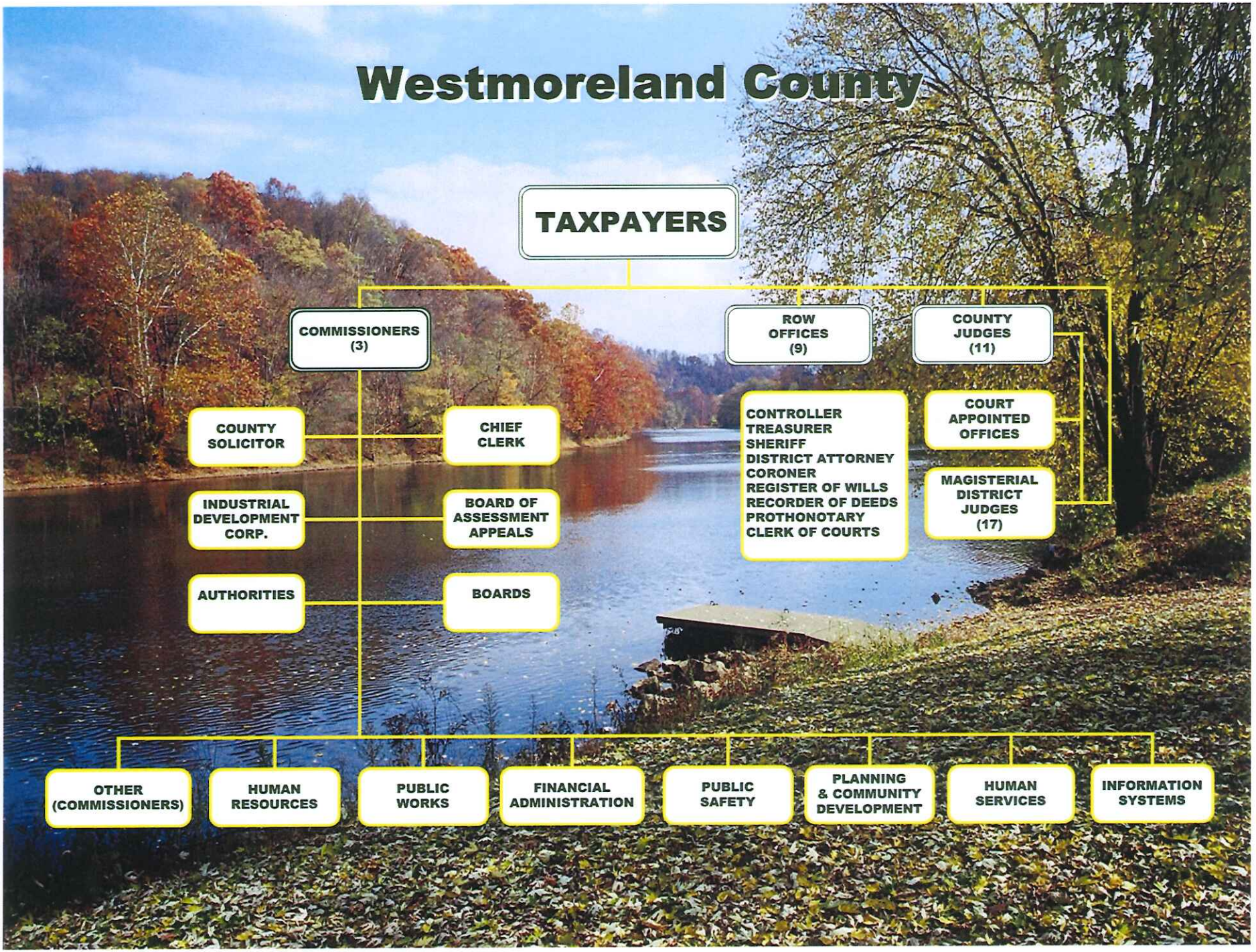
County of Westmoreland

Pennsylvania

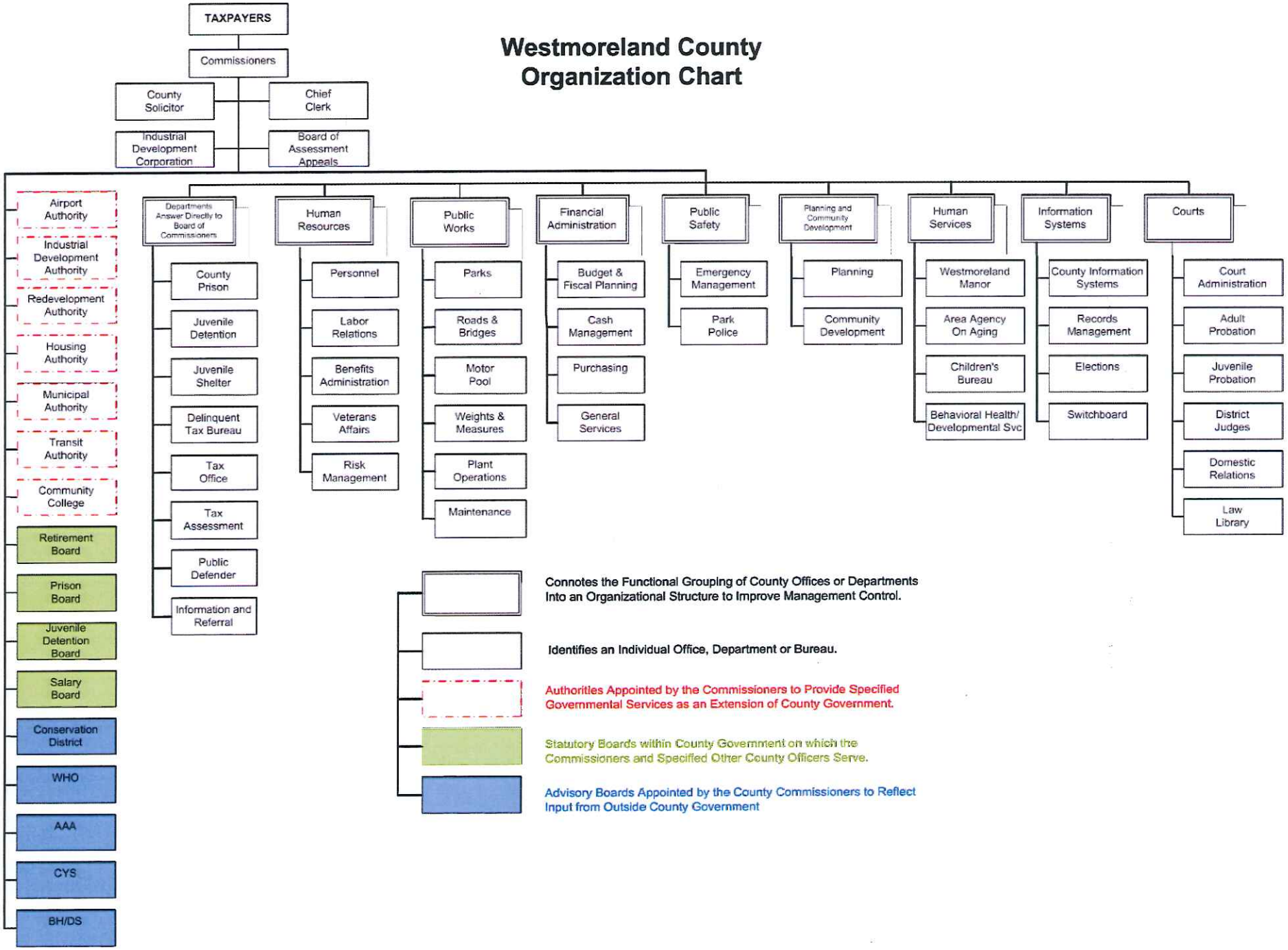
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

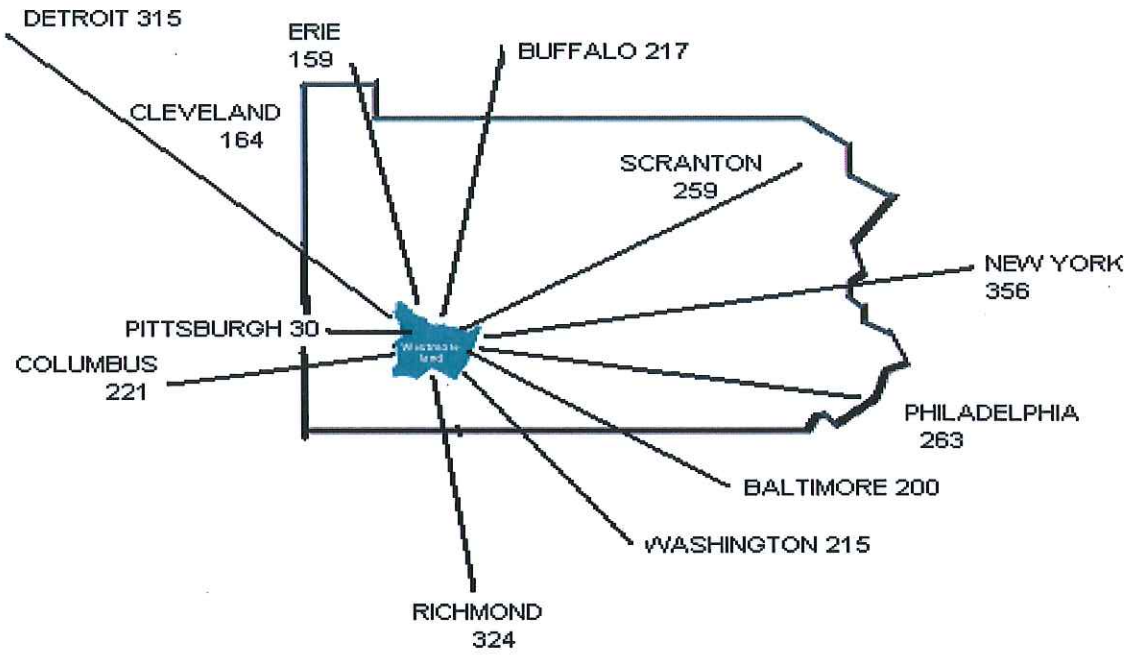

Westmoreland County
TAXPAYERS
COMMISSIONERS (3)
ROW OFFICES (9)
COUNTY JUDGES (11)
COUNTY SOLICITOR
CHIEF CLERK
INDUSTRIAL DEVELOPMENT CORP.
BOARD OF ASSESSMENT APPEALS
AUTHORITIES
BOARDS
CONTROLLER
TREASURER
SHERIFF
DISTRICT ATTORNEY
CORONER
REGISTER OF WILLS
RECORDER OF DEEDS
PROTHONOTARY
CLERK OF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

Westmoreland County Organization Chart



LOCATION OF

WESTMORELAND COUNTY

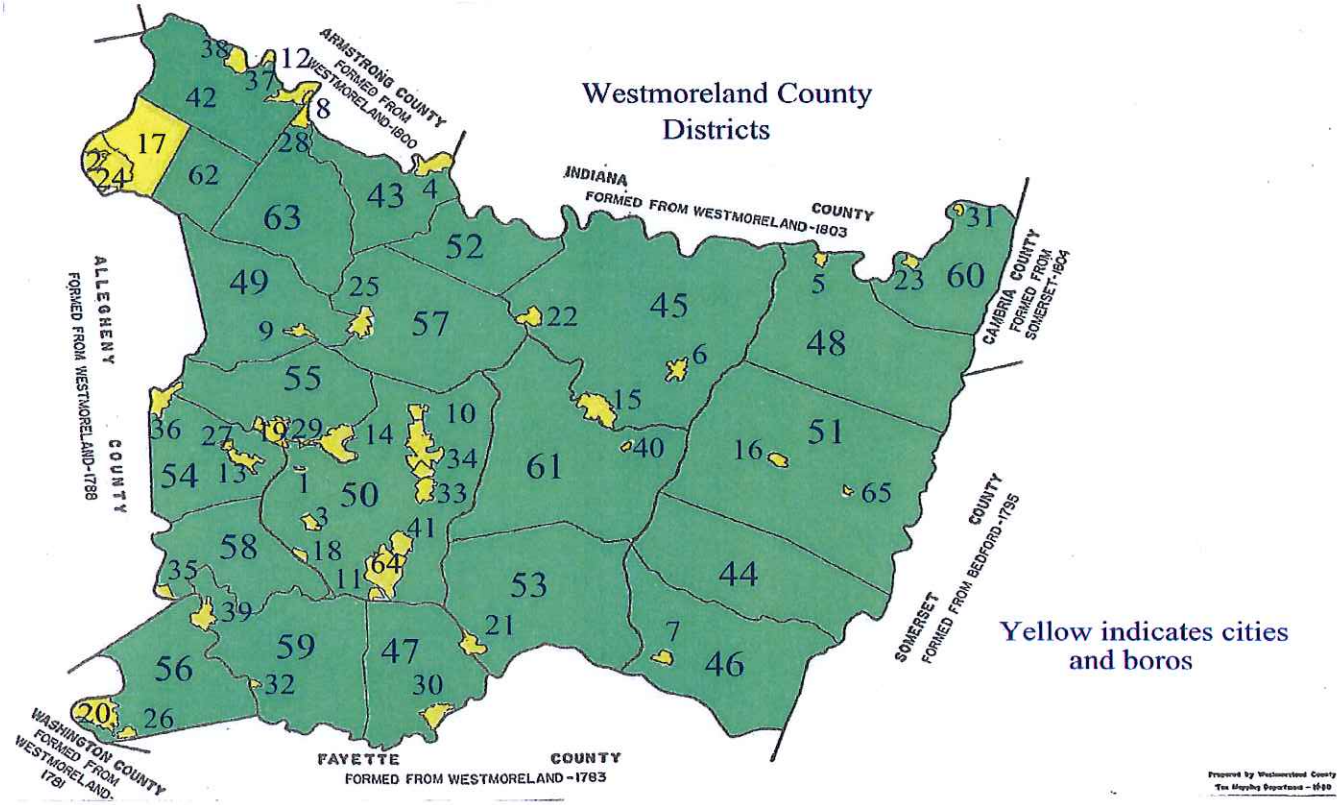


APPROXIMATE DISTANCE IN MILES

TO MAJOR CITIES

WESTMORELAND COUNTY

BOROUGHS, CITIES AND TOWNSHIPS

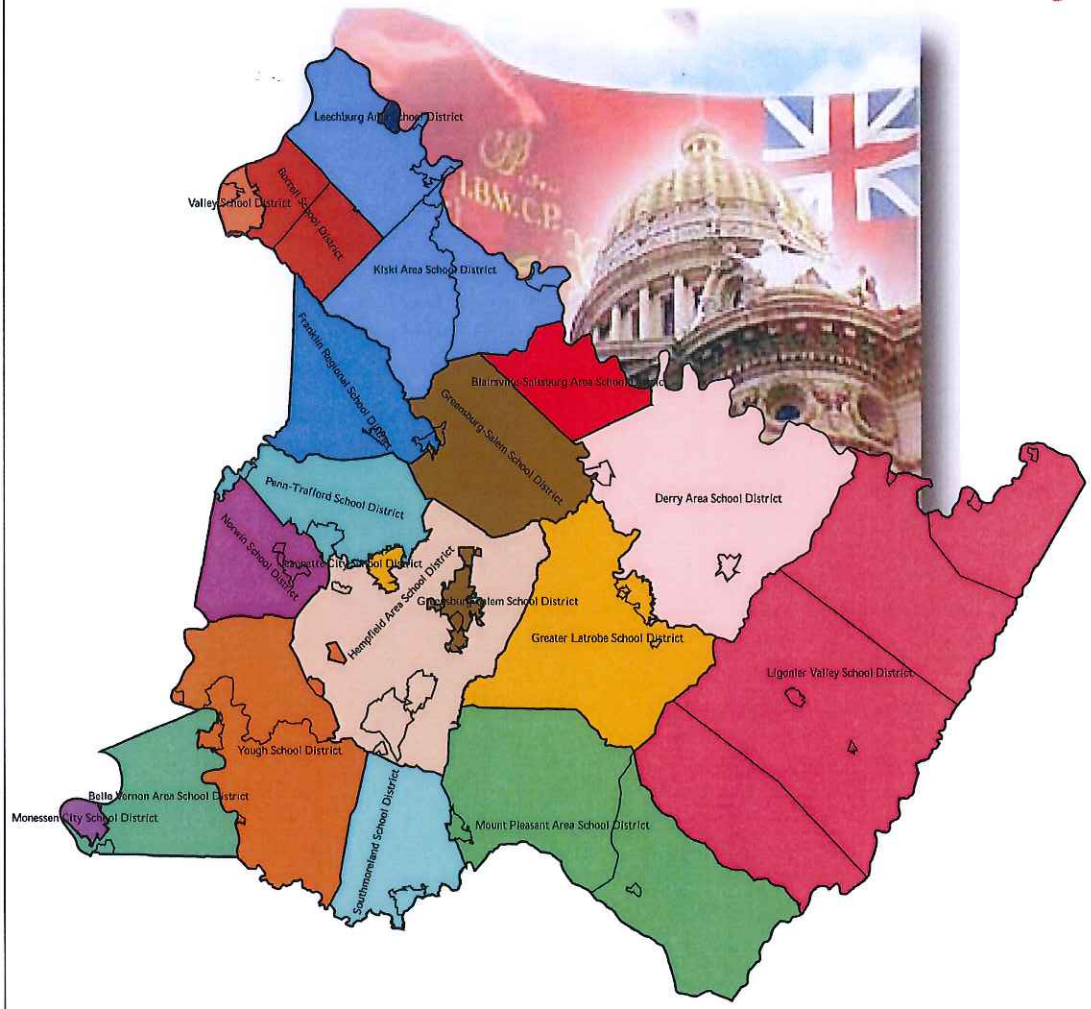


LEGEND

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

Source: Westmoreland County Tax Mapping

School Districts of Westmoreland County



0 2.5 5 10 Miles

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

Legend

- *Tax Districts*
- *Westmoreland School Districts*

District Name

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

COUNTY OF WESTMORELAND, PENNSYLVANIA
Elected Officials

December 31, 2014

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FINANCIAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2014

INDEPENDENT AUDITORS' REPORT

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

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

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
County of Westmoreland
Greensburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of WESTMORELAND COUNTY, PENNSYLVANIA (County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Westmoreland County Industrial Development Corporation and the Westmoreland County Health Choices Fund, which represent 70.58%, 89.89%, and 57.70%, respectively, of the assets, net position, and revenues of the business-type activities and 100% of the assets, net position, and revenues of these funds which are reported as major. We did not audit the component unit financial statements of the Westmoreland County Transit Authority, Westmoreland County Community College, Westmoreland County Redevelopment Authority and Westmoreland County Industrial Park Authority, which represent 71.80%, 61.72% and 92.82%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the above business-type activities and component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of GASB Statements

As described in Note 1 to the financial statements, in 2014 the County adopted the provisions of Governmental Accounting Standards Board Statement No. 67, "*Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*", Statement No. 69, "*Government Combinations and Disposals of Government Operations*", and Statement No. 70, "*Accounting and Financial Reporting for Nonexchange Financial Guarantees*". Our opinion is not modified in respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

Zelenkofske Axelrod LLC

Zelenkofske Axelrod, LLC

June 19, 2015
Pittsburgh, Pennsylvania

Management Discussion and Analysis

As management of the County of Westmoreland, we offer readers of the County of Westmoreland's financial statements this narrative overview and analysis of the financial activities of the County of Westmoreland for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

The County of Westmoreland has an unrestricted net position of $65,498,838 available to meet the government's ongoing obligation to citizens and creditors at the close of the 2014 fiscal year. The County's total net position increased by $929,055.

As of the close of the current fiscal year, the County of Westmoreland's governmental funds reported combined ending fund balances of $73,988,703 a decrease of $7,688,701 in comparison with the prior year. Approximately 30% of this total amount, $21,960,984 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 $21,960,984 or 20% of the total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 54-106 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 109-116 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 118-191 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial condition. In the case of the County of Westmoreland, assets and deferred outflow of resources exceeded liabilities by $130,250,879 at the close of the most recent fiscal year.

The County displayed the value of capital assets net of accumulated depreciation of $107,352,433, the net investment in capital assets is $37,351,543. In general, capital assets are used to provide services to the citizens of the County of Westmoreland; consequently, these assets are not available for spending. Further, the resources needed to repay the related debt must be provided from other sources since the assets themselves cannot be used to liquidate the associated liabilities.

COUNTY OF WESTMORELAND'S NET POSITION
at December 31, 2014 and 2013

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	$ 99,346,896	$109,751,610	$ 75,318,081	$81,740,704	$174,664,977	$191,492,314
Capital assets	68,768,572	63,913,588	38,583,861	40,425,234	107,352,433	104,338,822
Total assets	168,115,468	173,665,198	113,901,942	122,165,938	282,017,410	295,831,136
Deferred outflow of resources	-	-	354,324	507,005	354,324	507,005
Long-term liabilities	94,081,874	102,159,974	31,172,953	32,223,750	125,254,827	134,383,724
Other liabilities	21,720,858	24,444,129	5,145,170	8,188,464	26,866,028	32,632,593
Total liabilities	115,802,732	126,604,103	36,318,123	40,412,214	152,120,855	167,016,317
Net Position:						
Net investment in capital assets	17,944,964	5,321,835	19,406,579	21,388,240	37,351,543	26,710,075
Restricted	26,373,849	35,891,749	1,026,649	1,376,790	27,400,498	37,268,539
Unrestricted	7,993,923	5,847,511	57,504,915	59,495,699	65,498,838	65,343,210
Total net position	$ 52,312,736	$ 47,061,095	$ 77,938,143	$82,260,729	$130,250,879	$129,321,824

The County's balance of *unrestricted net position* $65,498,838 may be used to meet the County's ongoing obligations to citizens and creditors.

The County's net position increased in 2014 posting an increase of $929,055. This increase was due to a variety of events, none which can be directly cited as the cause for the increase.

Governmental Activities. Governmental Activities resulted in an increase in the County of Westmoreland's net position of $5,251,641.

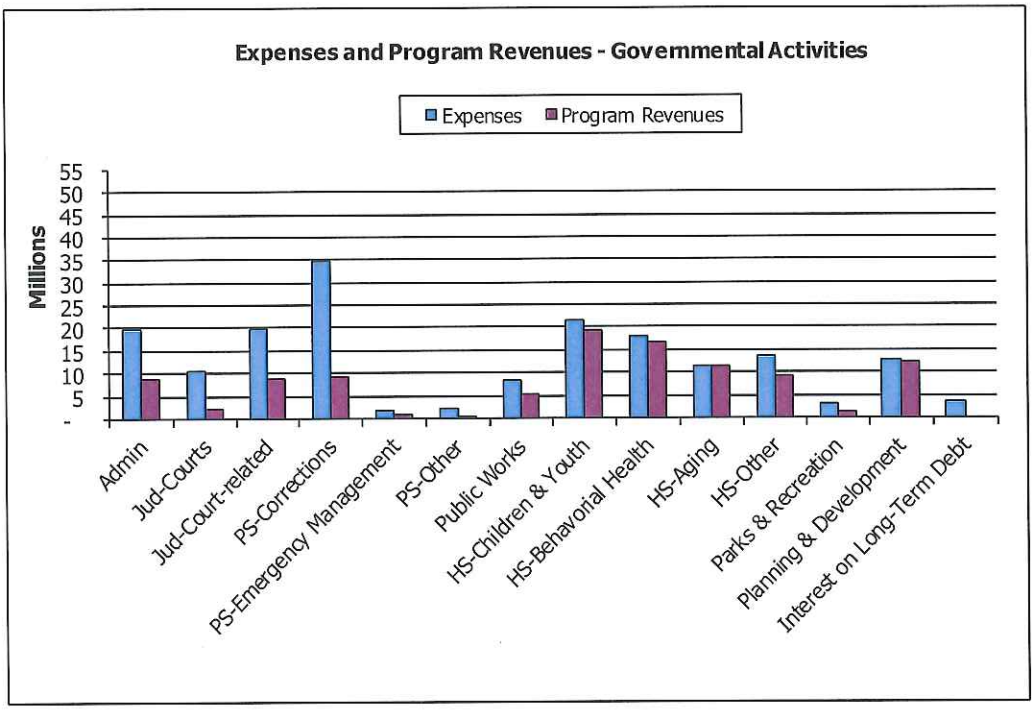
Revenues increased by $21,713,964 versus 2013. The increase was driven by two primary factors. Investment earnings increased by approximately $10.2 million. Last year (2013) the county recognized a nearly $9 million loss on the termination of a swaption agreement and investment earnings turned around from a nearly $600,000 loss to an $830,000 gain. Grants also increased nearly $9 million due to two one-time operating grants received in 2014.

Expenses also increased by $4,446,340. This increase was largely driven by the expenditure of grant revenue received by the Planning and Development function.

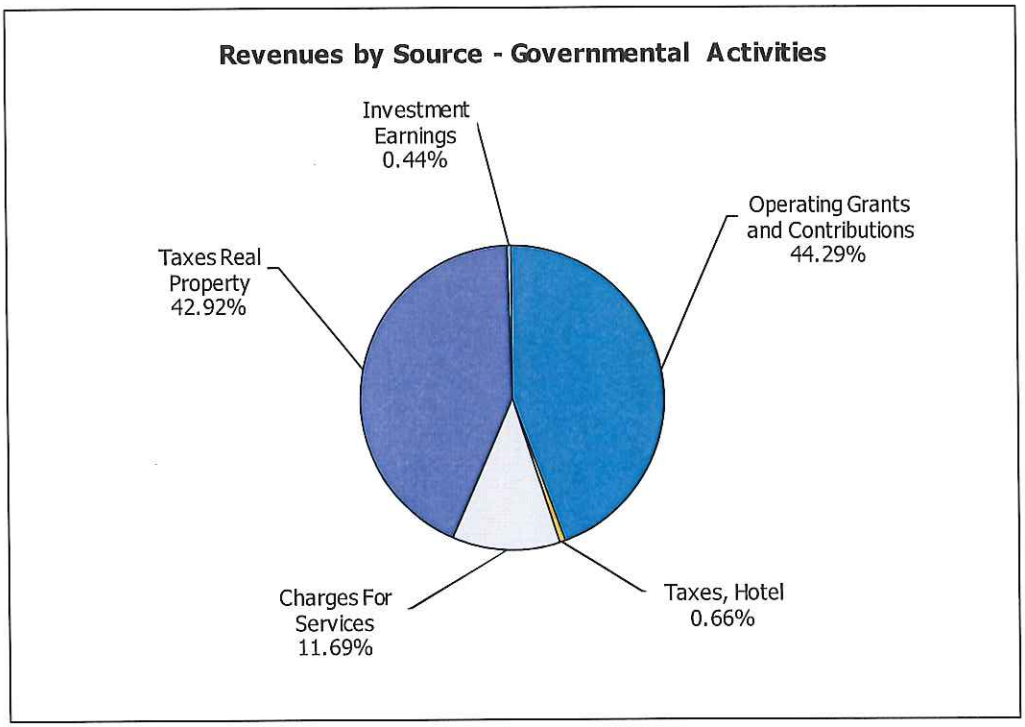
COUNTY OF WESTMORELAND'S CHANGES IN NET POSITION

For the years ended December 31, 2014 and 2013

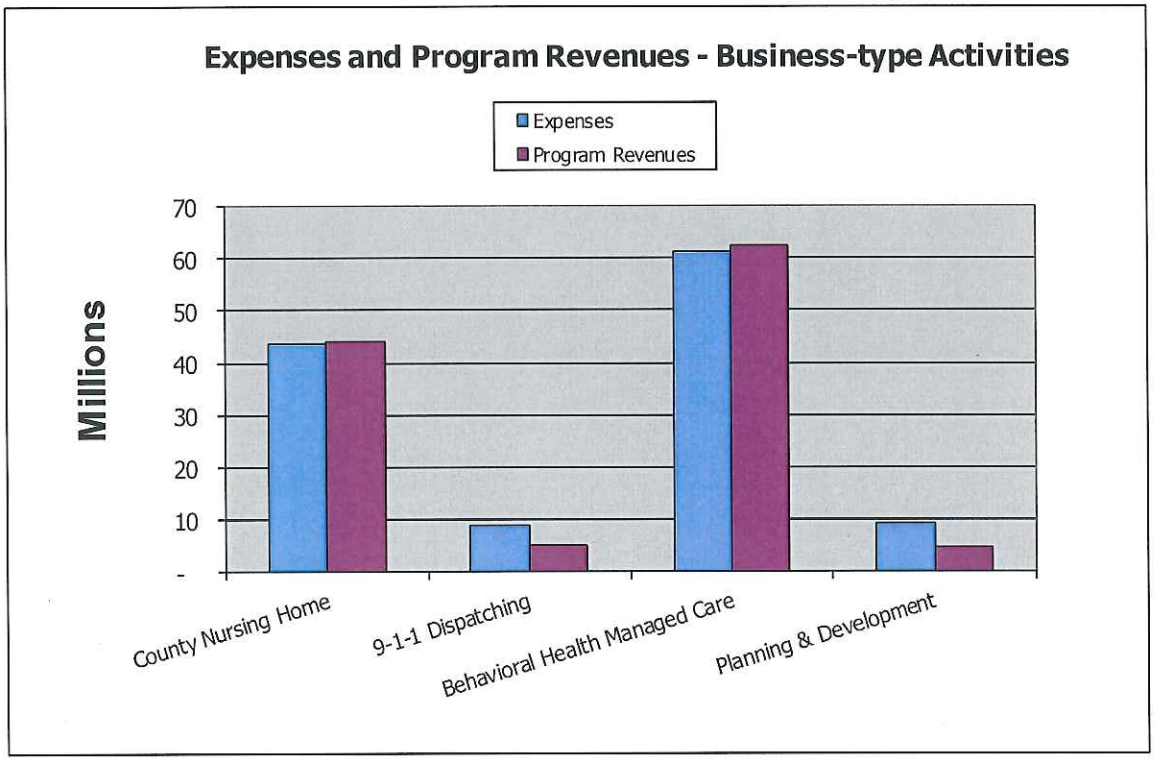
	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues						
Charges for services	$ 22,132,682	$ 19,705,079	$ 115,002,175	$ 114,105,816	$ 137,134,857	$ 133,810,895
Operating grants and contributions	83,940,321	75,511,939	57,503	50,029	83,997,824	75,561,968
Capital grants and contributions	-	-	988,900	1,983,361	988,900	1,983,361
General Revenues:						
Property Taxes	81,341,375	80,956,377	-	-	81,341,375	80,956,377
Hotel Taxes	1,253,148	1,162,523	-	-	1,253,148	1,162,523
Investment Earnings	830,811	(581,545)	57,924	53,670	888,735	(527,875)
Investment Earnings (loss)	-	(8,970,000)	-	-	-	(8,970,000)
Total revenues	189,498,337	167,784,373	116,106,502	116,192,876	305,604,839	283,977,249
Expenses:						
Administration	19,977,133	21,863,403	-	-	19,977,133	21,863,403
Judicial-Courts	10,452,098	10,436,944	-	-	10,452,098	10,436,944
Judicial-Court-related	19,616,450	20,552,170	-	-	19,616,450	20,552,170
Public Safety-Corrections	34,494,301	34,403,970	-	-	34,494,301	34,403,970
Public Safety-Emergency Management	1,705,954	781,777	-	-	1,705,954	781,777
Public Safety-Other	2,353,065	1,929,967	-	-	2,353,065	1,929,967
Public Works	8,355,089	8,532,529	-	-	8,355,089	8,532,529
Human Services-Children & Youth	21,509,870	21,197,560	-	-	21,509,870	21,197,560
Human Services-Behavioral Health	18,055,246	18,470,164	-	-	18,055,246	18,470,164
Human Services-Aging	11,615,451	11,347,884	-	-	11,615,451	11,347,884
Human Services-Other	13,416,256	12,840,764	-	-	13,416,256	12,840,764
Parks & Recreation	3,016,156	2,707,428	-	-	3,016,156	2,707,428
Planning & Development	12,814,829	7,540,664	9,465,724	3,496,700	22,280,553	11,037,364
Interest on Long-term Debt	3,509,818	3,840,152	-	-	3,509,818	3,840,152
County Nursing Home	-	-	43,820,904	44,803,632	43,820,904	44,803,632
9-1-1 Dispatching	-	-	9,056,084	8,746,328	9,056,084	8,746,328
Behavioral Health Managed Care	-	-	61,441,356	59,030,971	61,441,356	59,030,971
Total Expenses	180,891,716	176,445,376	123,784,068	116,077,631	304,675,784	292,523,007
Increases (decreases) in net position before transfers	8,606,621	(8,661,003)	(7,677,566)	115,245	929,055	(8,545,758)
Transfers	(3,354,980)	(2,135,231)	3,354,980	2,135,231	-	-
Change in net position	5,251,641	(10,796,234)	(4,322,586)	2,250,476	929,055	(8,545,758)
Net position beginning of year	47,061,095	57,857,329	82,260,729	80,010,253	129,321,824	137,867,582
Net position end of year	$ 52,312,736	$ 47,061,095	$ 77,938,143	$ 82,260,729	$ 130,250,879	$ 129,321,824

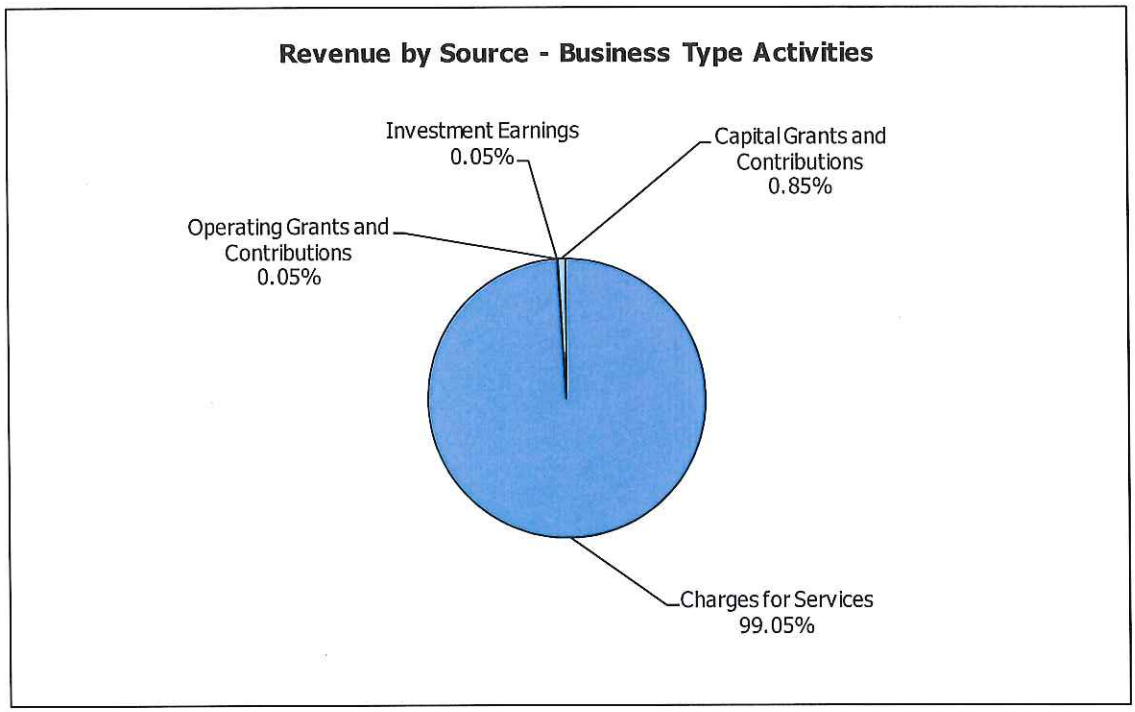


Due to the receipt of approximately $9 million dollars in one-time operating grants, grants eclipsed property taxes for the first time in many years. The County continues to be concerned with over reliance on grant revenues in this period of tight Federal and State budgets.



Business-type activities Business type activities decreased the County of Westmoreland's net position by $4,322,586.





Business-type activities (continued) Total revenues for Business-type activities decreased by approximately $86,374. This was largely driven by a decrease in capital grants and contributions.

Total expenses increased by approximately $7.7 million. This was largely due to losses incurred on the disposal of land held for resale by the Industrial Development Corporation.

Financial Analysis of the Government's Funds

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

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

The General Fund is the primary operating fund of the County of Westmoreland. At the end of the current fiscal year, unassigned fund balance of the General Fund was $21,960,984 while the total fund balance was $55,023,868. 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 20% of total general fund expenditures while total fund balance represents 51% of that same amount.

During 2014, the fund balance of The County of Westmoreland's general fund decreased by $4,754,165. The unassigned fund balance, which is the spendable portion of the fund balance, decreased by $7,813,681.

Fund Balances of non-major governmental funds decreased by over $2.6 million. This was mainly due to the drawdown and expenditures of construction funds.

The net change in fund balance for governmental funds for 2014 was a decrease of $7,668,701 which resulted in a reported combined ending fund balance of $73,988,703. Approximately 29% of this amount, $21,960,984, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of fund balance is *non-spendable, restricted, committed, or assigned* to indicate that it is not available for new spending.

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

Total net position of the Proprietary funds amounted to $77,938,143, a decrease of $4,322,586. 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, 2014 amounts to $107,352,433 (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:

- Upgrade of the 911 radio system.
- Westmoreland County Forensic Building.
- Little Crabtree Creek Trail Phase I.
- Sanderson Bridge reconstruction.

County of Westmoreland's Capital Assets
(net of depreciation)
For the years ended December 31, 2014 and 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	$ 3,510,323	$ 3,510,323	$ 4,566,404	$ 4,566,404	$ 8,076,727	$ 8,076,727
Buildings	84,114,702	82,354,724	28,795,194	28,795,194	112,909,896	111,149,918
Equipment, Furniture Fixtures	16,308,794	15,996,394	46,742,579	44,922,233	63,051,373	60,918,627
Vehicles	6,356,543	6,425,393	1,127,278	1,127,278	7,483,821	7,552,671
Infrastructure	34,857,940	34,443,970	29,429,258	28,626,175	64,287,198	63,070,145
Construction in Progress	9,830,851	3,318,352	493,775	1,506,729	10,324,626	4,825,081
Less Accumulated Depreciation	(86,210,581)	(82,135,568)	(72,570,627)	(69,118,779)	(158,781,208)	(151,254,347)
Total	$ 68,768,572	$ 63,913,588	$ 38,583,861	$ 40,425,234	$ 107,352,433	$ 104,338,822

Additional information on the County of Westmoreland's capital assets can be found on pages 77-79 and 185-187 of this report.

Long-term debt. At the end of the current fiscal year the County of Westmoreland had total bonded debt outstanding of $99,076,725 all of which is backed by the full faith and credit of the County. The County's total debt decreased by $9,390,642.

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 $689 million dollars, which is significantly in excess of the County's outstanding general obligation debt.

County of Westmoreland's Outstanding Debt
General Obligation Bonds
For the years ended December 31, 2014 and 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	$ 81,765,159	$ 90,868,050	$ 17,311,566	$17,599,317	$ 99,076,725	$ 108,467,367
Total	$ 81,765,159	$ 90,868,050	$ 17,311,566	$17,599,317	$ 99,076,725	$ 108,467,367

Additional information on the County's long-term debt can be found on pages 93-99 and 189-191 of this report.

Budget Variance Analysis

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

The Schedule of Revenues, Expenditures, and Changes in Fund Balance presented for the General Fund on page 109 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 $1,932,635 more than that originally budgeted. This was largely due to an increase in federal grants. Grants which were the main stay of county revenues have become less and less reliable as a funding source with each passing year. General fund actual expenditures came in at $3,786,945 under the original budget. The general government function accounted for the bulk of the reduction due to the elimination or deferral of capital expenses and/or salary board adjustments.

Economic Factors and Next Year's Budget and Rates

Local unemployment dropped significantly from 5.8% in 2013 to 4.8% by the end of 2014. This positive move in unemployment coupled with other positive economic indicators has been a cause for optimism among public officials. The robust stock market, continued activity in the shale gas industry and increased interest on the part of investors to do business in Westmoreland County bode well for the County's economic outlook.

The County's pension fund return on investment was 4.6% in 2014. In 2014, the County contributed approximately $5.4 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 2015. The General Fund unassigned fund balance at the beginning of 2015 is $21,960,984.

Request for Information

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

BASIC FINANCIAL STATEMENTS

County of Westmoreland, Pennsylvania
Statement of Net Position
December 31, 2014

	Primary Government			Component Units
	Governmental Activities	Business Activities	Total	
ASSETS				
Cash and cash equivalents	$ 41,666,426	$ 16,461,726	$ 58,128,152	$ 24,032,802
Investments	700,862	-	700,862	900,000
Receivables:				
Property taxes	4,038,125	-	4,038,125	-
Other governmental grants	5,554,772	-	5,554,772	652,179
Accounts receivable	-	-	-	1,228,145
Loans, current portion	-	109,650	109,650	-
Other	3,354,899	21,192,029	24,546,928	2,415,998
Internal balances	4,483,287	(4,483,287)	-	-
Due from other governments	-	711,340	711,340	20,632
Land held for resale	-	-	-	13,345,908
Inventories	-	177,138	177,138	1,099,435
Other assets	1,561,505	-	1,561,505	74,683
Restricted assets:				
Cash and cash equivalents	15,484,050	1,081,721	16,565,771	8,487,136
Investments	22,502,970	-	22,502,970	2,646,501
Other governmental grants	-	-	-	1,827,566
Accounts receivable	-	-	-	191,039
Loan receivable	-	-	-	10,089,502
Other assets	-	216,602	216,602	255,807
Loans receivable	-	3,945,774	3,945,774	-
Land held for resale	-	19,971,925	19,971,925	-
Developed land due from Redevelopment Authority	-	11,110,507	11,110,507	-
Developed land due from Economic Growth Connection	-	4,822,956	4,822,956	-
Capital assets: (net)				
Depreciable	55,427,398	33,523,682	88,951,080	83,491,387
Non-depreciable	13,341,174	5,060,179	18,401,353	24,721,716
Total Assets	**168,115,468**	**113,901,942**	**282,017,410**	**175,480,436**
DEFERRED OUTFLOW OF RESOURCES				
Accumulated decrease in fair value of hedging derivative	-	354,324	354,324	647,028
LIABILITIES				
Accrued liabilities	14,823,482	4,699,473	19,522,955	6,445,050
Interest payable	53,305	-	53,305	-
Construction payable	-	-	-	1,329,020
Payable from restricted assets	-	55,073	55,073	-
Due to other governments	-	181,116	181,116	-
Unearned revenue	6,844,071	209,508	7,053,579	240,571
Developed lands due to other funds	-	-	-	13,095,908
Noncurrent liabilities				
Due within one year				
Interest payable	-	-	-	115,809
Maturities of mortgages, loans & notes payable	-	783,429	783,429	203,517
Maturities of long-term debt	8,085,000	175,000	8,260,000	4,586,783
Maturities of capital leases	319,008	58,380	377,388	-
Compensated absences	285,097	281,250	566,347	4,150
Workers' compensation	291,536	669,662	961,198	-
Due in more than one year				
Maturities of mortgages, loans & notes payable	-	7,293,118	7,293,118	718,259
Maturities of long-term debt	73,680,159	14,733,183	88,413,342	37,925,686
Maturities of capital leases	627,866	30,253	658,119	-
Bond premium	-	2,403,383	2,403,383	-
Fair value of hedging derivative	-	354,324	354,324	-
Compensated absences	855,292	30,007	885,299	102,275
Workers' compensation	1,215,888	2,792,914	4,008,802	-
Unfunded other postemployment benefits	8,722,028	1,568,050	10,290,078	322,483
Loans payable to primary government	-	-	-	250,000
Rehabilitation loans	-	-	-	9,862,614
Unearned revenue	-	-	-	2,762,426
Total Liabilities	**115,802,732**	**36,318,123**	**152,120,855**	**77,964,551**
NET POSITION				
Net investment in capital assets	17,944,964	19,406,579	37,351,543	73,586,970
Restricted for:				
Capital and economic development	-	1,026,649	1,026,649	5,299,282
Roads and bridges improvements	603,236	-	603,236	-
Child support enforcement	3,957,690	-	3,957,690	-
Act 13 projects	1,088,207	-	1,088,207	-
Public safety programs	5,943,442	-	5,943,442	-
Community development programs	6,042,894	-	6,042,894	-
Capital projects	5,736,985	-	5,736,985	-
General grant programs	3,001,395	-	3,001,395	-
Unrestricted	7,993,923	57,504,915	65,498,838	19,276,661
Total Net Position	**$ 52,312,736**	**$ 77,938,143**	**$ 130,250,879**	**$ 98,162,913**

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Statement of Activities
Year ended December 31, 2014

Functions/Programs	Expenses	Indirect Cost Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: TOTAL	Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
Administration	$ 25,789,318	$ (5,812,185)	$ 6,093,910	$ 2,603,249	$ -	$ (11,279,974)	$ -	$ (11,279,974)	$ -
Judicial-Courts	8,599,405	1,852,693	1,459,377	804,477	-	(8,188,244)	-	(8,188,244)	-
Judicial-Court-related	17,462,712	2,153,738	5,444,150	3,514,750	-	(10,657,550)	-	(10,657,550)	-
Public Safety-Corrections	32,141,614	2,352,687	4,379,262	5,050,630	-	(25,064,409)	-	(25,064,409)	-
Public Safety-Emergency Management	1,495,885	210,069	120,848	917,606	-	(667,500)	-	(667,500)	-
Public Safety-Other	4,034,434	(1,681,369)	427,360	75,419	-	(1,850,286)	-	(1,850,286)	-
Public Works	11,581,716	(3,226,627)	197,441	4,965,071	-	(3,192,577)	-	(3,192,577)	-
Human Services-Children & Youth	20,462,507	1,047,363	374,038	18,975,524	-	(2,160,308)	-	(2,160,308)	-
Human Services-Behavorial Health	17,847,333	207,913	41,754	16,825,410	-	(1,188,082)	-	(1,188,082)	-
Human Services-Aging	11,332,303	283,148	1,352,235	9,879,740	-	(383,476)	-	(383,476)	-
Human Services-Other	13,325,347	90,909	373,328	8,918,685	-	(4,124,243)	-	(4,124,243)	-
Parks & Recreation	1,972,316	1,043,840	1,175,276	634	-	(1,840,246)	-	(1,840,246)	-
Planning & Development	12,560,664	254,165	693,703	11,409,126	-	(712,000)	-	(712,000)	-
Interest on Long-Term Debt	3,509,818	-	-	-	-	(3,509,818)	-	(3,509,818)	-
Total Governmental Activities	**182,115,372**	**(1,223,656)**	**22,132,682**	**83,940,321**	**-**	**(74,818,713)**	**-**	**(74,818,713)**	**-**
Business-Type Activities:									
Planning & Development	9,465,724	-	3,619,402	34,039	988,900	-	(4,823,383)	(4,823,383)	
County Nursing Home	42,871,746	949,158	43,900,771	-	-	-	79,867	79,867	-
9-1-1 Dispatching	8,828,542	227,542	5,140,722	23,464	-	-	(3,891,898)	(3,891,898)	-
Behavioral Health Managed Care	61,394,400	46,956	62,341,280	-	-	-	899,924	899,924	-
Total Business-Type Activities	**122,560,412**	**1,223,656**	**115,002,175**	**57,503**	**988,900**	**-**	**(7,735,490)**	**(7,735,490)**	**-**
Total Primary Government	**304,675,784**	**-**	**137,134,857**	**83,997,824**	**988,900**	**(74,818,713)**	**(7,735,490)**	**(82,554,203)**	**-**
COMPONENT UNITS:									
Mass Transit	13,318,145	-	6,271,199	5,342,704	3,986,122	-	-	-	2,281,880
Airports	5,934,043	-	4,552,245	-	1,389,277	-	-	-	7,479
Redevelopment	1,776,505	-	379,990	1,433,303	-	-	-	-	36,788
Industrial Park	605,847	-	-	-	-	-	-	-	(605,847)
Community College	54,912,246	-	40,417,560	12,672,322	6,194,396	-	-	-	4,372,032
Total Component Units	**$ 76,546,786**	**$ -**	**$ 51,620,994**	**$ 19,448,329**	**$ 11,569,795**	**-**	**-**	**-**	**6,092,332**
General Revenues:									
Taxes, Real Property						81,341,375	-	81,341,375	-
Taxes, Hotel						1,253,148	-	1,253,148	-
Investment Earnings						830,811	57,924	888,735	309,877
Transfers:						(3,354,980)	3,354,980	-	-
Total general revenues and transfers						80,070,354	3,412,904	83,483,258	309,877
Change in Net Position						5,251,641	(4,322,586)	929,055	6,402,209
Net Position-Beginning						47,061,095	82,260,729	129,321,824	91,279,955
Proir period Adjustment (note 14)						-	-	-	480,749
Net Position-Beginning (restated)						47,061,095	82,260,729	129,321,824	91,760,704
Net Position-Ending						$ 52,312,736	$ 77,938,143	$ 130,250,879	$ 98,162,913

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Balance Sheet
Governmental Funds
December 31, 2014

	General	Behavorial Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:						
Cash and cash equivalents	$ 20,325,861	$ 2,994,944	$ 3,924,601	$ 779,255	$ 13,641,765	$ 41,666,426
Investments	700,862	-	-	-	-	700,862
Receivables:						
Property taxes	4,038,125	-	-	-	-	4,038,125
Other governmental grants	1,504,908	10,459	50,661	2,071,138	1,917,606	5,554,772
Other	2,585,531	97,141	258,676	99,605	313,946	3,354,899
Due from other funds	3,277,629	61,036	-	-	11,214	3,349,879
Other assets	1,077,257	315,953	151,596	8,629	8,070	1,561,505
Restricted assets						
Cash and cash equivalents	11,029,863	-	-	-	4,454,187	15,484,050
Investments	22,502,970	-	-	-	-	22,502,970
Interfund loan receivable	611,635	-	-	-	2,110,642	2,722,277
Total assets	$ 67,654,641	$ 3,479,533	$ 4,385,534	$ 2,958,627	$ 22,457,430	$ 100,935,765
LIABILITIES:						
Accrued liabilities	$ 8,069,561	$ 1,949,798	$ 1,358,821	$ 1,464,120	$ 1,981,182	$ 14,823,482
Workers' compensation	291,536	-	-	-	-	291,536
Due to other funds	11,214	22,245	5,722	38,275	1,511,413	1,588,869
Unearned revenue	859,358	1,507,490	3,020,991	1,456,232	-	6,844,071
Total liabilities	9,231,669	3,479,533	4,385,534	2,958,627	3,492,595	23,547,958
Deferred inflows of resources						
Unavailable revenue-property taxes	3,399,104	-	-	-	-	3,399,104
FUND BALANCE:						
Non-spendable:						
Prepaid items	1,077,257	-	-	-	-	1,077,257
Restricted for:						
Road and bridge improvement	-	-	-	-	603,236	603,236
Child support enforcement	-	-	-	-	3,957,690	3,957,690
Information and refferal	-	-	-	-	243,158	243,158
Hazardous materials	-	-	-	-	303,796	303,796
Criminal supervision	-	-	-	-	2,132	2,132
Information technology	-	-	-	-	494,197	494,197
Tourism promotion	-	-	-	-	86,857	86,857
Inmate welfare	-	-	-	-	329,318	329,318
ACT 13 projects	-	-	-	-	1,088,207	1,088,207
Capital projects	-	-	-	-	5,736,985	5,736,985
Elections	-	-	-	-	55,224	55,224
Community development projects	-	-	-	-	6,042,894	6,042,894
Debt payments on General Obligation Bonds	21,886,762	-	-	-	21,141	21,907,903
Worker's Compensation	500,000	-	-	-	-	500,000
Committed for:						
Self Insurance	358,102	-	-	-	-	358,102
Assigned to:						
Worker's Compensation	3,932,567	-	-	-	-	3,932,567
Public Safety-911 fund	5,308,196	-	-	-	-	5,308,196
Unassigned:	21,960,984	-	-	-	-	21,960,984
Total fund balance	55,023,868	-	-	-	18,964,835	73,988,703
Total liabilities, deferred inflows of resources and fund balance	$ 67,654,641	$ 3,479,533	$ 4,385,534	$ 2,958,627	$ 22,457,430	$ 100,935,765

See accompanying notes to financial statements.

County of Westmoreland, Pennsylvania
Reconciliation of the Statement of Net Position (governmental activities) to the Balance Sheet (governmental funds) at December 31, 2014

Amount reported in the Statement of Net Position for governmental activities (page 41) are different because:		
Total Fund Balance per Balance Sheet (page 43)		$ 73,988,703
Capital Assets used in governmental activities are not financial resources and therefore, are not reported in the funds		68,768,572
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		
General Obligation Bonds: Due within one year	(8,085,000)	
General Obligation Bonds: Due in more than one year	(73,680,159)	
Capital Lease: Due within one year	(319,008)	
Capital Lease: Due in more than one year	(627,866)	(82,712,033)
Current year taxes receivable are offset as deferred revenue in the funds		3,399,104
Long-term balances for compensated absences and workers compensation are not accounted for in the fund balance sheet		
Compensated Absences: Due within one year	(285,097)	
Compensated Absences: Due in more than one year	(855,292)	
Workers Compensation: Due in more than one year	(1,215,888)	(2,356,277)
Interest payable on long term debt is not reported in the funds		(53,305)
Unfunded other postemployment benefits are not reported in the funds		(8,722,028)
Total Net Position-governmental per statement of net position		$ 52,312,736

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, 2014

	General	Behavorial Health/ Developmental Services	Area Agency On Aging	Children's Bureau	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes, real estate	$ 81,448,275	$ -	$ -	$ -	$ -	$ 81,448,275
Taxes, hotel	-	-	-	-	1,253,148	1,253,148
Federal grants	6,201,607	2,166,026	2,175,952	5,636,757	12,250,256	28,430,598
State and local grants	13,374,028	14,659,384	7,703,788	13,338,766	6,433,759	55,509,725
Departmental charges	15,212,070	-	828,435	-	1,927,782	17,968,287
Net appreciation (depreciaton) in fair value of investments	749,597	-	-	-	-	749,597
Interest income	46,808	2,577	2,377	-	29,452	81,214
Other revenue	4,237,650	41,754	523,799	374,038	533,814	5,711,055
Total revenues	121,270,035	16,869,741	11,234,351	19,349,561	22,428,211	191,151,899
EXPENDITURES:						
Current operating:						
General government	15,899,675	-	-	-	2,054,598	17,954,273
Judicial	26,366,846	-	-	-	6,792,917	33,159,763
Public safety	35,347,547	-	-	-	1,205,846	36,553,393
Human services	2,509,840	18,249,831	11,861,391	22,065,107	6,975,886	61,662,055
Public works	8,180,926	-	-	-	1,826,866	10,007,792
Culture and recreation	3,701,519	-	-	-	3,627	3,705,146
Conservation development	8,712,011	-	-	-	4,145,632	12,857,643
Contributions	6,898,023	-	-	-	-	6,898,023
Debt service						
Principal retirement	-	-	-	-	11,370,000	11,370,000
Interest and fiscal charges	-	-	-	-	1,297,532	1,297,532
Total expenditures	107,616,387	18,249,831	11,861,391	22,065,107	35,672,904	195,465,620
Excess (deficiency) of revenues over expenditures	13,653,648	(1,380,090)	(627,040)	(2,715,546)	(13,244,693)	(4,313,721)
OTHER FINANCING SOURCES (USES):						
Transfers in	2,369,334	1,454,507	410,606	2,763,552	14,195,301	21,193,300
Transfers out	(20,777,147)	(74,417)	(46,051)	(48,006)	(3,602,659)	(24,548,280)
Total other financing sources (uses)	(18,407,813)	1,380,090	364,555	2,715,546	10,592,642	(3,354,980)
Net change in fund balance	(4,754,165)	-	(262,485)	-	(2,652,051)	(7,668,701)
Fund balance, beginning of year	59,778,033	-	262,485	-	21,616,886	81,657,404
Fund balance, end of year	$ 55,023,868	$ -	$ -	$ -	$ 18,964,835	$ 73,988,703

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, 2014

Amounts reported for governmental activities in the statement of activities (page 42) are different because:

Net change in fund balances--total governmental funds (page 45)		$ (7,668,701)
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	$ 9,428,629	
Depreciation expense	(4,573,645)	
Retirement of capital assets	(498,632)	
Accumulated depreciation on retirement of capital assets	498,632	
Net amount	$ 4,854,984	4,854,984
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these items are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt in the statement of activities.		
Principal payments	$ 11,370,000	
Net interest payable	54,823	
Premium	523,491	
Accretion expense	(2,790,600)	
Net debt transactions	$ 9,157,714	9,157,714
The acquisition of capital assets through capital lease arrangements are presented as other financing sources on the governmental fund statements. Such transactions do not affect net position since there are liabilities equal to the assets acquired. This is the amount presented in the governmental fund statements.		
Lease payments	$ 313,574	
Net lease transactions	$ 313,574	313,574
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	$ 3,399,104	
Prior year	(3,506,004)	
Net amount	$ (106,900)	(106,900)
Governmental funds do not report the long-term portion of liabilities for compensated absences.		
Compensated absences	$ 82,727	
Workers' compensation	(164,053)	
Net transactions	$ (81,326)	(81,326)
Governmental funds do not report other postemployment benefits		
Other postemployment benefits	$ (1,217,704)	(1,217,704)
Changes in net position of governmental activities (page 42)		$ 5,251,641

See accompanying notes to financial statements.

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

December 31, 2014

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Assets:					
Current assets:					
Cash and cash equivalents	$ 6,801,882	$ 3,462,920	$ 4,999,729	$ 1,197,195	$ 16,461,726
Receivables:					
Loans, current portion	109,650	-	-	-	109,650
Other	243,019	6,346,303	186,446	14,416,261	21,192,029
Due from other governments	711,340	-	-	-	711,340
Inventories	-	177,138	-	-	177,138
Restricted assets:		-			
Cash and cash equivalents	1,026,649	55,072	-	-	1,081,721
Other assets	54,178	157,031	4,896	497	216,602
Total current assets	8,946,718	10,198,464	5,191,071	15,613,953	39,950,206
Noncurrent assets:					
Loans receivable	3,945,774	-	-	-	3,945,774
Land held for resale	19,971,925	-	-	-	19,971,925
Developed land due from Redevelopment Authority	11,110,507	-	-	-	11,110,507
Developed land due from Economic Growth Connection	4,822,956	-	-	-	4,822,956
Capital assets:					
Land	4,565,804	600	-	-	4,566,404
Buildings	-	22,695,631	6,099,563	-	28,795,194
Equipment, furniture and fixtures	93,382	22,789,796	23,856,827	2,574	46,742,579
Vehicles	46,178	308,708	769,655	2,737	1,127,278
Infrastructure	29,429,258	-	-	-	29,429,258
Construction in progress	68,137	-	425,638	-	493,775
Total capital assets	34,202,759	45,794,735	31,151,683	5,311	111,154,488
Less: accumulated depreciation	(10,633,617)	(38,931,150)	(23,001,826)	(4,034)	(72,570,627)
Net capital assets	23,569,142	6,863,585	8,149,857	1,277	38,583,861
Total noncurrent assets	63,420,304	6,863,585	8,149,857	1,277	78,435,023
Total assets	$ 72,367,022	$ 17,062,049	$ 13,340,928	$ 15,615,230	$ 118,385,229
Deferred outflow of resources					
Accumulated decrease in fair value of hedging derivative	354,324	-	-	-	354,324

(continued)

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

December 31, 2014

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Liabilities:					
Current liabilities					
Accrued liabilities	$ 250,618	$ 3,288,807	$ 822,260	$ 337,789	$ 4,699,474
Payable from restricted assets	-	55,072	-	-	55,072
Due to other funds	-	6,207	1,693,267	61,536	1,761,010
Due to other governments	-	-	-	181,116	181,116
Unearned revenue	209,508	-	-	-	209,508
Due within one year					
Maturities of mortgages, loans and notes payable	783,429	-	-	-	783,429
Maturities of long-term debt	175,000	-	-	-	175,000
Maturities of interfund loan payable	611,635	-	-	-	611,635
Maturities of capital leases	-	58,380	-	-	58,380
Compensated absences	32,912	220,508	14,379	13,451	281,250
Workers compensation	-	669,662	-	-	669,662
Total current liabilities	2,063,102	4,298,636	2,529,906	593,892	9,485,536
Noncurrent liabilities:					
Due in more than one year					
Maturities of mortgages, loans and notes payable	7,293,118	-	-	-	7,293,118
Maturities of long-term debt	1,940,000	-	12,793,183	-	14,733,183
Maturities of interfund loan payable	2,110,642	-	-	-	2,110,642
Maturities of capital leases	-	30,253	-	-	30,253
Bond premium	-	-	2,403,383	-	2,403,383
Fair value of hedging derivative	354,324	-	-	-	354,324
Compensated absences	30,007	-	-	-	30,007
Workers compensation	-	2,792,914	-	-	2,792,914
Unfunded other postemployment benefits	-	1,122,394	435,217	10,439	1,568,050
Total noncurrent liabilities	11,728,091	3,945,561	15,631,783	10,439	31,315,874
Total liabilities	13,791,193	8,244,197	18,161,689	604,331	40,801,410
Fund net position (deficit):					
Net investment in capital assets	19,677,059	6,774,952	(7,046,709)	1,277	19,406,579
Restricted-economic development	1,026,649	-	-	-	1,026,649
Unrestricted	38,226,445	2,042,900	2,225,948	15,009,622	57,504,915
Total fund net position (deficit)	58,930,153	8,817,852	(4,820,761)	15,010,899	77,938,143
Total liabilities and fund net position	$ 72,721,346	$ 17,062,049	$ 13,340,928	$ 15,615,230	$ 118,739,553

See accompanying notes to financial statements.

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

Year Ended December 31, 2014

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Operating revenues:					
Charges for services	$ 1,374,606	$ 111,120	$ 5,068,146	$ 61,917,773	$ 68,471,645
Patient fees	-	39,104,163	-	-	39,104,163
Sales of land	1,629,504	-	-	-	1,629,504
Miscellaneous income	615,292	4,685,488	72,576	423,507	5,796,863
Total operating revenues	3,619,402	43,900,771	5,140,722	62,341,280	115,002,175
Operating expenses:					
Salaries and wages	369,566	21,167,946	3,154,152	288,714	24,980,378
Employee benefits	142,141	11,061,893	1,427,696	118,417	12,750,147
Operating expenses	2,459,211	10,415,626	2,967,804	61,033,678	76,876,319
Depreciation	956,880	1,175,439	1,148,499	547	3,281,365
Total operating expenses	3,927,798	43,820,904	8,698,151	61,441,356	117,888,209
Operating income (loss)	(308,396)	79,867	(3,557,429)	899,924	(2,886,034)
Nonoperating revenues (expenses)					
Grants	34,039	23,464	-	-	57,503
Interest income	29,560	1,052	1,946	25,366	57,924
Gain (loss) on disposal of land held for resale	(5,163,278)	-	-	-	(5,163,278)
Gain (loss) on disposal of capital assets	-	-	(1,025)	-	(1,025)
Interest expense	(374,648)	-	(356,908)	-	(731,556)
Total nonoperating revenues (expenses), net	(5,474,327)	24,516	(355,987)	25,366	(5,780,432)
Capital grants	988,900	-	-	-	988,900
Income (loss) before transfers	(4,793,823)	104,383	(3,913,416)	925,290	(7,677,566)
Transfers in	1,078,219	-	2,920,195	-	3,998,414
Transfers out	-	(80,198)	(33,666)	(529,570)	(643,434)
Net transfers	1,078,219	(80,198)	2,886,529	(529,570)	3,354,980
Change in fund net position	(3,715,604)	24,185	(1,026,887)	395,720	(4,322,586)
Fund net position (deficit), beginning of year	62,645,757	8,793,667	(3,793,874)	14,615,179	82,260,729
Fund net position (deficit), end of year	$ 58,930,153	$ 8,817,852	$ (4,820,761)	$ 15,010,899	$ 77,938,143

See accompanying notes to financial statements.

COUNTY OF WESTMORELAND , PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2014

	Industrial Development Corporation	Westmoreland Manor	911 Surcharge	Health Choices	Total
Cash flows from operating activities					
Receipts from patient services	$ -	$ 39,498,712	$ -	$ -	$ 39,498,712
Charges for other services	-	111,120	72,576	61,924,131	62,107,827
Receipts from administrative service organizations	-	-	-	417,149	417,149
Receipts from miscellaneous sources	858,971	4,685,488	-	-	5,544,459
Receipts from telephone 911 surcharges	-	-	5,086,732	-	5,086,732
Receipts from land sales	1,629,504	-	-	-	1,629,504
Receipts from leasing activities	1,397,755	-	-	-	1,397,755
Payment to employees	(369,280)	(22,170,075)	(3,313,986)	(288,714)	(26,142,055)
Payment to employees benefits	(142,141)	(11,058,007)	(1,438,807)	(129,528)	(12,768,483)
Payment to land development supplies	(1,058,334)	-	-	-	(1,058,334)
Payment to suppliers and operations	(881,393)	(10,332,324)	(1,633,216)	(60,581,272)	(73,428,205)
Net cash provided by (used in) operating activities	1,435,082	734,914	(1,226,701)	1,341,766	2,285,061
Cash flow from noncapital financing activities					
Transfers in	1,078,219	-	3,335,444	-	4,413,663
Transfers (out)	-	(80,198)	(33,666)	(612,685)	(726,549)
Grants received	34,039	23,464	-	-	57,503
Net cash provided by (used in) noncapital financing activities	1,112,258	(56,734)	3,301,778	(612,685)	3,744,617
Cash flow from capital financing and related financing activities					
Loan receivable payments received	91,165	-	-	-	91,165
Loan receivable issued	(9,792)	-	-	-	(9,792)
Principal payments on capital leases	-	(55,655)	-	-	(55,655)
Principal payments on long-term debt	(733,959)	-	-	-	(733,959)
Proceeds - Westmoreland County long term debt	20,898	-	-	-	20,898
Proceeds - Westmoreland County line of credit	499,775	-	-	-	499,775
Capital grants received	1,516,917	-	-	-	1,516,917
Interest paid on long term debt	(374,648)	-	(640,055)	-	(1,014,703)
Acquisition, construction and improvement of capital assets	(1,692,671)	(91,946)	(684,016)	-	(2,468,633)
Net cash provided by (used in) capital and related financing activities	(682,315)	(147,601)	(1,324,071)	-	(2,153,987)
Cash flows from investing activities					
Interest	29,560	1,052	1,946	25,366	57,924
Payments to risk & contingency fund	-	-	-	3,048	3,048
Net cash provided by investing activities	29,560	1,052	1,946	28,414	60,972
Net increase (decrease) in cash and cash equivalents	1,894,585	531,631	752,952	757,495	3,936,663
Cash and cash equivalents, beginning of year	5,933,946	2,986,361	4,246,777	439,700	13,606,784
Cash and cash equivalents, end of year	7,828,531	3,517,992	4,999,729	1,197,195	17,543,447
Cash and cash equivalents balance sheet	6,801,882	3,462,920	4,999,729	1,197,195	16,461,726
Restricted assets considered cash and cash equivalents	1,026,649	55,072	-	-	1,081,721
Cash and cash equivalents combining statement of cash flows	$ 7,828,531	$ 3,517,992	$ 4,999,729	$ 1,197,195	$ 17,543,447

(continued)

COUNTY OF WESTMORELAND , PENNSYLVANIA
Statement of Cash Flows
Proprietary Funds

For The Year Ended December 31, 2014

	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)	$ (308,396)	$ 79,867	$ (3,557,429)	$ 899,924	$ (2,886,034)
Adjustments to reconcile operating loss to net cash used in operating activities:					
Depreciation	956,880	1,175,439	1,148,499	547	3,281,365
(Increase) decrease in:					
Accounts/ other receivable	252,624	394,549	18,586	-	665,759
Developed land due from other funds	839,435	-	-	-	839,435
Inventory	-	28,112	-	-	28,112
Other assets	(5,182)	(60,444)	(4,896)	135,033	64,511
Increase (decrease) in:					
Accrued liabilities	(300,277)	(1,029,154)	(421,870)	317,373	(1,433,928)
Due to other funds	-	(1,219)	1,599,035	-	1,597,816
Payable from restricted assets	-	(9,663)	-	-	(9,663)
Compensated absences and workers' compensation	(2)	378,517	5,905	1,281	385,701
Unfunded other postemployment benefits	-	(221,090)	(14,531)	(12,392)	(248,013)
Total adjustments	1,743,478	655,047	2,330,728	441,842	5,171,095
Net cash provided by operating activities	$ 1,435,082	$ 734,914	$ (1,226,701)	$ 1,341,766	$ 2,285,061
Schedule of noncash investing, capital and financing activities:					
Contributions of capital assets	$ 593,950	$ -	$ -	$ -	$ 593,950
Increase/Decrease in capital grants receivable	83,484	-	-	-	83,484
(Increase)/Decrease in bond premium	-	-	(282,751)	-	(282,751)
(Increase)/Decrease in accrued interest	-	-	(396)	-	(396)
(Increase) decrease in interfund receivable/payable	-	-	415,249	-	415,249
	$ 677,434	$ -	$ 132,102	$ -	$ 809,536

See accompanying notes to financial statements.

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

December 31, 2014

	Pension Trust Fund Employees' Retirement Trust	Agency Funds
Assets:		
Cash and cash equivalents	$ 17,305,384	$ 11,237,674
Investments		
US Government securities	44,514,044	-
Domestic corporate debt obligations	35,256,071	-
Municipal bonds	1,757,557	-
Domestic common stock	129,211,218	-
Fixed income accounts	12,338,879	-
Mutual funds	98,504,231	-
Alternative investment	41,773,259	-
Asset backed securities	16,296,838	-
Mortgages	18,122,593	-
Exchange traded funds	4,539,208	-
Total investments	402,313,898	-
Receivables:		
Interest and dividends	2,771,356	-
Total receivables	2,771,356	-
Total assets	422,390,638	11,237,674
Liabilities:		
Other liabilities	357,092	626,395
Payable upon court order	-	2,771,114
Due to individuals	-	1,695,362
Due to various taxing units	-	5,920,713
Due to Commonwealth of Pennsylvania	-	49,863
Due to law enforcement agencies	-	174,227
Total liabilities	357,092	11,237,674
Net Position:		
Restricted for pensions	$ 422,033,546	$ -

See accompanying notes to financial statements.

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

Year Ended December 31, 2014

	2014
Additions:	
Contributions:	
Employer	$ 5,466,886
Plan members	7,942,978
Total contributions	13,409,864
Investment income:	
Net appreciation in fair value of investments	10,221,373
Interest	4,527,417
Dividends	4,648,665
Military buybacks	2,821
Miscellaneous investment income	242,206
Total investment income	19,642,482
Less: Investment expense	1,469,460
Net investment income	18,173,022
Total additions	31,582,886
Deductions:	
Pension benefits	22,122,255
Death benefits	186,852
Refund of contributions	1,219,695
Administrative expense	125,263
Total deductions	23,654,065
Net increase	7,928,821
Net position restricted for pensions:	
Beginning of the year	414,104,725
End of the year	$ 422,033,546

See accompanying notes to financial statements.

(1) The Reporting Entity

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

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

Consistent with the guidance contained in GASB Statement No. 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 it's reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the County reviews the applicability of the following criteria:

The County is financially accountable for:

1. Organizations that make up the legal County entity.

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

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

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

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

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

A. Blended Component Units

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

Westmoreland County Industrial Development Corporation (WCIDC)

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

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

The WCIDC reports on a calendar year basis.

B. Discretely Presented Component Units

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

Westmoreland County Transit Authority
Westmoreland County Airport Authority
Westmoreland County Redevelopment Authority
Westmoreland County 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 2014, Westmoreland County's contribution to the Westmoreland County Transit Authority was $306,875.

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 2014, Westmoreland County's contribution to the Westmoreland County Airport Authority was $2,665,657.

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.

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.

During 2014, the Authority relinquished the responsibilities, assets, and permits for the remaining land and sewer pipes known as Whitten Hollow to the WCIDC; and closed all bank accounts, transferring any remaining funds to WCIDC. As of May 31, 2014, the Authority Board Members resigned, and the Authority is considered dormant or inactive until the Westmoreland County Board of Commissioners reconstitutes the Authority for some future purpose.

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 2014, Westmoreland County's contribution to the Westmoreland County Community College was $3,925,491.

(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 another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

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

2. Fund Financial Statements

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

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

Governmental Funds

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

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

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

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

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

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

Proprietary Funds

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

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

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

B. Basis of Presentation

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

1. Governmental Fund Types

a. General Fund

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

b. Behavioral Health/Developmental Services Fund

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

c. Area Agency on Aging Fund

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

d. Children's Bureau Fund

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

2. Proprietary Fund Types

a. Enterprise/Westmoreland Manor

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

b. Enterprise/911 Fund

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

c. Enterprise/Industrial Development Corporation

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

d. Enterprise/Health Choices

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

3. **Other Fund Types**

a. Retirement Trust Fund

The Employee Retirement Trust Fund is used to account for the revenue (i.e., member contributions, County appropriations, and net investment income) and the expenditures (i.e., contributions refunded, retirement allowances, and death benefits paid) of the Retirement Trust Fund. The Employee Retirement Trust fund has a separate financial audit. The fiscal annual reporting year is December 31, 2014.

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.

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 position and balance sheets and offset by either corresponding liabilities or reserved and restricted net position or fund balances. The restricted amounts are held for future debt service payments, payment of workers compensation claims, payment of self-insurance claims, payment of health choices liabilities, and funds held in fiduciary capacity.

I. Net Position/Fund Balances

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

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

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

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

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

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

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

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

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

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

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

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

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, 2013, 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 Position. 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.

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. 67, *"The Financial Reporting for Pension Plans – an amendment of GASB Statements No. 25."* The adoption of this statement resulted in additional footnote disclosures and additional schedules presented as Required Supplementary Information in the County's financial statements.

The County adopted the provisions of GASB Statement No. 69, *"Government Combinations and Disposals of Government Operations."* The adoption of this statement had no effect on the financial reporting information of the County.

The County adopted the provisions of GASB Statement No. 70, *"Accounting and Financial Reporting for Nonexchange Financial Guarantees". The* adoption of this statement resulted in additional footnote disclosures for the County. See Note 9F.

P. Pending Changes in Accounting Principles

In June 2012, the GASB issued Statement No. 68, *"Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27".* The County is required to adopt Statement No. 68 for its calendar year 2015 financial statements.

In November 2013, the GASB issued Statement No. 71, *"Pension Transition for Contributions Made Subsequent to the Measurement Date".* The County is required to adopt Statement No. 71 for its calendar year 2015 financial statements.

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

In June 2015, the GASB issued Statement No. 73, *"Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68".* The County is required to adopt Statement No. 73 for its calendar year 2016 financial statements

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

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

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

(3) Deposit and Investment Risk

A. Primary Government

The bank and carrying values of cash and cash equivalents and investments at December 31, 2014, excluding the pension trust fund, are summarized by financial statement classification below:

	Book Balance	Bank Balance
Primary Government		
Unrestricted Cash	$ 58,128,152	$ 58,066,354
Unrestricted Investments	700,862	700,872
Restricted Cash	16,565,771	16,570,038
Restricted Investments	22,502,970	22,502,970
Subtotal	97,897,755	97,840,234
Fiduciary		
Unrestricted Cash	11,237,674	20,304,332
Total Primary Government	$ 109,135,429	$ 118,144,566

Deposits

At December 31, 2014, the County's primary government's deposits, excluding the pension trust fund, had a carrying amount of $85,931,597 and a bank balance of $94,940,724. Of the bank balance, $1,877,845 was covered by federal depository insurance, and $91,028,884 in deposits are covered by collateral held under the Pooling Method and $2,033,995 was unsecured.

As of December 31, 2014, the primary government had $12,774 cash on hand.

Investments

As of December 31, 2014, the County's primary government, excluding the pension trust fund, had the following investments and maturities.

Investment Type	Fair Value	1 Year	1-5 Years	5-10 Years
US Government Treasuries	$ 23,203,842	$ 241,025	$ 22,428,737	$ 534,080
Total	$ 23,203,842	$ 241,025	$ 22,428,737	$ 534,080

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

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

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

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

As of December 31, 2014, the County's operating investments had credit quality ratings as follows:

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

Custodial Credit Risk – For deposits and investments of the primary government, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the County's $94,940,724 in deposits, $93,062,879 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, 2014.

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, 2014, cash and cash equivalents consisted of the following:

	2014
Checking	$ 319,830
Cash Equivalents	16,985,554
Total	$ 17,305,384

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, 2014, the change in the relationship between cost and fair value of investments was:

	Fair Value	Cost	Net Unrealized Appreciation (Depreciation)
Beginning of Year:			
US Government Securities	$ 18,176,993	$ 18,464,384	$ (287,391)
Municipal Bonds	1,156,661	1,183,414	(26,753)
Domestic Corporate Debt Obligations	37,103,954	35,780,419	1,323,535
Domestic Common Stock	182,860,593	126,938,136	55,922,457
Registered Investment Companies	55,009,613	41,319,081	13,690,532
Partnerships/Joint Ventures	42,521,948	30,639,364	11,882,584
Asset Backed Securities	28,699,705	28,645,966	53,739
Mutual Funds	8,727,085	4,562,926	4,164,159
Mortgages	16,085,052	15,880,031	205,021
Exchange Traded Funds	4,650,980	4,659,634	(8,654)
Total	394,992,584	308,073,355	86,919,229
End of Year:			
US Government Securities	44,514,044	44,089,176	424,868
Domestic Corporate Debt Obligations	35,256,071	34,513,956	742,115
Municipal Bonds	1,757,557	1,733,296	24,261
Domestic Common Stock	129,211,218	91,976,624	37,234,594
Fixed Income Accounts	12,338,879	12,225,645	113,234
Mutual Funds	98,504,231	83,453,274	15,050,957
Alternative Investments	41,773,259	30,390,076	11,383,183
Asset Backed Securities	16,296,838	15,673,116	623,722
Mortgages	18,122,593	18,045,795	76,798
Exchange Traded Funds	4,539,208	4,615,628	(76,420)
Totals	$ 402,313,898	$ 336,716,586	65,597,312
Net Unrealized Appreciation			(21,321,917)
Net Realized Gain on Sale of Investments			31,543,290
Net Appreciation in Fair Value of Investments			$ 10,221,373

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 position at December 31, 2014:

4,176,575 shares of Advisors Inner Circle Fund, Inc., (McKee International Equity Institutional Class) which is a Registered Investment Company and represents 12.02 percent of the Plan's Net Position.

253,488 shares of Vanguard, Inc., (Vanguard 500 Index) which is a Registered Investment Company and represents 11.48 percent of the Plan's Net Position.

24,311,213 shares of Grosvenor Institutional Partners, LTD which is a publicly traded partnership and represents 5.8 percent of the Plan's Net Position.

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

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, 2014, the Fund's deposits for cash and cash equivalents had a carrying amount of $17,305,384 and a bank balance of $17,497,087 of which $17,055,384 was collateralized as follows:

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

PNC Bank	$ 69,830
PNC Advisors	16,985,554
Total	$ 17,055,384

At December 31, 2014, $250,000 of the Fund's bank balance was covered by Federal Depository Insurance Corporation (FDIC) insurance.

Deposits held at PNC Bank represents 2 percent of the Fund's cash and cash equivalents. Cash equivalents held at PNC Advisors represents 98 percent. These deposits do not include short term investments.

Investments

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

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

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

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

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

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

As of December 31, 2014, the Pension Trust Fund investments are as follows:

	Fair Value	Actual Rating	No Maturity Date	Less Than 12 Months	13-24 Months	25-60 Months	More Than 60 Months
US Government Securities	$ 44,514,044	N/A	$ -	$ 243,187	$ 2,816,458	$ 10,909,102	$ 30,545,297
Domestic Corporate Debt	35,256,071	BAA3	-	1,191,249	2,560,016	15,697,480	15,807,326
Municipal Bonds	1,757,557	BAA1	-	-	241,995	739,337	776,225
Domestic Corporate Stock	129,211,218	N/A	129,211,218	-	-	-	-
Fixed Income Accounts	12,338,879	N/A	-	700,203	368,103	10,587,667	682,906
Mutual Funds	98,504,231	N/A	98,504,231	-	-	-	-
Alternative Investments	41,773,259	N/A	41,773,259	-	-	-	-
Asset Backed Securities	16,296,838	B2	-	-	67,484	4,971,288	11,258,066
Mortgages	18,122,593	N/A	-	-	-	1,081,245	17,041,348
Exchange Traded Funds	4,539,208	N/A	4,539,208	-	-	-	-
Totals	$ 402,313,898		$ 274,027,916	$ 2,134,639	$ 6,054,056	$ 43,986,119	$ 76,111,168

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, 2014, the Authority's deposits were all considered to be cash equivalents.

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

Custodial Credit Risk – For deposits and investments, custodial credit risk in the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2014, the Authority's cash balances were $3,347,884 and its bank balances were $3,370,589. Of these bank balances, $2,810,356 was collateralized with securities held by the pledging financial institutions, or by their trust departments or agents, but not in the Authority's name. The Authority does not have a written policy to limit its exposure to custodial credit risk.

Restricted Cash:

FAA Cash Account – Cash in the FAA account is restricted in use. This cash account is used to accumulate and to pay the state, local, and federal share of various construction projects. The balance of this account as of December 31, 2014, was $149,260.

PFC Cash Account – Cash in the PFC account is restricted in use. The cash account is used to accumulate the FAA approved passenger facility charges at the Latrobe Airport. Passenger facility charges are $4.50 per person as of August 1, 2012. The PFC's collected are to be used to assist the Authority in paying its share of various capital projects. Effective July 1, 2015 the PFC charges can only be used for capital projects for related airline services. The balance of this account as of December 31, 2014, was $84,419.

2014 Capital Project – Cash from the 2014 Bond issue for the Capital Project is restricted in use. Balance of this account as of December 31, 2014, was $2,970,591.

Special Project Account – Cash in the Special Project Account for Rostraver Airport is restricted in use. The balance of this account as of December 31, 2014, was $31,534.

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, 2014, the Authority had the following investments:

Investment Type:	Fair Value	Weighted Average Maturity (Months)
Restricted:		
Commercial Paper	$444,585	0.30
Portfolio Weighted Average Maturity (Months)		0.30

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

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

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

At December 31, 2014, 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, 2014, 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 $444,585 investment in commercial paper, $444,585 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 May 31, 2014, all bank accounts were closed and any remaining funds were transferred to Westmoreland County Industrial Development Corporation.

Westmoreland County Community College

WCCC Deposits

At June 30, 2014, the carrying amounts of WCCC reconciled cash accounts (checking accounts and money markets) were $17,488,971. 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, 2014, the carrying amount of Foundation cash accounts (checking accounts and money markets) was $3,996,902. At times, cash balances may exceed the FDIC limit. Any balances greater than the FDIC limit are not insured. Of the bank balance, $250,000 was covered by federal depository insurance.

WCCC & Foundation Investments

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

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

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

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

Investment	Maturities	Fair Value
WCCC		
Certificates of Deposit	1 to 3 years	$ 1,700,000
Foundation		
S&T Wealth Management*		1,791,111
United States Treasury Notes	Aug 13 thru Aug 18	346,432
	Total	$ 3,837,543

*Includes fixed income securities, mutual funds and equities.

Foundation - Investments
As of June 30, 2014

	Cost	Fair Value	Carrying Value
Securities, mutual funds and fixed income	$ 1,440,420	$ 1,791,111	$ 1,791,111
United States Treasury Notes	156,811	169,641	169,641
Interest receivable	176,791	176,791	176,791
Total	$ 1,774,022	$ 2,137,543	$ 2,137,543

The following summarizes the investment return and its net asset classification for the year ended June 30, 2014:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividents	$ 13,485	$ 77,568	$ -	$ 91,053
Realized unrealized gains (losses)	-	-	165,114	165,114
Total return on investments	$ 13,485	$ 77,568	$ 165,114	$ 256,167

Westmoreland County Transit Authority

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

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

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits might not be recovered. The Authority does not have a policy regarding custodial credit risk; however, deposits are in compliance with Act 72. As of June 30, 2014, $1,607,703 of the Authority's bank balance of $1,935,357 were exposed to custodial credit risk as follows:

United and Uncollateralized with securities held by pledging financial institutions on a polled basis	$1,607,703

As of June 30, 2014, $316,646 of the Authority's bank balances were covered by FDIC insurance and $11,008 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, 2014, the Authority's investments consisted of deposits with financial institutions and had no significant interest rate risk.

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

(4) Interfund Transactions

The County affects a variety of transactions between its funds. These transactions are performed in the normal course of transacting County business in order for certain funds to cover the expenses of the other funds until those funds receive available resources in order to repay the amount. 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:

	Interfund Receivables	Interfund Payables
Major Funds		
General Fund	$ 3,277,629	$ 11,214
Behavioral Health/Developmental Services	61,036	22,245
Area Agency on Aging	-	5,722
Childrens Bureau	-	38,275
Total Major Funds	3,338,665	77,456
Other Governmental Funds		
Special Revenue Funds		
Liquid Fuels	-	81,337
Domestic Relations	-	57,777
Human Services	-	3,127
Hazmat Response	-	254
Offender Supervision	-	134,450
Hotel Tax	-	132
Capital Projects Funds		
Community Development	-	145,926
Home Investment	-	31,430
County Elections	-	59,263
General Capital Reserve	-	992,298
Neighborhood Stabilization	11,214	5,419
Total Other Governmental Funds	11,214	1,511,413
Proprietary Funds		
Westmoreland Manor	-	6,207
911 Surcharge	-	1,693,267
Health Choices	-	61,536
Total Proprietary Funds	-	1,761,010
Total Primary Government	$ 3,349,879	$ 3,349,879

Interfund loan receivable/loan payable

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

	Interfund Loan Receivable	Interfund Loan Payable
General Fund	$ 611,635	$ -
Capital Project Funds		
Community Development Fund	2,110,642	-
Total Governmental Funds	2,722,277	-
Proprietary Fund		
Industrial Development Corporation	-	2,722,277
Total Proprietary Funds	-	2,722,277
Total Primary Government	2,722,277	2,722,277
Total Primary Government loan receivable/payable	$ 2,722,277	$ 2,722,277

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:

	Transfers in	Transfers out
Major Funds		
General Fund	$ 2,369,334	$ 20,777,147
Behavioral Health/Developmental Services	1,454,507	74,417
Area Agency on Aging	410,606	46,051
Children's Bureau	2,763,552	48,006
Total Major Funds	6,997,999	20,945,621
Other Governmental Funds		
Special Revenue Funds		
Liquid Fuels	-	81,337
Domestic Relations	1,401,854	211,735
Human Services	125,000	1,328
Hazmat Response	-	4,881
Offender Supervision	-	536,301
Records Improvement	-	13,080
Hotel Tax	-	1,270
Recorder of Deeds Improvement	-	151,388
Act 13	-	1,272,188
Debt Service Funds		
1993 F&G Refunding Bonds	2,585,000	-
1997 Refunding Bonds	135,075	-
General Obligation Bonds	9,947,457	-
Capital Project Funds		
Community Development	915	90,556
Home Investment	-	959
General Capital Reserve	-	1,237,636
Total Other Governmental Funds	14,195,301	3,602,659
Proprietary Funds		
Industrial Development Corporation	1,078,219	-
Westmoreland Manor	-	80,198
911 Surcharge	2,920,195	33,666
Health Choices	-	529,570
Total Proprietary Funds	3,998,414	643,434
Total Primary Government Transfers	$ 25,191,714	$ 25,191,714

(5) Capital Assets

Capital assets activity for the year ended December 31, 2014 was as follows:

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 3,510,323	$ -	$ -	$ 3,510,323
Construction in progress	3,318,352	7,087,548	(575,049)	9,830,851
Total capital assets not being depreciated	6,828,675	7,087,548	(575,049)	13,341,174
Capital assets being depreciated:				
Buildings and improvements	82,354,724	1,759,978	-	84,114,702
Equipment, furniture and fixtures	15,996,394	714,427	(402,027)	16,308,794
Vehicles	6,425,393	27,755	(96,605)	6,356,543
Infrastructure	34,443,970	413,970	-	34,857,940
Total capital assets being depreciated	139,220,481	2,916,130	(498,632)	141,637,979
Capital assets at historical cost	146,049,156	10,003,678	(1,073,681)	154,979,153
Less accumulated depreciation for:				
Buildings and improvements	(44,794,297)	(2,632,047)	-	(47,426,344)
Equipment, furniture and fixtures	(12,248,754)	(1,027,154)	402,027	(12,873,881)
Vehicles	(5,845,875)	(211,381)	96,605	(5,960,651)
Infrastructure	(19,246,642)	(703,063)	-	(19,949,705)
Total accumulated depreciation	(82,135,568)	(4,573,645)	498,632	(86,210,581)
Governmental activities capital assets, net	$ 63,913,588	$ 5,430,033	$ (575,049)	$ 68,768,572

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets not being depreciated:				
Land	$ 4,566,404	$ -	$ -	$ 4,566,404
Construction in progress	1,506,729	107,006	(1,119,960)	493,775
Total capital assets not being depreciated	6,073,133	107,006	(1,119,960)	5,060,179
Capital assets being depreciated:				
Buildings and improvements	28,795,194	-	-	28,795,194
Equipment, furniture and fixtures	44,922,233	1,860,021	(39,675)	46,742,579
Vehicles	1,127,278	-	-	1,127,278
Infrastructure	28,626,175	(A) 803,083	-	29,429,258
Total capital assets being depreciated	103,470,880	2,663,104	(39,675)	106,094,309
Total capital assets at historical cost	109,544,013	2,770,110	(1,159,635)	111,154,488
Less accumulated depreciation				
Buildings and improvements	(23,789,977)	(423,066)	-	(24,213,043)
Equipment, furniture and fixtures	(34,874,824)	(1,902,422)	38,650	(36,738,596)
Vehicles	(1,112,451)	(5,305)	-	(1,117,756)
Infrastructure	(9,341,527)	(1,159,705)	-	(10,501,232)
Total accumulated depreciation	(69,118,779)	(A) (3,490,498)	38,650	(72,570,627)
Business-type activities capital assets, net	$ 40,425,234	$ (720,388)	$ (1,120,985)	$ 38,583,861

(A) Increases of accumulated depreciation include current year depreciation expense of $3,281,365 and a transfer of Westmoreland County Industrial Park Authority's accumulated depreciation on its infrastructure assets of $209,133, which were transferred to Westmoreland County Industrial Development Corporation, as referenced in Note 1. As a result of the transfer, infrastructure assets increased $803,083. The net book value of the transferred assets was $593,950, and was recorded as a capital grant on the Statement of Revenues, Expenses, and Changes in Fund Net Position of the Proprietary Funds.

Depreciation expense was charged to functions as follows:

Governmental activities:	
Administration	$ 540,432
Judicial - Courts	307,415
Judicial - Court related	317,557
Public Safety - Corrections	1,650,561
Public Safety - Emergency Management	267,479
Public Safety - Other	66,214
Public Works	1,026,660
Human Services - Children and Youth	16,691
Human Services - Behavioral Health	50,176
Human Services - Aging	46,665
Human Services - Other	6,604
Parks and Recreation	275,674
Planning and Development	1,517
Total governmental activities depreciation expense	$ 4,573,645
Business-type activities:	
Industrial Development	$ 956,880
Nursing Home	1,175,439
9-1-1 Communications	1,148,499
Health Choices	547
Total business-type activities depreciation expense	$ 3,281,365

(6) Postemployment Benefits

A. Employee Retirement Trust Fund

1. Plan Description

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

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

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

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

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

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

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

2. Funding Policy

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

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

3. Funding Status and Progress

As of December 31, 2014, the most recent actuarial valuation date, the plan was 92.91 percent funded. The actuarial accrued liability for benefits was $461,514,144 and the actuarial value of assets was $428,804,426, resulting in an unfunded accrued liability (UAAL) of $(32,709,718). The covered payroll (annual payroll of active employees covered by the plan) was $80,148,609 and the ratio of the UAAL to the covered payroll was 40.8%.

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 2014, the annual required contribution was $5,466,886, the interest on the net pension obligation was $-0- and the adjustment to the annual required contribution was $-0-, which resulted in an annual pension cost of $5,466,886. The County contributed $5,466,886 for 2014, which resulted in no change in the net pension obligation for a December 31, 2014 balance of $-0-.

The annual required contribution for the current year was determined as part of the December 31, 2014, actuarial valuation. The actuarial methods and assumptions included:

Actuarial Cost Method: Entry Age Cost
Asset Valuation Method: 5-year Smoothed Market
Actuarial Assumptions: Assumptions for the plan are as follows:

(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
12/31/2012	$ 8,796,356	100.00%	$ -
12/31/2013	9,964,570	100.00%	-
12/31/2014	5,466,886	100.00%	-

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, 2014, the Westmoreland County Retirement System had 1,155 active members, with approximately 288 members eligible for hospital coverage and 236 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 2014, the County contributed $1,650,097 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	$ 2,002,963	$ 670,943	$ 90,648	$ 7,971	$ 2,772,525
Interest on Net OPEB Obligation	337,695	60,456	20,239	1,027	419,417
ARC Adjustment	(460,671)	(82,473)	(27,609)	(1,401)	(572,154)
Annual OPEB Cost	$ 1,879,987	$ 648,926	$ 83,278	$ 7,597	$ 2,619,788
Contributions made	662,283	870,016	97,809	19,989	1,650,097
Net Increase (decrease) in Net OPEB Obligation	$ 1,217,704	$ (221,090)	$ (14,531)	$ (12,392)	$ 969,691
Net OPEB obligation-beginning of year	7,504,324	1,343,484	449,748	22,831	9,320,387
Net OPEB obligation-end of year	$ 8,722,028	$ 1,122,394	$ 435,217	$ 10,439	$ 10,290,078

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

Fisal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2012	$ 2,645,620	44.11%	$ 8,048,373
12/31/2013	2,612,097	51.30%	9,320,387
12/31/2014	2,619,788	62.99%	10,290,078

Funded Status and Funding Progress. As of January 1, 2015, the most recent actuarial valuation date, the Plan was not funded. The actuarial accrued liability for benefits was $29,481,958 and there were no assets, resulting in an unfunded actuarial accrued liability (UAAL) of $29,481,958. The covered payroll was $80,148,609 and the ratio of the UAAL to the covered payroll was 36.8%.

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

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

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

C. Component Unit – Retirement Plans

Westmoreland County Redevelopment Authority

The Authority sponsors a defined-contribution pension plan, the Redevelopment Authority of the County of Westmoreland Pension Plan, covering substantially all of its permanent employees. The Plan is administered by the Authority. The Authority's payroll for employees covered by the plan for the year ended December 31, 2014 was $232,986 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 $14,372 in 2014. 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, 2014, there were 13 plan members.

For the year ended December 31, 2014, the Authority contributed $14,732 to the pension plan. Rostraver Airport did not provide a pension reimbursement for the fiscal year 2014. Westmoreland County Airport Authority's share of annual payroll and covered payroll for the year ended December 31, 2014, were $1,485,827 and $541,802, respectively.

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	$	100,741
Interest on Net OPEB Obligation		11,382
ARC Adjustment		(16,455)
Annual OPEB Cost		95,668
Contributions made		57,723
Net Increase in Net OPEB Obligation		37,945
Net OPEB obligation-beginning of year		284,538
Net OPEB obligation-end of year	$	322,483

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

Fisal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2012	$ 97,548	25.91%	$ 251,352
12/31/2013	96,259	65.52%	284,538
12/31/2014	95,668	60.34%	322,483

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

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

The following simplifying assumptions were made:

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

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

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

Health Care Cost Trend Rate –

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

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

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

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

Amortization Period – 30 years.

Amortization Method – Level Dollar, opened amortization.

Actuarial Cost Method – Projected Unit Credit.

Westmoreland County Transit Authority

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

As of June 30, 2014, the employer's current year covered payroll and its total current year payroll for all employees are $534,169 and $603,495, respectively. Contribution requirements for the current year by the employees and employer are $26,807, or 5 percent of the employer's current year covered payroll. Actual contributions to the plan by employees and employer were $26,807 and $26,807 respectively.

Westmoreland County Industrial Development Corporation

The Westmoreland County Industrial Development Corporation (WCIDC) sponsors a 401(k) retirement plan, the Westmoreland County Industrial Development Corporation 401(k) Plan and Trust, covering substantially all of its permanent employees. The Plan is administered by the WCIDC. The WCIDC payroll for employees covered by the plan for the year ended December 31, 2014 was $369,566, which represents 100% of total payroll. WCIDC provides matching contributions, up to a maximum of 5.5 percent of compensation deposited as elective employee contributions, which totaled $17,480 in 2014. 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, 2014 was approximately $1,914,141.

The three (3) pension plans have the following contribution requirements as of June 30, 2014:

1. PSERS

A. Westmoreland County Community College contributes 16.00% and .93% 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. Employees who are hired on July 1, 2011, or thereafter contribute 7.5% with an option to increase to 10.3% if they choose.

C. Payroll for employees covered by PSERS for the year ended June 30, 2014, was $1,992,448. Total contributions by the College amounted to $175,227.

2. SERS

A. Westmoreland County Community College contributes 15.12% of gross wages as of June 30, 2014.
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, 2014 was $1,714,046. Total contributions by the College amounted to $255,592.

3. TIAA - CREF

A. Westmoreland County Community College contributes 10% of gross wages for all participants as of June 30, 2014.
B. Employees contribute 5.0% of gross wages.
C. Payroll for employees covered by TIAA-CREF for the year ended June 30, 2014 was $14,392,102. Total contributions by the College amounted to $1,483,322.

(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, 2014, $611,635 is due to the County of Westmoreland, and interest paid and accrued for 2014 was $1,341.

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, 2014 totaled $25,604.

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, 2014 totaled $2,110,642.

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, 2014 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, 2014 totaled $3,241,707. Debt service payments will be paid utilizing lease rentals collected on the project.

During 2006, WCIDC entered into a loan agreement with the Commonwealth Financing Authority in the amount of $4,300,000. The proceeds are being used to develop the Westmoreland Distribution Park North. All principal and interest payments are deferred, and no interest will accrue, until the following occur: 1) upon sale of the property or any subdivided portion thereof, the net proceeds of the sale shall be applied to the loan; 2) upon lease of the property or any subdivided portion thereof, interest shall accrue at the rate of 2% per annum beginning on the commencement date of the lease, and repayment of the loan will commence making level payments of principal and interest in an amount calculated to fully amortize the outstanding principal balance by the maturity date, April 18, 2026, unless another payment is mutually agreed by the parties; 3) if all of the property remains unsold and unleased as of April 18, 2011, at the option of the Commonwealth Financing Authority in its sole discretion, either 1) interest shall accrue on the outstanding principal balance at a rate of 2% per annum beginning on that date or 2) WCIDC shall commence making level payments of principal and interest in an amount calculated to fully amortize the outstanding principal balance by the maturity date, or 3) WCIDC will transfer the Parcel A property to the Commonwealth Financing Authority by deed in lieu of foreclosure. During 2011, 2.8930 acres were sold to Economic Growth Connection. Therefore, 175 debt service payments in the amount of $28,349 commenced on November 1, 2011, with interest calculated at 2.0% per annum. The principal and interest due on the loan as of December 31, 2014 totaled $3,444,726.

During 2007, WCIDC entered into a loan agreement with the Pennsylvania Industrial Development Authority (PIDA), a public body, in the amount of $1,400,000 at 4.25 percent per annum interest. The proceeds were used in the development of land at Technology Park II situated in East Huntingdon Township, County of Westmoreland, Pennsylvania. The first disbursement date under the loan occurred in June 2008. Principal and interest payments under this agreement will be paid in monthly installments of interest only in the 26th through 60th months following the first disbursement date. Thereafter, principal and interest will be amortized over a ten-year period. The principal balance on the loan as of December 31, 2014 totaled $1,164,510.

Changes in long-term debt are summarized below:

	MORTGAGES, LOANS AND NOTES PAYABLE					
	Peoples Natural Gas 0.00%	PIDA Economic Growth Connection 3.75%	PIDA Technology Park II 4.25%	PA BOS Distribution Park North 0.00%	Citizens Bank Admin Bldg 6.20%	**SUBTOTAL Mortgages, Loans, Notes**
Original Amount of Debt Issue	$ 200,000	$ 1,586,000	$ 1,400,000	$ 4,300,000	$ 4,750,000	$ 12,236,000
Bonds/Loans Payable at 1/1/2014	200,000	175,904	1,267,522	3,712,132	3,413,388	8,768,946
Debt Issued/Capital Appreciation	-	-	-	-	-	-
Debt Retired via Debt Service	-	(150,300)	(103,012)	(267,406)	(171,681)	(692,399)
Bonds Retired via Refunding	-	-	-	-	-	-
Total Bonds/Loans Payable	200,000	25,604	1,164,510	3,444,726	3,241,707	8,076,547
Less Unamortized Discount	-	-	-	-	-	-
Less Current Portion	(200,000)	(25,604)	(107,472)	(272,879)	(177,474)	(783,429)
Long – Term Obligations Payable at 12/31/2014	$ -	$ -	$ 1,057,038	$ 3,171,847	3,064,233	$ 7,293,118

	COUNTY LOANS & BONDS					
	County Troutman Bldg. Assn. 1.00%	Westmoreland County Line of Credit	**SUBTOTAL Westmoreland County Loans**	**TOTAL Mortgages, Loans, and Notes**	**BONDS Westmoreland County 2013B Bonds** 0.5% to 3.4%	**TOTAL DEBT**
Original Amount of Debt Issue	$ 1,800,000	$ 5,000,000	$ 6,800,000	$ 19,036,000	$ 2,120,000	$ 21,156,000
Bonds/Loans Payable at 1/1/2014	2,089,744	111,858	2,201,602	10,970,548	2,120,000	13,090,548
Debt Issued/Capital Appreciation	20,898	499,777	520,675	520,675	-	520,675
Debt Retired via Debt Service	-	-	-	(692,399)	(5,000)	(697,399)
Bonds Retired via Refunding	-	-	-	-	-	-
Total Bonds/Loans Payable	2,110,642	611,635	2,722,277	10,798,824	2,115,000	12,913,824
Less Unamortized Discount	-	-	-	-	-	-
Less Current Portion	-	(611,635)	(611,635)	(1,395,064)	(175,000)	(1,570,064)
Long – Term Obligations Payable at 12/31/2014	$ 2,110,642	$ -	$ 2,110,642	$ 9,403,760	$ 1,940,000	$ 11,343,760

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

Due within one year	
Mortgages, Loans and Notes Payable	$783,429
Long Term Debt	175,000
Interfund Payable	611,635
Due more than one year	
Mortgages, Loans, and Notes Payable	7,293,118
Long Term Debt	1,940,000
Interfund Payable	2,110,642
Long-Term Obligation Payable	$12,913,824

Interest Rate Swap

The WCIDC has one interest rate swap agreement in effect at December 31, 2014 for its Citizens Bank loan related to the Courthouse Annex Administrative Building. On March 31, 2006, the WCIDC, along with Economic Growth Connection of Westmoreland County (EGC) entered into an interest rate swap with an effective date of June 1, 2007. The WCIDC and the EGC each hold a one-half interest in the swap and the related loan.

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

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

Swap Related To	Notional Amount	Effective Date	Fixed Rate Paid	Variable Rate Received	Change in Fair Value	Fair Value at 12/31/14	Termination Date
Citizens Bank Loan	$3,241,707	6/1/2007	6.2%	USD-LIBOR-BBA	152,681	$(354,324)	June 1, 2017
					Deferred Outflow	Debt	

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

Fair Value. Because interest rates have declined since the execution of the swap, the swap had a negative fair value of $708,648 as of December 31, 2014. The WCIDC holds a one-half interest in the negative fair value totaling $354,324. 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, 2014, the swap had a negative fair value and the maximum amount of loss due to credit risk is zero. It is also the WCIDC's and EGC's policy to enter into netting agreements whenever it has entered into more than one derivative instrument transaction with a counterparty. Under the terms of the netting agreement, should one party become insolvent or otherwise default on its obligations, close-out netting provisions permit the nondefaulting party to accelerate and terminate all outstanding transactions and net the transactions' fair values so that a single sum will be owed by, or owed to, the nondefaulting party.

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

Basis Risk. Basis risk is the risk that the value of the transaction will be adversely affected by fluctuations in the level, volatility of, or correlation or relationship between one or more market prices, rates or indices (such as interest rates), or by illiquidity in the market for the relevant transaction. WCIDC and EGC are exposed to basis risk as the difference between the synthetic fixed rate of 6.2% and the variable rate on the debt converge. As of December 31, 2014, the variable rate on the debt was .80670 percent.

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

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

Swap Payments and Associated Debt. Using rates as of December 31, 2014, debt service requirements of the variable-rate debt and net swap payments of the Citizens Bank Annex loan, assuming current interest rates remain the same for the term of the bonds, are as follows. As rates vary, variable-rate debt interest payments and net swap payments will vary.

	Principal	Interest	Interest Rate Swap, Net	Total
2015	$ 177,474	$ 29,170	$ 169,574	$ 376,218
2016	188,793	27,563	160,226	376,582
2017	2,875,440	12,830	76,028	2,964,298
Total	$ 3,241,707	$ 69,563	$ 405,828	$ 3,717,098

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

The amount due to other governmental units for deferred rehabilitation loans totaling $9,862,614 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 $839,625. 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 $347,121, which is repaid solely from tax incremental payments received by the Authority. The Authority has a loan through the Community Development Block Grant Program in the amount of $250,000. The Authority agrees to pay the entire principal amount in ten equal annual installments of $25,000 beginning on January 1, 2019.

C. Airport Authority – Long-Term Debt

Bonds Payable:

Refunding Series 2009 Guaranteed Airport Revenue Bonds

On June 17, 2009 the Authority issued $2,995,000 of Guaranteed Airport Revenue Bonds, Refunding Series of 2009. These bonds bear interest at 2.00 percent to 4.30 percent payable March 1, and September 1, and mature in varying amounts from September 1, 2009 through September 1, 2023, inclusive. The Refunding Series of 2009 Guaranteed Airport Revenue Bonds were issued to refund the Series of 2002 Bonds in the amount of $2,850,000 and to provide funds for the costs of issuance of the Refunding Series of 2009 Bonds. The Authority had an economic gain on the partial refunding of the Series of 2002 Bonds in the amount of $80,814. However, the Authority realized a loss on the refunding in the amount of $184,780. The loss on refunding is amortized over the life of the Refunding Series of 2009 Bonds. The unamortized balance of the loss in the amount of $98,524 is reported on the Statement of Net Position, net with the noncurrent portion of the bonds payable.

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 $126,749 is reported on the Statement of Net Position, net with the noncurrent portion of the bonds payable.

Refunding Series 2012 Guaranteed Airport Revenue Bonds

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

The Refunding Series of 2012 Guaranteed Airport Revenue Bonds were issued to refund the Series of 2009 bonds in the amount of $3,090,000 and to provide funds for the costs of issuance of the Refunding Series of 2012 Bonds and to provide funds for existing capital projects. The Authority realized a loss on the refunding of $186,451. The loss of refunding is amortized over the life of the Refunding Series 2012 Bonds. The unamortized balance of the loss in the amount of $154,324 is reported on the Statement of Net Position, net with the noncurrent portion of bonds payable.

2014 Guaranteed Airport Revenue Bonds

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

Notes Payable:

December 7, 2010, the Authority entered into a mortgage note payable with Commercial Bank and Trust with the amount of $52,000 bearing interest at 4.25%. The Note payments are 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 outstanding principal amount as of December 31, 2014, is $34,330.

During the year ending December 31, 2014, the Authority had a line of credit with Commercial Bank and Trust in the amount of $500,000 with an interest rate of 3.25%. As of December 31, 2014, the line of credit had a balance of $469,925.

(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 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, 2014, there is $535,000 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%.

As described above, the Series A 2008 Revenue Bonds refunded the Series E 1998 Revenue Bonds at issuance. The College used $3,505,900 of the new bond proceeds to advance refund $3,385,000 in outstanding debt, excluding interest. The difference between these two amounts is $120,900. Also, bond discount and expenses related to the 1998 series bonds that were unamortized as of the refunding amounted to $63,965. Therefore, $184,865 is the total accounting (or book) loss on the bond transactions. In accordance with governmental generally accepted accounting principles, this amount will be amortized over 18 years, which represents the original remaining life of the series 1998 bonds. The method of amortization will be the straight-line method. During the period ended June 30, 2014, interest expense was increased by the amortized amount of $17,200, leaving an unamortized loss of this refunding at $73,100 at June 30, 2014 in total, interest expense was increased by $17,200 for refunding losses.

In May 2012, WCCC issued College Revenue Bonds 2012 Series A for $16,975,000 and 2012 Series B for $4,900,000. The proceeds from Series A is to be used to finance acquisition, construction and equipping a new facility to house the College's Laurel Education Center and refurbishment, construction and equipping of new education space for the College's Technology Training Center. The proceeds from the Series B were used to refund all the 2002 Series Revenue Bonds. $4,253,720 of the proceeds was escrowed for the refunding of the outstanding bonds with the remaining proceeds applied to the capital project explained for the Series A issuance. The annual interest rates on the bonds range from 1.00% to 3.125%. Restricted cash of $4,023,679 from this bond issue is to be used in the projects described above.

The Series B 2012 Revenue Bonds refunded the Series 2002 Revenue Bonds at issuance. The College used $4,253,720 of the new bond proceeds to advance a refund $4,150,000 in outstanding debt, excluding interest. The difference between these two amounts is $103,720. Also, bond discount and expenses related to the Series 2002 bonds that were unamortized as of the refunding amounted to $95,401. Therefore, $199,121 is the total accounting (or book) loss on the bond transactions. In accordance with governmental generally accepted accounting principles, this amount will be amortized over 10 years, which represents the life of the Series B 2012 bonds. The method of amortization will be the straight-line method. During the period ended June 30, 2014, interest expense was increased by the amortized amount of $26,432, leaving an unamortized loss of this refunding at $194,330 at June 30, 2014. In total, interest expense was increased by $43,632 for refunding losses.

Interest expense, net of premium or discount amortization, for long-term debt for the year ended June 30, 2014 was $655,324.

The annual requirements to retire the bonds as of June 30, 2014 are as follows:

	Year ending June 30	Principal	Interest	Total
1998 Q Series	2015	1,655,000	134,530	1,789,530
	2016	1,735,000	45,545	1,780,545
1998 Q Series Total		3,390,000	180,075	3,570,075
2004 Series	2015	5,000	21,278	26,278
	2016	5,000	21,093	26,093
	2017	5,000	20,905	25,905
	2018	5,000	20,706	25,706
	2019	5,000	20,400	25,400
	2020	510,000	10,302	520,302
2004 Series Total		535,000	114,684	649,684
2008 Series A	2015	345,000	54,612	399,612
	2016	355,000	43,891	398,891
	2017	365,000	32,413	397,413
	2018	375,000	20,153	395,153
	2019	395,000	6,912	401,912
2008 Series A Total		1,835,000	157,981	1,992,981
2008 Series B	2015	300,000	216,278	516,278
	2016	315,000	203,978	518,978
	2017	325,000	191,178	516,178
	2018	340,000	178,941	518,941
	2019	350,000	166,204	516,204
	2020-2024	1,980,000	604,149	2,584,149
	2025-2028	1,900,000	163,636	2,063,636
2008 Series B Total		5,510,000	1,724,364	7,234,364
2012 Series A	2015	690,000	452,121	1,142,121
	2016	710,000	434,571	1,144,571
	2017	725,000	416,672	1,141,672
	2018	745,000	401,040	1,146,040
	2019	755,000	385,156	1,140,156
	2020-2024	4,060,000	1,667,542	5,727,542
	2025-2029	4,690,000	1,050,973	5,740,973
	2030-2032	3,250,000	131,574	3,381,574
2012 Series A Total		15,625,000	4,939,649	20,564,649
2012 Series B	2015	500,000	81,441	581,441
	2016	510,000	75,754	585,754
	2017	515,000	68,704	583,704
	2018	520,000	60,421	580,421
	2019	530,000	56,103	586,103
	2020-2023	1,795,000	110,885	1,905,885
2012 Series B Total		4,370,000	453,308	4,823,308
Total		$ 31,265,000	$ 7,570,061	$ 38,835,061

(9) Long-Term Debt

A. Long-Term Debt

Changes in bonded and other indebtedness of the County's governmental activities excluding accrued compensated absences and worker's compensation for the year ended December 31, 2014 are summarized below:

	Governmental Activities Long Term Debt						
	Bonded Debt						
	1993 Series F & G Bonds	1997 Series Bonds	1998 Series Bonds	1999 Series A & B Bonds	1999 Series D Bonds	2013 Series A & B Bonds	Total Bonded Debt
Original amounts for debt issues outstanding at 12/31/14	$ 68,410,519	$ 24,855,000	$ 16,730,000	$ 16,660,000	$7,805,000	$ 30,016,818	$ 164,477,337
Debt payable at 1/1/14	23,855,000	13,335,000	16,150,000	9,000,000	7,805,000	29,816,817	99,961,817
Debt Issued	-	-	-	-	-	-	-
Debt Retired	2,585,000	115,000	290,000	-	7,805,000	575,000	11,370,000
Total long-term debt	21,270,000	13,220,000	15,860,000	9,000,000	-	29,241,817	88,591,817
Less unamortized discounts	3,263,024	2,996,877	3,146,604	1,869,822	-	-	11,276,327
Premium	-	-	-	-	-	4,449,669	4,449,669
Less current portion	7,090,000	120,000	290,000	-	-	585,000	8,085,000
Long term obligations payable at 12/31/14	$ 10,916,976	$ 10,103,123	$ 12,423,396	$ 7,130,178	$ -	$ 33,106,486	$ 73,680,159

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, 2014 are summarized below:

	9-1-1 Fund 2013 Bond Series A	2013 Bond Series B	Total
Original amounts for debt issues outstanding at 12/31/14	$12,793,183	$ 2,120,000	$ 14,913,183
Debt payable at 1/1/14	12,793,183	2,120,000	14,913,183
Debt Issued 2014	-	-	-
Debt Retired	-	5,000	5,000
Total long-term debt	12,793,183	2,115,000	14,908,183
Premium	2,403,383	-	2,403,383
Less Current Portion	-	175,000	175,000
Long term obligations payable at 12/31/14	$15,196,566	$ 1,940,000	$ 17,136,566
Total Debt	$15,196,566	$ 2,115,000	$ 17,311,566

B. Long-Term Debt

Bonds and notes payable at December 31, 2014, in long-term debt consisted of the following:

		Balance Outstanding
1993 Series F & G General Obligation Bonds - On October 19, 1993, the County issued $68,410,519 of 1993 General Obligation Bonds with interest rates ranging from 3.30% to 6.45% on the Current Interest Bonds. The Series F Current Interest Bonds have maturities of $37,730,000 through 2006. Series G includes $2,165,000 of Current Interest Bonds and $28,515,519 of Capital Appreciation Bonds (zero coupon interest rate) with maturities through 2003 and 2017 respectively. Payments commenced on June 1, 1994 with payments being made semi-annually. The proceeds of these issues were used for the advance refundings of the following debt issues: a portion of General Obligation Bonds, Series of 1988, a portion of General Obligation Bonds, Series 1992, General Obligation Bonds, Series A & B of 1993 and General Obligation Bonds, Series C & D of 1993.	$	18,006,976
1997 General Obligation Bonds – On May 1, 1997, the County issued $10,494,470 of General Obligation Bonds, with interest rates ranging from 4.00% to 5.50% on the Current Interest Bonds. The Current Interest Bonds have maturities of $80,000 from 1997 through 2004 and $1,225,000 from 2009 through 2016 and $23,550,000 of Capital Appreciation Bonds (zero coupon interest rate) with maturities from 2005 through 2008 and 2017 through 2019. Payments commenced on December 1, 1997. The proceeds of this issue were used to fund various capital projects of the County and fund a workers's compensation reserve, refund a portion of General Obligation Bond Series 1993 F, refund a portion of General Obligation Bond Series 1991, repay other debt obligations represented by borrowings under the Pennsylvania Pool Program and pay a portion of the costs related to the issuance of the 1997 Bonds.	$	10,223,123
1998 General Obligation Bonds – On November 12, 1998, the County issued $6,120,686 of General Obligation Bonds, with maturities from 1999 through 2019. The entire issue consists of Capital Appreciation Bonds (zero coupon interest rate) with a total maturity value of $16,730,000. The proceeds of this issue were used to refund a portion of General Obligation Bonds Series 1997 and pay the costs related to the issuance of the 1998 Bonds. As part of the closing, the County received a payment of $882,000 as option payments for planned bond issuances in 2000 and 2003. Also, as part of closing, the County entered into an agreement with the escrow agent to purchase certain securities for which the County was paid a commitment fee of $3,793,000. These funds were deposited directly into the escrow fund for the refunded 1997 Bonds by the escrow agent.	$	12,713,396
1999 A, B & C General Obligation Bonds – On April 22, 1999, the County issued $14,182,566 of General Obligation Bonds, Series 1999A, Series 1999B and Series 1999C. The 1999A & 1999B Bonds are Capital Appreciation Bonds issued in the aggregate initial stated value of $3,199,340 and $7,164,226, respectively. The 1999A Bonds have maturities from 1999 through 2001 and the 1999B Bonds have maturities from 2018 through 2019. The Capital Appreciation Bonds have a total maturity of $16,660,000. The 1999C Bonds are Current Interest Bonds, with interest rates ranging from 3.50% to 4.70%. The Current Interest Bonds have maturities of $3,830,000 from 2001 through 2013. The proceeds of the 1999A and 1999B Bonds are being used for the purpose of providing funds for: (1) refinancing a portion of the County's outstanding GOBs, Series 1991, 1993F, and 1993G; and (2) the payment of the costs related to the issuance of the 1999A, 1999B Bonds, the 1999D Bonds, and the 2000A Bonds, and the 2001 Bonds. The proceeds of the 1999C Bonds are being used for the purpose of providing funds for: (1) the undertaking of certain redevelopment infrastructure projects in the County; (2) funding capitalized interest fund; and (3) the payment of costs related to the issuance of the 1999C Bonds. The capital projects are specifically related to the purchase of industrial parks by the Industrial Development Corporation (IDC). The IDC is obligated to make the debt payments (interest and principal) on the 1999C Bonds; therefore, the 1999C debt has been recorded within the IDC (a blended component unit treated as an enterprise fund of the County).	$	7,130,178

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

Series A Tax Exempt $36,075,000 General Obligation Bonds - The proceeds of the Series A Bonds will be used to refund the County's General Obligation Bonds Series of 2003A and to provide funds for certain capital projects within the County. Payments commenced on December 1, 2013 with semi-annual payments scheduled until December 1, 2024. The interest rate will vary from .5% to 5%.	$	42,908,052
Series B Federally Taxable $8,855,000 General Obligation Bonds - The proceeds of the Series B Bonds will be used to terminate the County's Swap Agreement, provide funds for certain capital projects for the Westmoreland County Industrial Development Corporation and to capitalized interest on the portion of the Series B Bond through June 1, 2015. Payments commenced on December 1, 2013 with semi-annual payment scheduled until December 1, 2025. The interest rate will vary from .49% to 3.42%.	$	8,095,000
Total long term debt payable	$	99,076,725
Proprietary Funds		
9-1-1 Surcharge Fund	$	15,196,566
Industrial Development Corporation	$	2,115,000
Total Proprietary Funds general long term debt	$	17,311,566
Total Governmental Activities general long term debt	$	81,765,159

C. Annual Maturities of Long-Term Debt

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

	Governmental Activities Funds		Proprietary Funds			Total	Total	Total
Fiscal Years (s)	Prinicipal	Interest	Principal	Interest	Hedging Derivatives, Net	Principal	Interest	Debt Service
2015	$ 8,085,000	$ 1,286,970	$ 175,000	$ 688,704	$ 169,574	$ 8,260,000	$ 1,975,674	$ 10,405,248
2016	8,095,000	1,274,512	180,000	687,064	160,226	8,275,000	1,961,576	$ 10,396,802
2017	8,275,000	1,260,746	180,000	685,098	76,028	8,455,000	1,945,844	$ 10,476,872
2018	19,135,000	1,252,000	180,000	682,502	-	19,315,000	1,934,502	$ 21,249,502
2019	18,945,000	1,242,048	185,000	679,546	-	19,130,000	1,921,594	$ 21,051,594
2020-2024	26,056,817	3,714,359	13,793,183	1,791,017	-	39,850,000	5,505,376	$ 45,355,376
2025-2029	-	-	215,000	7,360	-	215,000	7,360	$ 222,360
Total debt service requirements	$ 88,591,817	$ 10,030,635	$ 14,908,183	$ 5,221,291	$ 405,828	$ 103,500,000	$ 15,251,926	$ 119,157,754

Total debt principal requirement	$ 103,500,000
Add:	
Premium	6,853,052
Less:	
Discounted interest	11,276,327
Current Portion	8,260,000
Total long-term debt	$ 90,816,725

D. Capital Lease Obligations

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

The following is a schedule of future minimum lease payments under the capital lease agreements, together with the present value of the net minimum lease payments as of December 31, 2014.

	Balance	Additions	Payments	Balance
Governmental Activities	$ 1,260,448	$ -	$ 313,574	$ 946,874
Enterprise Fund	$ 144,288	$ -	$ 55,655	$ 88,633

Years Ending December 31	Governmental Activities	Enterprise Fund
2015	$ 347,173	$ 61,354
2016	300,607	30,677
2017	300,058	-
2018	52,808	-
Total Minimum Lease Payments	1,000,646	92,031
Less: Amount Representing Interest	53,772	3,398
Total Present Value of Net Minimum Lease Payments	946,874	88,633
Less: Amount Due Within One Year	319,008	58,380
	$ 627,866	$ 30,253

E. Legal Debt Margin

Long-term debt related to the governmental funds is recorded in the Statement of Governmental Activities. General long-term debt along with the general obligation bonds of the Westmoreland Manor Fund, 911 Surcharge Fund and Industrial Development Corporation (enterprise funds), represent the direct general obligations of the County. The Westmoreland Manor Fund, 911 Surcharge Fund, and Industrial Development Corporation obligations relate to and are being repaid by those entities and, therefore, are included in the enterprise funds in the accompanying financial statements. Principal and interest payments on these direct general obligations are backed by the full faith, credit and taxing power of the County. Under Commonwealth of Pennsylvania Local Government Unit Debt Act limitations, the County may incur up to approximately $689 million of nonelectoral direct general obligation indebtedness. Nonelectoral direct general obligation indebtedness outstanding at December 31, 2014, amounted to approximately $104 million; thus the County may incur additional nonelectoral direct general obligation indebtedness of up to approximately $585 million. The County's non-taxable general obligation bonds are subject to federal arbitrage regulations.

F. Guarantees of Component Units

In accordance with the Service Agreement dated August 30, 1979 between the County and the Airport Authority, the County has agreed to guarantee the Authority's indebtedness. The Airport Authority is required to repay the County for any payments the County makes pursuant to the guarantee. The County has not made any payments on behalf of the Authority as of December 31, 2014. A summary of all guaranteed debt is listed below.

On June 17, 2009, the County Guaranteed the Airport Authority $2,995,000 Airport Revenue Bonds Refunding Series of 2009. These Bonds mature in varying amounts from September 1, 2009 through September 1, 2023. As of December 31, 2014 the outstanding principal amount of the guaranteed debt is $1,520,000.

On September 28, 2010, the County Guaranteed the Airport Authority $3,635,000 Airport Revenue Bonds Refunding Series of 2010. These bonds mature in varying amounts from September 1, 2011 through September 1, 2023. As of December 31, 2014 the outstanding principal amount of the guaranteed debt is $2,685,000.

On December 7, 2010, the County Guaranteed the Airport Authority mortgage note payable with Commercial Bank and Trust. These payments are made monthly at an interest rate of 4.25% with the last payment on December 15, 2020. As of December 31, 2014 the outstanding mortgage note payable is $34,330.

On November 28, 2012 the County Guaranteed the Airport Authority $3,615,000 Airport Revenue Bonds Refunding Series of 2012. These bonds mature in varying amounts from September 1, 2013 through September 1, 2028. As of December 31, 2014 the outstanding principal amount of the guaranteed debt is $3,520,000.

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

The County has guaranteed the Airport Authority Line of Credit with Commercial Bank in the amount of $500,000. Monthly payments are made to the line of credit account with an interest rate of 4.25%. The County has guaranteed the line of credit indefinitely. As of December 31, 2014 the outstanding debt balance is $469,925.

Summary of Guaranteed Debt by County:	
Guaranteed Airport Revenue Bonds Refunding Series 2009	$1,520,000
Guaranteed Airport Revenue Bonds Refunding Series 2010	2,685,000
Guaranteed Airport Revenue Bonds Refunding Series 2012	3,520,000
Guaranteed Airport Revenue Bonds Series 2014	3,000,000
Mortgage Note Payable 2010	34,330
Line of Credit as of December 31, 2014	469,925
Total County Guaranteed Debt	$11,229,255

G. Secured Borrowings of Component Units

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

H. Refunded Bonds

The County has defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2014, $58,885,000 of bonds outstanding are considered defeased.

I. Other Long-term Obligations

The following is a summary of transactions affecting all other long-term obligations of the County during 2014 and 2013:

	Balance January 1	Additions	Deletions	Balance December 31	Amount Due Within One Year
Accrued Workers' Compensation					
2014					
Governmental Activities	$1,304,036	$ 591,785	$ (388,397)	$ 1,507,424	$ 291,536
Business Type Activities	2,992,964	1,375,873	(906,261)	3,462,576	669,662
Total	$4,297,000	$ 1,967,658	$ (1,294,658)	$ 4,970,000	$ 961,198
2013					
Governmental Activities	$1,355,180	$ 262,092	$ (313,236)	$ 1,304,036	$ 252,200
Business Type Activities	3,107,820	601,053	(715,909)	2,992,964	578,840
Total	$4,463,000	$ 863,145	$ (1,029,145)	$ 4,297,000	$ 831,040
Accrued Compensated Absences					
2014					
Governmental Activities	$1,223,116	$ 305,779	$ (388,506)	$ 1,140,389	$ 285,097
Business Type Activities	395,168	132,468	(216,379)	311,257	281,250
Total	$1,618,284	$ 438,247	$ (604,885)	$ 1,451,646	$ 566,347
2013					
Governmental Activities	$1,199,996	$ 299,999	$ (276,879)	$ 1,223,116	$ 305,779
Business Type Activities	406,373	127,222	(138,427)	395,168	132,468
Total	$1,606,369	$ 427,221	$ (415,306)	$ 1,618,284	$ 438,247

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

(10) Summary Data for Component Units

	Transit Authority	Airport Authority	Redevelopment Authority	Industrial Park Authority	Community College	Total
Assets						
Current Assets:						
Cash and cash equivalents	$ 1,542,695	$ 112,080	$ 892,154	$ -	$ 21,485,873	$ 24,032,802
Investments	-	-	-	-	900,000	900,000
Receivables:						
Other governmental grants	191,384	646,000	68,461	-	-	905,845
Other	-	87,249	2,118	-	887,230	976,597
Due from other governments	-	-	20,632	-	2,413,880	2,434,512
Land held for resale	-	-	13,345,908	-	-	13,345,908
Inventories	271,071	54,560	-	-	773,804	1,099,435
Other assets	26,083	-	-	-	48,600	74,683
Total current assets	2,031,233	899,889	14,329,273	-	26,509,387	43,769,782
Restricted assets	2,165,284	3,253,304	11,075,029	-	7,003,934	23,497,551
Net capital assets	19,067,527	45,326,797	3,561	-	43,815,218	108,213,103
Total noncurrent assets	21,232,811	48,580,101	11,078,590	-	50,819,152	131,710,654
Total assets	$ 23,264,044	$ 49,479,990	$ 25,407,863	$ -	$ 77,328,539	$ 175,480,436
Deferred Outfllows of Resources						
Deferred Loss on Refunding	$ -	$ 379,598	$ -	$ -	$ 267,430	$ 647,028
Liabilities:						
Current liabilities:						
Total current liabilities	$ 1,475,944	$ 538,949	$ 13,347,194	$ -	$ 5,748,462	$ 21,110,549
Noncurrent liabilities:						
Total noncurrent liabilities	2,677,023	11,742,124	11,331,208	-	31,103,647	56,854,002
Total liabilities	4,152,967	12,281,073	24,678,402	-	36,852,109	77,964,551
Net Position:						
Net investment in capital assets	18,972,977	34,013,581	3,561	-	17,158,656	70,148,775
Restricted	-	3,204,270	-	-	4,997,418	8,201,688
Unrestricted	138,100	360,664	725,900	-	18,587,786	19,812,450
Total net position	19,111,077	37,578,515	729,461	-	40,743,860	98,162,913
Total liabilities and net position	$ 23,264,044	$ 49,859,588	$ 25,407,863	$ -	$ 77,595,969	$ 176,127,464

Condensed statements of activities for component units.

	Transit Authority	Airport Authority	Redevelopment Authority	Industrial Park Authority	Community College	Totals
Expenses	$13,318,145	$ 5,934,043	$ 1,776,505	$ 605,847	$ 54,912,246	$ 76,546,786
Program revenues:						
Charges for services	2,016,081	1,986,588	379,990	-	21,014,334	25,396,993
Operating grants	9,597,822	-	1,433,303	-	28,741,884	39,773,009
Contributions	-	2,565,657	-	-	3,333,664	5,899,321
Capital grants	3,986,122	1,389,277	-	-	6,194,396	11,569,795
Total Program Revenues	15,600,025	5,941,522	1,813,293	-	59,284,278	82,639,118
General revenues:						
Investment/interest earnings	245	14,934	654	-	294,044	309,877
Change in net position	2,282,125	22,413	37,442	(605,847)	4,666,076	6,402,209
Net position, beginning of year	16,828,952	37,075,353	692,019	605,847	36,077,784	91,279,955
Prior period adjustments	-	480,749	-	-	-	480,749
Net position, beginning of year (restated, Note 14)	16,828,952	37,556,102	692,019	605,847	36,077,784	91,760,704
Net position, end of year	$19,111,077	$37,578,515	$ 729,461	$ -	$ 40,743,860	$ 98,162,913

(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, 2014, the fair market value of the trust fund was $4,197,084 and the asset value was $4,432,567. Maintenance of the trust fund is required in order to qualify for self-insurance status; balances are dictated by state statue and may be used only in the event of default under the self-insurance regulations. As claims are incurred, provisions are recorded in the appropriate governmental or enterprise fund for estimated benefits to be paid. As of December 31, 2014, 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 $1,294,658 for actual claims and related expenses in 2014.

Changes in the accrued Workers' Compensation liability during the years ended December 31, 2014 and 2013 are as follows:

	2014	2013
Balance, beginning of year	$4,297,000	$ 4,463,000
Additions	1,294,658	1,178,569
Deletions	(621,658)	(1,344,569)
Balance, end of year	4,970,000	4,297,000
Less Benchmark Credit	(537,433)	(537,433)
Trust Fund Reserve	$4,432,567	$ 3,759,567

B. Health Care Self-Insurance

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

All accrued health care self-insurance at December 31, 2014 are accounted for in accrued liabilities within the General Fund. Changes in the accrued health care liability during the year ended December 31, 2014 and 2013 are as follows:

	2014	2013
Balance, beginning of year	$ 759,380	$ 818,536
Additions	710,782	759,380
Deletions	(759,380)	(818,536)
Balance, end of year	$ 710,782	$ 759,380

C. Claims and Assessments

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

D. Self-Insurance

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

(12) Commitments

A. Leases

At December 31, 2014, 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 2014, under these leases amounted to $1,977,529. Future minimum lease payments for non-cancelable leases are as follows:

2015	$ 1,265,322
2016	627,660
2017	364,782
2018	363,197
2019	288,087
2020-2024	892,565
2025-2029	685,275
	$ 4,486,888

(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, 2014.

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, 2014 was $3,669,748.

(14) Prior Period Adjustments

Westmoreland County Airport Authority

Subsequent to the issuance of the audited financial statements for the year ended December 31, 2013, it was discovered that the amount of grant revenue associated with the construction of the Public Safety Building was incorrectly reported. In 2012, the authority received $850,000 from the Mellon foundation that was used to cover construction costs at the beginning of the project. The money was properly recorded as a deferral in 2012 but when the project commenced in 2013 the entire amount of the grant was recognized as revenue and no adjustment was made to account for reimbursements from other grants. The amount of revenue that should have been recognized was $259,925 and the difference of $590,074 should have been deferred. In addition to revenue not being recognized, in prior years, the Authority did not accrue for sick time payable to employees upon termination of employment or retirement. The amount that should have been recognized as an expense in prior periods was $109,325.

Net Position Beginning of Year	$ 37,075,353
Increase in Net Position for grant revenue	590,074
Decrease in Net Position for compensated absences	(109,325)
Net Position - Beginning of Year Restated	$ 37,556,102

(15) Fund Balance Reporting

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

Fund	Fund balance:	Balances
Major Funds:		
General Fund	**Non-spendable:**	
	These amounts are prepaid items	$ 1,077,257
	Restricted Funds:	
	These funds are restricted for debt payments on General Obligation Bonds	21,886,762
	These funds are restricted for the self insurance on Workers Compensation as required under the Department of Labor	500,000
	Committed Funds:	
	These funds are committed for the self-insured health insurance program	358,102
	Assigned Funds:	
	These funds are assigned for future reserves as indicated from the actuarial report on the Worker's Compensation self insurance program	3,932,567
	These funds are assigned to offset the 2014 deficit balance in the Public Safety fund 911	5,308,196
Nonmajor Governmental Funds:		
Special Revenue Funds	**Restricted Funds:**	
	These funds are restricted for the road and bridge improvement program	603,236
	These funds are restricted for child support enforcement	3,957,690
	These funds are restricted for information and referral	243,158
	These funds are restricted for hazardous materials	303,796
	These funds are restricted for criminal supervision	2,132
	These funds are restricted for information technology	494,197
	These funds are restricted for tourism promotion	86,857
	These funds are restricted for inmate welfare	329,318
	These funds are restricted for Act 13 projects	1,088,207
	These funds are restricted for Elections	55,224
Capital Project Funds	**Restricted Funds:**	
	These funds are restricted for capital projects	5,736,985
	These funds are restricted for the Community Development Programs	6,042,894
Debt Service	**Restricted Funds:**	
	These funds are restricted for debt payments on General Obligation Bonds	21,141

(16) Subsequent Events

In preparing these financial statements, management of the County has evaluated events and transactions subsequent to December 31, 2014 through June 19, 2015, the date these financial statements were available to be issued. Based on the definitions and requirements in accounting standards, management of the County is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

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, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Taxes, real estate	$ 81,095,774	$ 81,448,278	$ 81,448,275	$ (3)
Federal grants	2,883,042	6,201,614	6,201,607	(7)
State grants	16,676,026	13,374,195	13,372,394	(1,801)
Local grants	-	1,634	1,634	-
Departmental charges	14,631,681	15,091,547	15,212,070	120,523
Net appreciation (depreciation) in fair value of investments	-	752,359	749,597	(2,762)
Interest income	48,830	46,812	46,808	(4)
Other revenue	3,886,250	4,237,799	4,237,650	(149)
Total revenues	119,221,603	121,154,238	121,270,035	115,797
EXPENDITURES:				
Current operating:				
General government	20,515,054	15,898,278	15,899,675	(1,397)
Judicial	26,718,586	26,434,207	26,366,846	67,361
Public safety	36,313,519	35,338,900	35,347,547	(8,647)
Human services	3,018,166	2,509,841	2,509,840	1
Public works	4,605,335	8,173,145	8,180,926	(7,781)
Culture and recreation	2,627,613	3,691,522	3,701,519	(9,997)
Conservation development	10,677,469	8,715,181	8,712,011	3,170
Contributions	6,927,590	6,898,024	6,898,023	1
Total expenditures	111,403,332	107,659,098	107,616,387	42,711
Excess (deficiency) of revenues over expenditures	7,818,271	13,495,140	13,653,648	158,508
OTHER FINANCING SOURCES (USES):				
Transfers in	2,294,953	2,370,727	2,369,334	(1,393)
Transfers out	(20,942,967)	(20,777,150)	(20,777,147)	3
Total other financing sources (uses)	(18,648,014)	(18,406,423)	(18,407,813)	(1,390)
Net change in fund balance	(10,829,743)	(4,911,283)	(4,754,165)	157,118
Fund balance-beginning	59,778,033	59,778,033	59,778,033	-
Fund balance-ending	$ 48,948,290	$ 54,866,750	$ 55,023,868	$ 157,118

COUNTY OF WESTMORELAND, PENNSYLVANIA
Behavorial Health/Developmental Services

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

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 2,322,507	$ 2,166,026	$ 2,166,026	$ -
State grants	14,230,143	14,610,323	14,610,322	(1)
Local grants	49,062	49,062	49,062	-
Interest income	2,642	2,579	2,577	(2)
Other revenue	31,594	41,758	41,754	(4)
Total revenues	16,635,948	16,869,748	16,869,741	(7)
EXPENDITURES:				
Current operating:				
Human services	18,416,842	18,249,868	18,249,831	37
Total expenditures	18,416,842	18,249,868	18,249,831	37
Excess (deficiency) of revenues over expenditures	(1,780,894)	(1,380,120)	(1,380,090)	30
OTHER FINANCING SOURCES (USES):				
Transfers in	1,909,555	1,454,507	1,454,507	-
Transfers out	(70,052)	(74,419)	(74,417)	2
Total other financing sources (uses)	1,839,503	1,380,088	1,380,090	2
Net change in fund balance	58,609	(32)	-	32
Fund balance-beginning	-	-	-	-
Fund balance-ending	$ 58,609	$ (32)	$ -	$ 32

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, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 2,278,659	$ 2,175,952	$ 2,175,952	$ -
State grants	7,840,642	7,703,787	7,703,788	1
Departmental charges	685,480	849,231	828,435	(20,796)
Interest income	2,700	2,377	2,377	-
Other revenue	450,989	523,811	523,799	(12)
Total revenues	11,258,470	11,255,158	11,234,351	(20,807)
EXPENDITURES:				
Current operating:				
Human services	11,623,122	11,886,864	11,861,391	25,473
Total expenditures	11,623,122	11,886,864	11,861,391	25,473
Excess (deficiency) of revenues over expenditures	(364,652)	(631,706)	(627,040)	4,666
OTHER FINANCING SOURCES (USES):				
Transfers in	410,606	410,606	410,606	-
Transfers out	(45,954)	(46,052)	(46,051)	1
Total other financing sources (uses)	364,652	364,554	364,555	1
Net change in fund balance	-	(267,152)	(262,485)	4,667
Fund balance-beginning	262,485	262,485	262,485	-
Fund balance-ending	$ 262,485	$ (4,667)	$ -	$ 4,667

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, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
REVENUES:				
Federal grants	$ 5,272,601	$ 5,641,426	$ 5,636,757	$ (4,669)
State grants	14,767,150	13,347,406	13,338,766	(8,640)
Other revenue	327,430	376,650	374,038	(2,612)
Total revenues	20,367,181	19,365,482	19,349,561	(15,921)
EXPENDITURES:				
Current operating:				
Human services	23,105,099	22,075,249	22,065,107	10,142
Total expenditures	23,105,099	22,075,249	22,065,107	10,142
Excess (deficiency) of revenues over expenditures	(2,737,918)	(2,709,767)	(2,715,546)	(5,779)
OTHER FINANCING SOURCES (USES):				
Transfers in	2,786,574	2,763,552	2,763,552	-
Transfers out	(48,656)	(48,007)	(48,006)	1
Total other financing sources (uses)	2,737,918	2,715,545	2,715,546	1
Net change in fund balance	-	5,778	-	(5,778)
Fund balance-beginning	-	-	-	-
Fund balance-ending	$ -	$ 5,778	$ -	$ (5,778)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Funding Progress

Schedule of Funding Progress for Post Employment Benefits other than Pensions

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - 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)
1/1/2013	$ -	$ 25,000,764	$ 25,000,764	0.0%	$ 80,398,838	31.1%
1/1/2014	$ -	$ 25,354,463	$ 25,354,463	0.0%	$ 80,665,059	31.4%
1/1/2015	$ -	$ 29,481,958	$ 29,481,958	0.0%	$ 80,148,609	36.8%

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of County Contributions and Investment Returns

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Actuarially determined contribution	$ 5,346,980	$ 4,142,359	$ 2,990,464	$ 2,222,551	$ 8,345,240	$ 7,612,781	$ 7,955,926	$ 8,796,356	$ 9,964,570	$ 5,466,886
Contributions in relation to the Actuarially determined contribution	5,346,980	4,142,359	2,990,464	3,710,000	8,275,610	6,194,962	7,955,926	8,796,356	9,964,570	5,466,886
Contribution defiency (excess)	$ -	$ -	$ -	$ (1,487,449)	$ 69,630	$ 1,417,819	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 66,504,724	$65,647,535	$68,431,674	$72,160,746	$75,096,281	$76,147,376	$77,360,216	$79,578,330	$80,665,059	$80,148,609
Contributions as a percentage of covered-employee payroll	8.04%	6.31%	4.37%	5.14%	11.02%	8.14%	10.28%	11.05%	12.35%	6.82%

Notes to Schedule

Valation date

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

Methods and assumptions used to determine contribution rates:

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

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

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

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

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Changes in the Net Pension Liability and Related Ratios

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

	2014
Total pension liability	
Service cost	$ 3,601,828
Interest	31,725,964
Change of benefit terms	1,505,349
Differences between expected and actual experience	7,676,792
Changes of assumptions	-
Benefit payments, including refunds of member contributions	(23,528,802)
Net change in total pension liability	$ 20,981,131
Total pension liability-beginning	430,962,747
Total pension liability-ending (a)	$ 451,943,878
Plan fiduciary net position	
Contriubtions - employer	$ 5,466,686
Contributions - member	7,942,978
Net investment income	17,927,995
Benefit payments, including refunds of member contributions	(23,528,802)
Administrative expense	(125,263)
Other	245,027
Net change in plan fiduiary net position	7,928,821
Plan fiduciary net position-beginning	414,104,725
Plan fiduciary net position-ending (b)	$ 422,033,546
County's net pension liability-ending (a)-(b)	$ 29,910,332
Plan fiduciay net position as a percentage of the total pension liability	93.38%
Covered-employee payroll	$ 80,148,609
County's net pension liability as a percentage of covered-employee payroll	37.30%

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

County of Westmoreland, Pennsylvania

Notes to Required Supplementary Information

A. Basis of Accounting

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

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General Government:				
Commissioners' Office:				
Personal services	$ 579,502	$ 559,357	$ 553,195	$ 6,162
Fringes	240,216	189,911	189,908	3
Other services & charges	52,775	58,904	58,898	6
Supplies	2,030	2,141	2,140	1
Capital outlays	-	2,034	2,034	-
	874,523	812,347	806,175	6,172
Controller:				
Personal services	1,162,873	1,142,270	1,137,965	4,305
Fringes	588,679	513,105	513,100	5
Other services & charges	40,246	37,786	37,773	13
Supplies	8,200	7,977	7,960	17
Capital outlays	-	2,249	2,249	-
	1,799,998	1,703,387	1,699,047	4,340
Treasurer:				
Personal services	336,987	327,863	333,468	(5,605)
Fringes	214,431	159,203	159,195	8
Other services & charges	46,462	51,759	51,740	19
Supplies	7,000	7,204	7,204	-
Capital outlays	-	375	375	-
	604,880	546,404	551,982	(5,578)
Financial Administration:				
Personal services	300,039	303,736	305,005	(1,269)
Fringes	126,661	137,103	137,096	7
Other services & charges	4,564	4,685	4,682	3
Supplies	1,100	781	780	1
Capital outlays	-	834	833	1
	432,364	447,139	448,396	(1,257)
Insurance:				
Other services & charges	554,000	342,387	342,384	3
	554,000	342,387	342,384	3
Tax Office:				
Personal services	228,735	230,853	229,096	1,757
Fringes	129,853	93,367	93,301	66
Other services & charges	443,952	449,526	449,583	(57)
Supplies	6,500	7,501	7,500	1
	809,040	781,247	779,480	1,767
Tax Assessment:				
Personal services	689,109	688,920	692,248	(3,328)
Fringes	425,932	360,289	360,267	22
Other services & charges	253,050	243,776	243,768	8
Supplies	2,337	2,308	2,302	6
Capital outlays	-	699	699	-
	1,370,428	1,295,992	1,299,284	(3,292)
Tax Collectors:				
Fringes	33,000	33,364	33,363	1
Other services & charges	792,601	785,837	785,834	3
Supplies	32,000	38,374	38,374	-
	857,601	857,575	857,571	4
Information Systems:				
Personal services	1,314,529	1,265,978	1,268,132	(2,154)
Fringes	560,675	481,077	481,073	4
Other services & charges	419,954	392,618	392,613	5
Supplies	140,894	139,612	139,609	3
Capital outlays	-	283,543	283,543	-
	2,436,052	2,562,828	2,564,970	(2,142)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General government, continued:				
Purchasing:				
Personal services	134,402	129,354	131,800	(2,446)
Fringes	58,295	41,270	41,266	4
Other services & charges	3,960	3,924	3,921	3
Supplies	500	397	1,826	(1,429)
	197,157	174,945	178,813	(3,868)
General Services:				
Personal services	111,897	110,964	112,733	(1,769)
Fringes	100,701	79,699	79,696	3
Other services & charges	31,814	38,016	38,001	15
Supplies	2,000	1,678	1,678	-
	246,412	230,357	232,108	(1,751)
Switchboard:				
Personal services	120,604	120,400	121,048	(648)
Fringes	67,513	45,706	45,702	4
Other services & charges	94,349	90,216	90,209	7
Supplies	21,269	10,298	10,297	1
Capital outlays	-	66,155	66,152	3
	303,735	332,775	333,408	(633)
Solicitor:				
Personal services	372,989	381,031	381,696	(665)
Fringes	166,945	173,134	173,126	8
Other services & charges	9,852	8,766	8,764	2
Supplies	335	318	318	-
	550,121	563,249	563,904	(655)
Human Resources:				
Personal services	451,162	386,136	376,997	9,139
Fringes	200,641	147,421	147,413	8
Other services & charges	266,485	262,447	262,441	6
Supplies	8,880	9,234	9,233	1
Capital outlays	-	654	654	-
	927,168	805,892	796,738	9,154
Records Management:				
Personal services	202,242	213,203	214,410	(1,207)
Fringes	104,385	90,627	90,620	7
Other services & charges	21,391	21,640	21,633	7
Supplies	13,300	9,306	9,303	3
	341,318	334,776	335,966	(1,190)
Recorder of Deeds:				
Personal services	453,031	454,377	459,032	(4,655)
Fringes	257,270	277,665	277,652	13
Other services & charges	100,615	101,704	101,682	22
Supplies	6,624	9,029	9,028	1
Capital outlays	-	302	301	1
	817,540	843,077	847,695	(4,618)
Election Bureau:				
Personal services	361,512	394,209	392,656	1,553
Fringes	122,252	105,385	105,379	6
Other services & charges	472,840	479,464	479,444	20
Supplies	13,270	11,418	11,416	2
Capital outlays	-	1,428	1,428	-
	969,874	991,904	990,323	1,581

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
General government, continued:				
Veteran Affairs:				
Personal services	113,674	112,282	111,336	946
Fringes	42,862	40,330	40,324	6
Other services & charges	131,840	136,998	136,993	5
Supplies	605	598	598	-
	288,981	290,208	289,251	957
Benefits:				
Fringes	964,287	154,414	154,411	3
Other services & charges	65,000	80,001	80,000	1
	1,029,287	234,415	234,411	4
Other:				
Personal services	400,000	-	-	-
Other services & charges	860,136	322,712	322,638	74
Capital outlays	2,200,451	-	-	-
	3,460,587	322,712	322,638	74
Taxes:				
Other services & charges	290,000	167,886	167,885	1
	290,000	167,886	167,885	1
Grants-GGA:				
Other services & charges	27,500	27,500	27,500	-
	27,500	27,500	27,500	-
Self-Insurance Reserve:				
Other services & charges	990,000	901,303	901,302	1
	990,000	901,303	901,302	1
Homestead Exclusion:				
Other services & charges	29,370	31,107	31,105	2
Supplies	200	34	33	1
	29,570	31,141	31,138	3
Workers' Compensation Trust:				
Other services & charges	15,500	12,635	12,635	-
	15,500	12,635	12,635	-
Unified Parcel Identification:				
Personal services	101,062	102,459	102,968	(509)
Fringes	47,856	45,711	45,693	18
Other services & charges	142,000	131,961	131,945	16
Supplies	500	4,066	4,065	1
	291,418	284,197	284,671	(474)
Total general government	20,515,054	15,898,278	15,899,675	(1,397)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial :				
Courts:				
Personal services	2,667,020	2,650,642	2,610,839	39,803
Fringes	1,307,329	1,282,276	1,282,270	6
Other services & charges	1,510,194	1,784,631	1,784,621	10
Supplies	21,046	37,356	37,354	2
Capital outlays	-	50,556	50,555	1
	5,505,589	5,805,461	5,765,639	39,822
District Justices Administrator:				
Personal services	34,906	41,418	41,219	199
Fringes	13,006	7,440	7,435	5
Other services & charges	14,830	16,738	16,736	2
Supplies	1,450	382	382	-
	64,192	65,978	65,772	206
District Justice DeMarchis:				
Personal services	104,226	109,422	107,326	2,096
Fringes	67,443	58,037	58,032	5
Other services & charges	78,273	76,189	76,175	14
Supplies	5,037	4,586	4,579	7
	254,979	248,234	246,112	2,122
District Justice Dalfonso:				
Personal services	129,182	133,606	130,617	2,989
Fringes	65,259	53,015	53,010	5
Other services & charges	31,143	34,216	34,209	7
Supplies	3,567	3,265	3,259	6
Capital outlays	-	1,776	1,776	-
	229,151	225,878	222,871	3,007
District Justice Yakopec:				
Personal services	143,722	148,066	150,522	(2,456)
Fringes	61,118	58,336	58,331	5
Other services & charges	29,697	30,620	30,617	3
Supplies	6,537	4,582	4,582	-
	241,074	241,604	244,052	(2,448)
District Justice Pallone:				
Personal services	122,811	138,533	139,728	(1,195)
Fringes	49,091	48,479	48,473	6
Other services & charges	42,494	44,767	44,755	12
Supplies	5,112	2,631	2,628	3
	219,508	234,410	235,584	(1,174)
District Justice Falcon:				
Personal services	139,852	156,084	151,934	4,150
Fringes	85,868	62,372	62,365	7
Other services & charges	26,784	25,397	25,391	6
Supplies	4,537	3,494	3,488	6
Capital outlays	-	4,483	4,482	1
	257,041	251,830	247,660	4,170
District Justice Kistler:				
Personal services	141,315	152,419	151,836	583
Fringes	93,385	68,907	68,903	4
Other services & charges	42,468	45,207	45,201	6
Supplies	3,587	3,205	3,201	4
	280,755	269,738	269,141	597

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Justice Christner:				
Personal services	152,306	150,450	146,445	4,005
Fringes	78,461	58,434	58,429	5
Other services & charges	44,934	43,243	43,238	5
Supplies	5,487	2,936	2,932	4
	281,188	255,063	251,044	4,019
District Justice Mahady:				
Personal services	158,736	164,932	161,715	3,217
Fringes	88,194	66,055	66,045	10
Other services & charges	50,350	52,475	52,470	5
Supplies	2,617	2,467	2,466	1
	299,897	285,929	282,696	3,233
District Justice Welmer:				
Personal services	123,400	127,413	129,106	(1,693)
Fringes	58,749	49,051	49,044	7
Other services & charges	42,088	41,586	41,576	10
Supplies	6,087	5,478	5,477	1
	230,324	223,528	225,203	(1,675)
District Justice Albert:				
Personal services	187,177	185,758	187,312	(1,554)
Fringes	91,182	81,536	81,532	4
Other services & charges	13,380	15,388	15,386	2
Supplies	7,837	3,578	3,577	1
	299,576	286,260	287,807	(1,547)
District Justice Mansour:				
Personal services	140,817	149,414	152,196	(2,782)
Fringes	65,304	57,143	57,139	4
Other services & charges	49,051	49,849	49,843	6
Supplies	4,137	3,184	3,182	2
Capital outlays	-	4,483	4,481	2
	259,309	264,073	266,841	(2,768)
District Justice Conway:				
Personal services	131,715	136,942	139,040	(2,098)
Fringes	70,955	57,031	57,024	7
Other services & charges	28,329	26,627	26,621	6
Supplies	5,137	4,246	4,242	4
	236,136	224,846	226,927	(2,081)
District Justice Buczak:				
Personal services	128,121	132,121	131,673	448
Fringes	93,242	83,121	83,348	(227)
Other services & charges	25,294	24,181	24,175	6
Supplies	4,486	3,493	3,491	2
	251,143	242,916	242,687	229
District Justice Bilik:				
Personal services	139,024	139,595	138,880	715
Fringes	50,473	42,524	42,518	6
Other services & charges	41,771	43,647	43,641	6
Supplies	5,432	4,144	4,141	3
	236,700	229,910	229,180	730
District Justice Thiel:				
Personal services	105,913	106,737	106,600	137
Fringes	84,133	74,975	74,970	5
Other services & charges	33,517	35,346	35,343	3
Supplies	3,747	2,162	2,160	2
	227,310	219,220	219,073	147

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Justice Moore:				
Personal services	148,361	148,591	149,408	(817)
Fringes	84,504	60,755	60,749	6
Other services & charges	45,631	46,652	46,647	5
Supplies	4,762	3,023	3,011	12
Capital outlays	-	453	453	-
	283,258	259,474	260,268	(794)
District Justice Eckels:				
Personal services	163,900	188,716	187,630	1,086
Fringes	104,831	73,256	73,242	14
Other services & charges	40,549	42,418	42,412	6
Supplies	3,212	1,868	1,865	3
	312,492	306,258	305,149	1,109
Register of Wills:				
Personal services	478,784	455,166	448,129	7,037
Fringes	290,102	254,660	254,656	4
Other services & charges	46,234	36,099	36,020	79
Supplies	6,600	4,535	4,533	2
	821,720	750,460	743,338	7,122
Sheriff:				
Personal services	2,873,785	3,040,908	3,037,284	3,624
Fringes	1,532,468	1,290,100	1,290,090	10
Other services & charges	237,250	182,399	182,361	38
Supplies	205,807	182,925	182,922	3
Capital outlays	-	29,924	29,922	2
	4,849,310	4,726,256	4,722,579	3,677
Coroner:				
Personal services	403,685	424,546	426,970	(2,424)
Fringes	168,301	172,180	172,172	8
Other services & charges	411,446	434,090	434,076	14
Supplies	11,700	10,479	10,476	3
	995,132	1,041,295	1,043,694	(2,399)
Act 122 Grant:				
Other services & charges	4,770	2,274	2,274	-
Supplies	-	248	247	1
Capital outlays	-	166,605	166,604	1
	4,770	169,127	169,125	2
Cremation Authorization:				
Other services & charges	25,000	22,997	22,996	1
Supplies	-	1,848	1,847	1
Capital outlays	-	8,706	8,704	2
	25,000	33,551	33,547	4
Prothonotary:				
Personal services	617,499	606,678	610,808	(4,130)
Fringes	391,861	476,723	476,713	10
Other services & charges	12,992	15,275	15,271	4
Supplies	8,500	8,573	8,573	-
	1,030,852	1,107,249	1,111,365	(4,116)
Clerk of Courts:				
Personal services	679,256	674,216	655,587	18,629
Fringes	461,368	371,165	371,159	6
Other services & charges	176,166	172,762	172,758	4
Supplies	12,576	12,305	12,297	8
Capital outlays	-	8,988	8,988	-
	1,329,366	1,239,436	1,220,789	18,647
Law Library:				
Personal services	81,729	82,859	81,369	1,490
Fringes	36,104	41,984	41,980	4
Other services & charges	129,737	130,401	130,383	18
Supplies	950	912	911	1
	248,520	256,156	254,643	1,513
Jury Service Center:				
Personal services	74,660	75,028	74,670	358
Fringes	61,636	48,753	48,731	22
Other services & charges	41,490	36,465	36,448	17
Supplies	515	321	320	1
	178,301	160,567	160,169	398

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Judicial, continued:				
District Attorney:				
Personal services	3,475,687	3,360,332	3,371,836	(11,504)
Fringes	1,353,820	1,067,003	1,066,996	7
Other services & charges	276,486	336,101	336,092	9
Supplies	67,044	58,054	58,045	9
Capital outlays	-	1,205	1,204	1
	5,173,037	4,822,695	4,834,173	(11,478)
Stop Violence Against Women:				
Personal services	41,564	47,644	47,963	(319)
Fringes	18,191	11,713	11,709	4
Other services & charges	65,179	63,884	63,883	1
Supplies	66	-	-	-
	125,000	123,241	123,555	(314)
D.A. Victim Witness Program:				
Personal services	121,702	130,041	130,250	(209)
Fringes	70,045	45,145	45,142	3
Other services & charges	14,248	12,428	12,426	2
Supplies	240	112	112	-
	206,235	187,726	187,930	(204)
Emergency Response Project:				
Personal services	35,405	25,818	25,826	(8)
Fringes	19,127	11,225	11,221	4
Other services & charges	1,293	383	382	1
	55,825	37,426	37,429	(3)
Public Defender:				
Personal services	1,108,380	1,107,698	1,100,094	7,604
Fringes	497,492	386,865	386,862	3
Other services & charges	73,090	105,034	105,030	4
Supplies	5,500	5,553	5,552	1
	1,684,462	1,605,150	1,597,538	7,612
Court Appointed Special Advocate:				
Other services & charges	8,570	9,504	9,503	1
Supplies	1,430	778	778	-
	10,000	10,282	10,281	1
Juvenile Assistance Grant:				
Personal services	8,243	14,845	14,854	(9)
Fringes	3,191	8,131	8,128	3
Other services & charges	-	4	3	1
	11,434	22,980	22,985	(5)
Total Judicial	26,718,586	26,434,207	26,366,846	67,361

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Safety:				
Security:				
Personal services	1,237,082	1,142,790	1,140,541	2,249
Fringes	452,033	453,862	453,855	7
Other services & charges	59,046	59,285	59,273	12
Supplies	57,415	59,858	59,856	2
Capital outlays	-	101,682	101,681	1
	1,805,576	1,817,477	1,815,206	2,271
Adult Probation:				
Personal services	3,782,262	3,841,219	3,830,419	10,800
Fringes	1,582,627	1,604,878	1,604,872	6
Other services & charges	1,331,911	1,069,010	1,068,948	62
Supplies	68,501	75,965	75,880	85
Capital outlays	-	23,120	23,118	2
	6,765,301	6,614,192	6,603,237	10,955
Juvenile Probation:				
Personal services	1,994,874	1,909,902	1,924,915	(15,013)
Fringes	796,825	734,508	734,503	5
Other services & charges	147,649	152,856	152,847	9
Supplies	25,600	23,176	23,165	11
Capital outlays	-	297	297	-
	2,964,948	2,820,739	2,835,727	(14,988)
Juvenile Detention:				
Personal services	676,470	745,407	748,291	(2,884)
Fringes	420,313	299,625	299,621	4
Other services & charges	128,265	118,803	118,787	16
Supplies	26,300	25,586	25,583	3
Capital outlays	-	1,987	1,986	1
	1,251,348	1,191,408	1,194,268	(2,860)
Juvenile Placements:				
Other services & charges	5,451,800	4,608,837	4,608,830	7
	5,451,800	4,608,837	4,608,830	7
Juvenile Accountability Block Grant:				
Other services & charges	3,015	5,236	5,235	1
Supplies	-	372	372	-
Capital outlays	-	4,094	4,094	-
	3,015	9,702	9,701	1
Prison:				
Personal services	8,537,958	8,508,780	8,506,403	2,377
Fringes	3,065,322	3,018,372	3,018,358	14
Other services & charges	2,987,593	2,976,530	2,976,521	9
Supplies	1,000,250	982,135	982,131	4
Capital outlays	-	115,937	115,936	1
	15,591,123	15,601,754	15,599,349	2,405
Emergency Management:				
Personal services	245,315	268,957	279,781	(10,824)
Fringes	79,053	81,912	81,905	7
Other services & charges	956,910	948,468	948,456	12
Supplies	25,157	24,968	24,967	1
Capital outlays	-	13,537	13,536	1
	1,306,435	1,337,842	1,348,645	(10,803)
Weights and Measures:				
Personal services	167,167	166,127	166,059	68
Fringes	67,312	54,564	54,528	36
Other services & charges	14,105	12,632	12,589	43
Supplies	6,578	6,747	6,735	12
Capital outlays	-	322	322	-
	255,162	240,392	240,233	159

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Safety, continued				
West Nile:				
Personal services	37,553	26,748	23,350	3,398
Fringes	17,633	24,292	24,288	4
Other services & charges	5,600	5,340	5,337	3
Supplies	7,300	3,508	3,507	1
	68,086	59,888	56,482	3,406
Grants-PS:				
Other services & charges	20,600	20,600	14,600	6,000
	20,600	20,600	14,600	6,000
Juvenile Shelter:				
Personal services	457,406	466,936	466,874	62
Fringes	233,713	208,540	208,524	16
Other services & charges	48,259	59,493	59,433	60
Supplies	12,050	13,659	13,601	58
Capital outlays	-	2,005	2,004	1
	751,428	750,633	750,436	197
D.U.I. Program:				
Personal services	24,000	39,450	39,450	-
Other services & charges	8,600	8,561	8,558	3
Supplies	2,000	2,187	2,187	-
Capital outlays	-	2,088	2,088	-
	34,600	52,286	52,283	3
Offender Re-entry Plan:				
Other services & charges	10,870	4,198	4,195	3
	10,870	4,198	4,195	3
JJSES:				
Other services & charges	18,669	9,355	9,354	1
Supplies	160	-	-	-
	18,829	9,355	9,354	1
Victims of Juvenile Offenders:				
Personal services	10,316	17,739	17,739	-
Fringes	3,676	3,886	3,885	1
Other services & charges	406	-	-	-
	14,398	21,625	21,624	1
Security WCCC:				
Personal services	-	122,729	128,150	(5,421)
Fringes	-	35,053	35,039	14
Other services & charges	-	581	580	1
Supplies	-	5,243	5,242	1
Capital outlays	-	4,080	4,080	-
	-	167,686	173,091	(5,405)
Behavioral Health Training Program:				
Other services & charges	-	10,286	10,286	-
	-	10,286	10,286	-
Total Public Safety	36,313,519	35,338,900	35,347,547	(8,647)
Human Services:				
Grants:				
Other services & charges	3,018,166	2,509,841	2,509,840	1
	3,018,166	2,509,841	2,509,840	1
Total Human Services	3,018,166	2,509,841	2,509,840	1

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
GENERAL FUND

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Public Works:				
Roads:				
Personal services	501,617	500,225	502,086	(1,861)
Fringes	210,139	172,993	172,977	16
Other services & charges	2,542	2,430	2,400	30
Supplies	4,395	4,245	4,205	40
Capital outlays	-	3,747,840	3,747,840	-
	718,693	4,427,733	4,429,508	(1,775)
Public Works:				
Personal services	1,814,629	1,671,653	1,677,696	(6,043)
Fringes	974,546	916,911	916,898	13
Other services & charges	1,005,467	978,076	978,060	16
Supplies	92,000	94,803	94,795	8
Capital outlays	-	83,969	83,969	-
	3,886,642	3,745,412	3,751,418	(6,006)
Total Public Works	4,605,335	8,173,145	8,180,926	(7,781)
Culture and Recreation:				
Parks:				
Personal services	1,317,780	1,350,726	1,360,907	(10,181)
Fringes	654,918	627,879	627,857	22
Other services & charges	415,109	422,237	422,227	10
Supplies	239,806	206,438	206,351	87
Capital outlays	-	1,084,242	1,084,177	65
	2,627,613	3,691,522	3,701,519	(9,997)
Total Culture and Recreation	2,627,613	3,691,522	3,701,519	(9,997)
Conservation Development:				
Planning:				
Personal services	219,569	213,972	211,635	2,337
Fringes	102,428	83,891	83,887	4
Other services & charges	14,469	9,927	9,921	6
Supplies	500	1,017	1,016	1
	336,966	308,807	306,459	2,348
Geographic Info Systems:				
Personal services	200,568	191,432	190,628	804
Fringes	178,998	120,419	120,412	7
Other services & charges	66,103	63,471	63,466	5
Supplies	33,000	44,364	44,361	3
Capital outlays	-	1,685	1,684	1
	478,669	421,371	420,551	820
Grants:				
Other services & charges	9,861,834	7,985,003	7,985,001	2
	9,861,834	7,985,003	7,985,001	2
Total Conservation Development	10,677,469	8,715,181	8,712,011	3,170
Contributions:				
Other services & charges	6,927,590	6,898,024	6,898,023	1
	6,927,590	6,898,024	6,898,023	1
Total Expenditures - General Fund	$ 111,403,332	$ 107,659,098	$ 107,616,387	$ 42,711

COUNTY OF WESTMORELAND, PENNSYLVANIA
BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
BH Administration:				
Personal services	$ 457,099	$ 435,378	$ 435,377	$ 1
Fringes	308,404	256,130	256,125	5
Other services & charges	149,214	176,868	176,858	10
Supplies	4,881	2,614	2,614	-
Capital outlays	5,719	2,840	2,840	-
	925,317	873,830	873,814	16
BH Services:				
Other services & charges	10,329,318	10,082,790	10,082,789	1
Supplies	46,316	50,407	50,406	1
	10,375,634	10,133,197	10,133,195	2
DS Administration:				
Personal services	644,405	629,575	629,573	2
Fringes	398,140	323,351	323,346	5
Other services & charges	206,802	215,919	215,909	10
Supplies	4,770	4,065	4,064	1
Capital outlays	8,419	4,261	4,260	1
	1,262,536	1,177,171	1,177,152	19
DS Services:				
Other services & charges	5,853,355	6,065,670	6,065,670	-
	5,853,355	6,065,670	6,065,670	-
Total Behavorial Health/Developmental Services	$ 18,416,842	$ 18,249,868	$ 18,249,831	$ 37

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	$ 455,600	$ 439,446	$ 423,704	$ 15,742
Fringes	220,860	226,806	226,800	6
Other services & charges	575,606	605,411	605,405	6
Supplies	1,500	2,569	2,568	1
Capital outlays	-	2,101	2,100	1
	1,253,566	1,276,333	1,260,577	15,756
Information & Referral:				
Personal services	534,750	530,003	533,698	(3,695)
Fringes	187,528	211,800	211,793	7
Other services & charges	169,761	189,202	189,196	6
Supplies	1,230	6,682	6,679	3
Capital outlays	-	7,733	7,732	1
	893,269	945,420	949,098	(3,678)
Human Services Development Fund Grant:				
Personal services	48,005	47,795	47,172	623
Fringes	17,890	22,594	22,589	5
Other services & charges	16,950	15,427	15,424	3
Supplies	70	38	38	-
	82,915	85,854	85,223	631
Care Management:				
Personal services	682,430	667,971	663,891	4,080
Fringes	291,268	315,293	315,287	6
Other services & charges	43,755	43,195	43,191	4
Supplies	1,030	46,145	46,143	2
Capital outlays	-	197,169	197,168	1
	1,018,483	1,269,773	1,265,680	4,093
Protective Services:				
Personal services	322,750	322,025	324,136	(2,111)
Fringes	113,105	130,772	130,766	6
Other services & charges	33,370	31,763	31,759	4
Supplies	530	1,089	1,087	2
Capital outlays	-	645	645	-
	469,755	486,294	488,393	(2,099)
Adult Protective Services:				
Personal services	40,445	32,246	31,650	596
Fringes	11,151	6,284	6,280	4
Other services & charges	4,510	2,882	2,881	1
Supplies	50	3	2	1
	56,156	41,415	40,813	602
Transportation:				
Personal services	46,240	46,877	47,157	(280)
Fringes	11,788	8,258	8,254	4
Other services & charges	224,400	183,963	183,959	4
Supplies	3,100	2,211	2,210	1
	285,528	241,309	241,580	(271)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Volunteer Services:				
Other services & charges	25,000	24,996	24,996	-
	25,000	24,996	24,996	-
Guardianship:				
Personal services	310,000	308,056	308,656	(600)
Fringes	182,655	166,416	166,411	5
Other services & charges	31,950	30,262	30,258	4
Supplies	830	1,191	1,190	1
Capital outlays	-	645	645	-
	525,435	506,570	507,160	(590)
Day Care:				
Other services & charges	72,200	54,913	54,913	-
	72,200	54,913	54,913	-
Domestic Care:				
Personal services	39,545	39,400	39,385	15
Fringes	25,225	21,378	21,374	4
Other services & charges	3,615	4,507	4,503	4
Supplies	200	84	83	1
	68,585	65,369	65,345	24
Ombudsman:				
Other services & charges	103,500	105,338	105,338	-
	103,500	105,338	105,338	-
Legal Services:				
Other services & charges	35,000	32,125	32,125	-
	35,000	32,125	32,125	-
Personal Care:				
Personal services	61,095	65,286	59,298	5,988
Fringes	34,305	31,414	31,409	5
Other services & charges	1,328,005	1,486,126	1,486,124	2
	1,423,405	1,582,826	1,576,831	5,995
Home Support:				
Other services & charges	12,550	11,607	11,606	1
	12,550	11,607	11,606	1
Home Health Care:				
Other services & charges	401,850	278,247	278,246	1
	401,850	278,247	278,246	1

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Family Caregiver Support Program:				
Personal services	181,605	180,072	180,901	(829)
Fringes	88,455	82,110	82,106	4
Other services & charges	426,420	394,732	394,730	2
Supplies	300	313	313	-
	696,780	657,227	658,050	(823)
Alle-Kiski Senior Center:				
Other services & charges	275,000	281,505	281,504	1
	275,000	281,505	281,504	1
Central Westmoreland Senior Center:				
Other services & charges	239,800	272,252	272,250	2
	239,800	272,252	272,250	2
Laurel Valley Senior Center:				
Other services & charges	210,000	250,524	250,524	-
	210,000	250,524	250,524	-
Westmoreland Multi-Service Senior Center:				
Other services & charges	290,000	257,916	257,915	1
	290,000	257,916	257,915	1
Southwest Pennsylvania Service Center:				
Other services & charges	195,000	210,052	210,052	-
	195,000	210,052	210,052	-
In-house Center Services:				
Personal services	72,100	69,951	69,113	838
Fringes	29,580	24,638	24,633	5
Other services & charges	22,619	24,513	24,509	4
Supplies	100	109	108	1
	124,399	119,211	118,363	848
Congregate Meals:				
Personal services	87,050	90,252	83,511	6,741
Fringes	24,010	20,732	20,727	5
Other services & charges	325,680	326,634	326,630	4
Supplies	100	72	72	-
	436,840	437,690	430,940	6,750
Home Delivered Meals:				
Other services & charges	407,760	524,767	524,766	1
Capital outlays	88,000	-	-	-
	495,760	524,767	524,766	1

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
AREA AGENCY ON AGING

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Area Agency on Aging, continued				
Vision Center:				
Personal services	37,050	36,901	37,092	(191)
Fringes	15,881	20,831	20,828	3
Other services & charges	9,700	7,693	7,693	-
Supplies	12,000	8,708	8,707	1
	74,631	74,133	74,320	(187)
Senior Employment:				
Other services & charges	132,093	133,394	133,393	1
	132,093	133,394	133,393	1
Pre-Admission Assessment Program:				
Personal services	619,605	648,963	645,938	3,025
Fringes	240,950	232,484	232,479	5
Other services & charges	66,765	64,367	64,361	6
Supplies	1,835	1,945	1,944	1
	929,155	947,759	944,722	3,037
Health Promotion:				
Other services & charges	47,127	43,052	43,051	1
	47,127	43,052	43,051	1
Health Insurance Council:				
Other services & charges	50,500	60,198	60,198	-
	50,500	60,198	60,198	-
Medicaid Waiver Program:				
Personal services	457,440	377,843	382,479	(4,636)
Fringes	159,880	133,331	133,326	5
Other services & charges	30,900	29,825	29,823	2
Supplies	820	1,038	1,038	-
	649,040	542,037	546,666	(4,629)
Overnight Shelter:				
Other services & charges	4,200	8,330	8,330	-
	4,200	8,330	8,330	-
Unassigned Expenses:				
Other services & charges	500	20,067	20,066	1
	500	20,067	20,066	1
Special NHT:				
Other services & charges	3,500	-	-	-
Supplies	1,500	-	-	-
	5,000	-	-	-
ADRC:				
Other services & charges	40,000	35,697	35,697	-
Supplies	100	-	-	-
	40,100	35,697	35,697	-
Care Transition:				
Personal services	-	2,401	2,399	2
Fringes	-	263	261	2
	-	2,664	2,660	4
Total Area Agency on Aging	$ 11,623,122	$ 11,886,864	$ 11,861,391	$ 25,473

COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Administration:				
Personal services	$ 509,682	$ 476,022	$ 478,484	$ (2,462)
Fringes	244,519	234,379	233,868	511
Other services & charges	1,383,796	1,350,598	1,349,712	886
Supplies	17,350	15,342	15,295	47
Capital outlays	41,711	39,545	39,542	3
	2,197,058	2,115,886	2,116,901	(1,015)
Adoption Services:				
Personal services	62,780	78,736	80,106	(1,370)
Fringes	23,383	30,691	29,807	884
Other services & charges	3,075,450	3,198,408	3,196,900	1,508
Supplies	1,000	702	702	-
	3,162,613	3,308,537	3,307,515	1,022
Counseling:				
Other services & charges	5,195,000	5,411,767	5,411,766	1
	5,195,000	5,411,767	5,411,766	1
Day Care:				
Other services & charges	5,000	11,532	11,531	1
	5,000	11,532	11,531	1
Day Treatment:				
Other services & charges	35,000	6,444	6,443	1
	35,000	6,444	6,443	1
Information & Referral:				
Personal services	202,101	191,193	189,345	1,848
Fringes	70,634	83,538	83,152	386
Other services & charges	11,950	6,992	6,714	278
Supplies	950	998	997	1
	285,635	282,721	280,208	2,513
Life Skills:				
Other services & charges	40,000	18	18	-
	40,000	18	18	-
Child Abuse Protective Services:				
Personal services	324,406	332,662	332,868	(206)
Fringes	104,753	107,327	106,029	1,298
Other services & charges	41,000	38,985	37,904	1,081
Supplies	2,500	2,183	2,183	-
	472,659	481,157	478,984	2,173
General Protective Services:				
Personal services	2,334,243	2,160,575	2,159,470	1,105
Fringes	1,018,117	878,637	877,307	1,330
Other services & charges	456,050	465,392	464,795	597
Supplies	10,000	10,349	10,141	208
	3,818,410	3,514,953	3,511,713	3,240

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
CHILDREN'S BUREAU

Schedule of Expenditures
Budget and Actual

For the Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Children's Bureau, continued:				
Human Services Development Fund:				
Personal services	54,000	57,000	56,771	229
Fringes	5,931	6,156	5,904	252
Other services & charges	18,000	11,140	11,140	-
	77,931	74,296	73,815	481
Alternative Treatment:				
Other services & charges	69,000	61,079	61,078	1
	69,000	61,079	61,078	1
Group Homes - 75%:				
Other services & charges	1,902,000	1,762,984	1,762,983	1
	1,902,000	1,762,984	1,762,983	1
Emergency Shelter:				
Other services & charges	590,900	448,909	448,909	-
	590,900	448,909	448,909	-
Foster Family:				
Personal services	724,002	745,022	744,651	371
Fringes	398,323	310,230	309,627	603
Other services & charges	2,861,550	2,246,373	2,245,692	681
Supplies	9,000	7,489	7,004	485
	3,992,875	3,309,114	3,306,974	2,140
Supervised Independent Living:				
Other services & charges	90,300	21,767	21,766	1
	90,300	21,767	21,766	1
IV-E Independent Living:				
Personal services	180,919	177,745	177,840	(95)
Fringes	70,748	71,489	72,091	(602)
Other services & charges	99,700	76,713	75,481	1,232
Supplies	14,600	6,258	6,257	1
Capital outlays	12,500	5,698	5,698	-
	378,467	337,903	337,367	536
Residential Services:				
Other services & charges	501,500	535,400	535,399	1
	501,500	535,400	535,399	1
SPLC:				
Personal services	1,100	11,390	12,514	(1,124)
Fringes	15,604	3,251	3,113	138
Other services & charges	274,047	376,139	376,109	30
Supplies	-	2	1	1
	290,751	390,782	391,737	(955)
Total Children's Bureau	$ 23,105,099	$ 22,075,249	$ 22,065,107	$ 10,142

PROPRIETARY FUNDS

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

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

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

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

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor Fund

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

Year Ended December 31, 2014

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 155,488	$ 111,121	$ 111,120	$ (1)
Patient fees	39,886,531	39,104,241	39,104,163	(78)
Miscellaneous revenue	3,762,268	4,687,546	4,685,488	(2,058)
Total operating revenues	43,804,287	43,902,908	43,900,771	(2,137)
Operating expenses:				
Salaries and wages	22,050,303	21,412,983	21,167,946	245,037
Employee benefits	12,072,540	11,393,129	11,061,893	331,236
Other services & charges	6,943,511	8,367,463	8,367,792	(329)
Supplies	3,395,073	3,223,384	3,223,273	111
Total operating expenses	44,461,427	44,396,959	43,820,904	576,055
Operating income (loss)	(657,140)	(494,051)	79,867	573,918
Nonoperating revenues (expenses)				
Grants	-	23,464	23,464	-
Interest	1,037	1,055	1,052	(3)
Total nonoperating revenues (expenses), net	1,037	24,519	24,516	(3)
Income (loss) before transfers	(656,103)	(469,532)	104,383	573,915
Transfers - out	(80,558)	(80,199)	(80,198)	1
Net transfers	(80,558)	(80,199)	(80,198)	1
Change in fund net position	$ (736,661)	$ (549,731)	$ 24,185	$ 573,916

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Westmoreland Manor:				
Administration:				
Personal services	$ 185,121	$ 211,115	$ 196,728	$ 14,387
Fringes	123,297	86,181	86,178	3
Other services & charges	2,865,985	3,342,722	3,342,713	9
Supplies	12,800	8,373	8,370	3
	3,187,203	3,648,391	3,633,989	14,402
Business Office:				
Personal services	443,461	430,371	415,044	15,327
Fringes	191,367	160,552	160,544	8
Other services & charges	3,969	639	638	1
Supplies	450	650	567	83
	639,247	592,212	576,793	15,419
Admissions:				
Personal services	163,475	165,812	167,090	(1,278)
Fringes	89,576	62,998	62,987	11
Other services & charges	28,847	23,965	23,964	1
Supplies	3,750	2,714	2,713	1
	285,648	255,489	256,754	(1,265)
Purchasing:				
Personal services	323,607	329,140	301,140	28,000
Fringes	171,381	145,756	145,750	6
Other services & charges	32,246	3,445	3,444	1
Supplies	16,800	14,757	14,756	1
	544,034	493,098	465,090	28,008
Switchboard:				
Personal services	182,736	208,130	197,541	10,589
Fringes	85,352	110,303	110,299	4
Other services & charges	21,110	16,664	16,663	1
Supplies	75	30	30	-
	289,273	335,127	324,533	10,594
Housekeeping:				
Personal services	1,376,636	1,265,301	1,249,001	16,300
Fringes	863,746	889,502	889,496	6
Other services & charges	98,020	83,120	83,119	1
Supplies	72,700	67,276	67,275	1
	2,411,102	2,305,199	2,288,891	16,308
Security:				
Personal services	133,496	143,590	143,589	1
Fringes	10,212	10,932	10,932	-
Supplies	550	201	201	-
	144,258	154,723	154,722	1
Motor Pool:				
Personal services	42,413	42,517	41,253	1,264
Fringes	20,177	18,015	18,011	4
Other services & charges	12,240	11,434	11,434	-
Supplies	12,000	10,983	10,983	-
	86,830	82,949	81,681	1,268

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Plant Operations:				
Personal services	660,359	570,398	564,545	5,853
Fringes	365,215	312,980	312,975	5
Other services & charges	1,196,732	1,191,132	1,191,130	2
Supplies	165,200	176,757	176,756	1
	2,387,506	2,251,267	2,245,406	5,861
Dietary:				
Personal services	2,022,501	1,954,582	1,972,975	(18,393)
Fringes	1,016,938	951,070	951,064	6
Other services & charges	23,971	23,461	23,459	2
Supplies	1,213,139	1,136,435	1,136,431	4
	4,276,549	4,065,548	4,083,929	(18,381)
Cafeteria:				
Personal services	43,168	44,790	35,150	9,640
Fringes	26,170	18,100	18,095	5
Supplies	74,500	72,330	72,328	2
	143,838	135,220	125,573	9,647
Nursing Administration:				
Personal services	2,684,282	2,536,487	2,481,500	54,987
Fringes	1,784,516	1,516,871	1,516,863	8
Other services & charges	139,174	129,552	129,549	3
Supplies	3,500	3,553	3,553	-
	4,611,472	4,186,463	4,131,465	54,998
Nursing Staff:				
Personal services	10,974,506	10,503,103	10,431,433	71,670
Fringes	5,857,233	5,662,609	5,552,566	110,043
Other services & charges	-	23,617	23,616	1
	16,831,739	16,189,329	16,007,615	181,714
Inservice:				
Personal services	389,952	623,818	628,314	(4,496)
Fringes	235,439	270,832	270,828	4
Other services & charges	11,896	5,355	5,355	-
Supplies	1,125	1,011	1,010	1
	638,412	901,016	905,507	(4,491)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Medical Records:				
Personal services	68,414	68,953	68,603	350
Fringes	37,966	33,791	33,786	5
Other services & charges	15,327	4,306	4,304	2
Supplies	2,979	2,668	2,668	-
	124,686	109,718	109,361	357
Case Management				
Personal services	529,597	530,196	516,880	13,316
Fringes	186,732	159,259	159,254	5
Other services & charges	4,367	406	406	-
Supplies	200	83	83	-
	720,896	689,944	676,623	13,321
Pharmacy:				
Supplies	634,890	684,643	684,642	1
	634,890	684,643	684,642	1
Central Supply:				
Personal services	102,491	106,087	108,586	(2,499)
Fringes	65,410	39,110	39,106	4
Other services & charges	222,643	229,488	229,486	2
Supplies	827,000	821,002	821,000	2
	1,217,544	1,195,687	1,198,178	(2,491)
Physical Therapy:				
Other services & charges	562,620	459,234	459,233	1
Supplies	1,600	856	855	1
	564,220	460,090	460,088	2
Occupational Therapy:				
Other services & charges	548,140	594,626	594,626	-
Supplies	8,250	6,775	6,773	2
	556,390	601,401	601,399	2
Speech:				
Other services & charges	297,990	296,793	296,793	-
	297,990	296,793	296,793	-
Laundry:				
Personal services	643,434	634,041	627,938	6,103
Fringes	403,874	392,801	392,796	5
Other services & charges	16,700	7,864	7,863	1
Supplies	83,752	82,393	82,392	1
	1,147,760	1,117,099	1,110,989	6,110
IV Therapy:				
Supplies	60,333	62,129	62,128	1
	60,333	62,129	62,128	1
Respiratory Therapy:				
Other services & charges	375,000	370,492	370,856	(364)
Supplies	56,590	43,685	43,683	2
	431,590	414,177	414,539	(362)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Westmoreland Manor

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Barber & Beautician:				
Personal services	68,445	68,445	67,870	575
Fringes	29,222	29,115	29,111	4
Supplies	4,915	4,368	4,367	1
	102,582	101,928	101,348	580
Volunteer Services:				
Other services & charges	4,525	2,237	2,237	-
Supplies	1,125	234	233	1
	5,650	2,471	2,470	1
Social Services:				
Personal services	376,211	352,838	357,089	(4,251)
Fringes	181,547	155,842	155,837	5
Other services & charges	360	202	201	1
Supplies	650	384	384	-
	558,768	509,266	513,511	(4,245)
Recreation:				
Personal services	624,591	610,317	582,727	27,590
Fringes	326,297	365,721	365,716	5
Other services & charges	36,332	29,733	29,731	2
Supplies	20,125	18,986	18,985	1
	1,007,345	1,024,757	997,159	27,598
Independent Living:				
Personal services	11,407	12,952	12,950	2
Fringes	873	789	789	-
Other services & charges	36,210	37,792	37,788	4
Supplies	200	107	107	-
	48,690	51,640	51,634	6
Construction:				
Supplies	115,875	1	-	1
	115,875	1	-	1
Unassigned Expenses:				
Fringes	-	-	(221,090)	221,090
Other services & charges	389,107	1,479,184	1,479,184	-
	389,107	1,479,184	1,258,094	221,090
Total Westmoreland Manor	$ 44,461,427	$ 44,396,959	$ 43,820,904	$ 576,055

COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund

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

Year Ended December 31, 2014

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 5,361,626	$ 5,068,098	$ 5,068,146	$ 48
Miscellaneous revenue	80,955	72,647	72,576	(71)
Total operating revenues	5,442,581	5,140,745	5,140,722	(23)
Operating expenses:				
Salaries and wages	4,467,120	3,150,739	3,154,152	(3,413)
Employee benefits	546,376	1,442,240	1,427,696	14,544
Other services & charges	2,988,623	4,161,898	3,879,129	282,769
Supplies	1,030,379	237,183	237,174	9
Total operating expenses	9,032,498	8,992,060	8,698,151	293,909
Operating income (loss)	(3,589,917)	(3,851,315)	(3,557,429)	293,886
Nonoperating revenues (expenses)				
Interest	2,000	1,948	1,946	(2)
Loss on disposal of capital assets	-	-	(1,025)	(1,025)
Interest expense	(639,660)	(356,908)	(356,908)	-
Total nonoperating revenues	(637,660)	(354,960)	(355,987)	(1,027)
Income (loss) before transfers	(4,227,577)	(4,206,275)	(3,913,416)	292,859
Transfers - in	3,050,479	2,920,196	2,920,195	(1)
Transfers - out	(33,560)	(33,666)	(33,666)	-
Net transfers	3,016,919	2,886,530	2,886,529	(1)
Change in fund net position	$ (1,210,658)	$ (1,319,745)	$ (1,026,887)	$ 292,858

COUNTY OF WESTMORELAND, PENNSYLVANIA
911 Surcharge Fund

Schedule of Expenses
Budget and Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
911 Eligible				
Personal services	$ 1,253,369	$ 1,069,252	$ 1,068,800	$ 452
Fringes	546,376	499,986	485,449	14,537
Other services & charges	2,904,517	3,517,978	3,235,219	282,759
Supplies	112,590	17,299	17,299	-
Capital outlays	245,324	(10,326)	(10,327)	1
	5,062,176	5,094,189	4,796,440	297,749
911 Non-Eligible				
Other services & charges	195,488	492,632	492,622	10
Supplies	12,625	10,986	10,983	3
Capital outlays	-	181,886	181,886	-
	208,113	685,504	685,491	13
911 Eligible Wireless				
Personal services	2,281,090	2,081,487	2,085,352	(3,865)
Fringes	932,661	942,254	942,247	7
Other services & charges	528,278	508,196	508,196	-
Supplies	195,519	32,920	32,915	5
Capital outlays	464,321	4,418	4,418	-
	4,401,869	3,569,275	3,573,128	(3,853)
Total 911 Surcharge	$ 9,672,158	$ 9,348,968	$ 9,055,059	$ 293,909

COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund

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

Year Ended December 31, 2014

	Original Budget	Budget	Actual	Variance-Positive (Negative)
Operating revenues:				
Charges for services	$ 60,365,132	$ 61,917,774	$ 61,917,773	$ (1)
Miscellaneous revenue	5,127	423,507	423,507	-
Total operating revenues	60,370,259	62,341,281	62,341,280	(1)
Operating expenses:				
Salaries and wages	222,049	281,210	288,714	(7,504)
Employee benefits	124,817	130,816	118,417	12,399
Other services & charges	59,053,618	61,030,580	61,030,569	11
Supplies	3,300	3,657	3,656	1
Total operating expenses	59,403,784	61,446,263	61,441,356	4,907
Operating income (loss)	966,475	895,018	899,924	4,906
Nonoperating revenues				
Interest	17,403	25,370	25,366	(4)
Total nonoperating revenues	17,403	25,370	25,366	(4)
Income (loss) before transfers	983,878	920,388	925,290	4,902
Transfers - out	(983,878)	(529,571)	(529,570)	1
Net Transfers	(983,878)	(529,571)	(529,570)	1
Change in fund net position	$ -	$ 390,817	$ 395,720	$ 4,903

COUNTY OF WESTMORELAND, PENNSYLVANIA
Healthchoices Fund

Schedule of Expenses
Budget & Actual

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Healthchoices-SW				
Personal services	$ 222,049	$ 281,210	$ 288,714	$ (7,504)
Fringes	124,817	130,816	118,417	12,399
Other services & charges	4,068,072	4,660,625	4,660,614	11
Supplies	982	1,843	1,842	1
Capital outlays	2,318	1,814	1,814	-
	4,418,238	5,076,308	5,071,401	4,907
Healthchoices-SW Services				
Other services & charges	54,985,546	56,369,955	56,369,955	-
	54,985,546	56,369,955	56,369,955	-
Total Healthchoices	$ 59,403,784	$ 61,446,263	$ 61,441,356	$ 4,907

NONMAJOR FUNDS

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS:				
Cash and cash equivalents	$ 6,840,142	$ 21,141	$ 6,780,482	$ 13,641,765
Receivables:				
Other governmental grants	1,226,685	-	690,921	1,917,606
Other	298,329	-	15,617	313,946
Due from other funds	-	-	11,214	11,214
Other assets	5,832	-	2,238	8,070
Restricted assets				
Cash and cash equivalents	-	-	4,454,187	4,454,187
Interfund loan receivable	-	-	2,110,642	2,110,642
Total assets	8,370,988	21,141	14,065,301	22,457,430
LIABILITIES:				
Accrued liabilities	985,320	-	995,862	1,981,182
Due to other funds	277,077	-	1,234,336	1,511,413
Total liabilities	1,262,397	-	2,230,198	3,492,595
FUND BALANCE:				
Restricted for:				
Road and bridge improvement	603,236	-	-	603,236
Child support enforcement	3,957,690	-	-	3,957,690
Information and refferal	243,158	-	-	243,158
Hazardous materials	303,796	-	-	303,796
Criminal supervision	2,132	-	-	2,132
Information technology	494,197	-	-	494,197
Tourism promotion	86,857	-	-	86,857
Inmate welfare	329,318	-	-	329,318
ACT 13 projects	1,088,207	-	-	1,088,207
Capital projects	-	-	5,736,985	5,736,985
Elections	-	-	55,224	55,224
Community development projects	-	-	6,042,894	6,042,894
Debt payments on General Obligation Bonds	-	21,141	-	21,141
Unassigned	-	-	-	-
Total fund balance	7,108,591	21,141	11,835,103	18,964,835
Total liabilities and fund balance	$ 8,370,988	$ 21,141	$ 14,065,301	$ 22,457,430

COUNTY OF WESTMORELAND, PENNSYLVANIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES:				
Taxes, Hotel	$ 1,253,148	$ -	$ -	$ 1,253,148
Federal grants	8,210,951	-	4,039,305	12,250,256
State and local grants	5,114,413	-	1,319,346	6,433,759
Departmental charges	1,927,782	-	-	1,927,782
Interest income	1,966	-	27,486	29,452
Other revenue	104,807	-	429,007	533,814
Total revenues	16,613,067	-	5,815,144	22,428,211
EXPENDITURES:				
Current operating:				
General government	1,694,742	-	359,856	2,054,598
Judicial	4,176,982	-	2,615,935	6,792,917
Public safety	649,723	-	556,123	1,205,846
Culture and recreation	-	-	3,627	3,627
Human services	6,975,886	-	-	6,975,886
Public works	1,763,782	-	63,084	1,826,866
Conservation development	-	-	4,145,632	4,145,632
Debt service				
Principal retirement	-	11,370,000	-	11,370,000
Interest and fiscal charges	-	1,297,532	-	1,297,532
Total expenditures	15,261,115	12,667,532	7,744,257	35,672,904
Excess (deficiency) of revenues over expenditures	1,351,952	(12,667,532)	(1,929,113)	(13,244,693)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,526,854	12,667,532	915	14,195,301
Transfers out	(2,273,508)	-	(1,329,151)	(3,602,659)
Total other financing sources (uses)	(746,654)	12,667,532	(1,328,236)	10,592,642
Net change in fund balance	605,298	-	(3,257,349)	(2,652,051)
Fund balance, beginning of year	6,503,293	21,141	15,092,452	21,616,886
Fund balance, end of year	$ 7,108,591	$ 21,141	$ 11,835,103	$ 18,964,835

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

December 31, 2014

	Liquid Fuels	Domestic Relations	Human Services	Hazmat Response	Offender Supervision	Record Improvement
ASSETS:						
Cash and cash equivalents	$ 860,236	$ 3,141,503	$ 245,558	$ 286,603	$ 83,728	$ 279,594
Receivables:						
Other governmental grants	28,276	1,178,284	9,799	10,326	-	-
Other	280	3,774	98,074	10,929	52,854	7,540
Other assets	-	4,691	1,141	-	-	-
Total assets	888,792	4,328,252	354,572	307,858	136,582	287,134
LIABILITIES:						
Accrued liabilities	204,219	312,785	108,287	3,808	-	20,214
Due to other funds	81,337	57,777	3,127	254	134,450	-
Total liabilities	285,556	370,562	111,414	4,062	134,450	20,214
FUND BALANCE:						
Fund balance:						
Restricted for:						
Road and bridge improvement	603,236	-	-	-	-	-
Child support enforcement	-	3,957,690	-	-	-	-
Information and refferal	-	-	243,158	-	-	-
Hazardous materials	-	-	-	303,796	-	-
Criminal supervision	-	-	-	-	2,132	-
Information technology	-	-	-	-	-	266,920
Tourism promotion	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-
ACT 13 projects	-	-	-	-	-	-
Total fund balance	603,236	3,957,690	243,158	303,796	2,132	266,920
Total liabilities and fund balance	$ 888,792	$ 4,328,252	$ 354,572	$ 307,858	$ 136,582	$ 287,134

Prothonotary Automation	Hotel Tax	Prison Canteen	Recorder of Deeds Improvement	Clerk of Courts Computer Surcharge	Booking Center	Register of Wills Automation	Act 13	Total
$ 110,137	$ 205,314	$ 150,763	$ 49,507	$ 20,570	$ 203,232	$ 44,789	$ 1,158,608	$ 6,840,142
-	-	-	-	-	-	-	-	1,226,685
3,445	86,576	6,898	11,310	1,325	13,041	2,180	103	298,329
-	-	-	-	-	-	-	-	5,832
113,582	291,890	157,661	60,817	21,895	216,273	46,969	1,158,711	8,370,988
11,212	204,901	44,616	-	4,774	-	-	70,504	985,320
-	132	-	-	-	-	-	-	277,077
11,212	205,033	44,616	-	4,774	-	-	70,504	1,262,397
-	-	-	-	-	-	-	-	603,236
-	-	-	-	-	-	-	-	3,957,690
-	-	-	-	-	-	-	-	243,158
-	-	-	-	-	-	-	-	303,796
-	-	-	-	-	-	-	-	2,132
102,370			60,817	17,121		46,969	-	494,197
-	86,857	-	-	-	-	-	-	86,857
-	-	113,045	-	-	216,273	-	-	329,318
-	-	-	-	-	-	-	1,088,207	1,088,207
102,370	86,857	113,045	60,817	17,121	216,273	46,969	1,088,207	7,108,591
$ 113,582	$ 291,890	$ 157,661	$ 60,817	$ 21,895	$ 216,273	$ 46,969	$ 1,158,711	$ 8,370,988

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

For the Year Ended December 31, 2014

	Liquid Fuels	Domestic Relations	Human Services	Hazmat Response	Offender Supervision	Record Improvement
REVENUES:						
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	331,747	2,676,190	5,203,014	-	-	-
State and local grants	885,484	417,287	1,505,831	21,676	-	-
Departmental charges	-	63,774	372,707	74,975	536,301	84,264
Interest income	10	558	-	120	-	185
Other revenue	6,207	84,185	620	13,780	-	-
Total Revenues	1,223,448	3,241,994	7,082,172	110,551	536,301	84,449
EXPENDITURES:						
Current operating:						
General government	-	-	-	-	-	144,601
Judicial	-	3,996,531	-	-	-	-
Public safety	-	-	-	86,646	-	-
Human services	-	-	6,975,886	-	-	-
Public works	1,085,025	-	-	-	-	-
Total Expenditures	1,085,025	3,996,531	6,975,886	86,646	-	144,601
Excess (deficiency) of revenues over expenditures	138,423	(754,537)	106,286	23,905	536,301	(60,152)
Other financing sources (uses):						
Transfers in	-	1,401,854	125,000	-	-	-
Transfers out	(81,337)	(211,735)	(1,328)	(4,881)	(536,301)	(13,080)
Total other financing sources (uses)	(81,337)	1,190,119	123,672	(4,881)	(536,301)	(13,080)
Net change in fund balance	57,086	435,582	229,958	19,024	-	(73,232)
Fund balance, beginning of year	546,150	3,522,108	13,200	284,772	2,132	340,152
Fund balance, end of year	$ 603,236	$ 3,957,690	$ 243,158	$ 303,796	$ 2,132	$ 266,920

Prothonotary Automation	Hotel Taxes	Prison Canteen	Recorder of Deeds Improvement	Clerk of Courts Computer Surcharge	Booking Center	Register of Wills Automation	Act 13	Total
$ -	$ 1,253,148	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,253,148
-	-	-	-	-	-	-	-	8,210,951
-	-	-	-	-	-	-	2,284,135	5,114,413
45,560	1,390	443,201	126,396	14,702	126,483	38,029	-	1,927,782
86	-	46	68	15	10	-	868	1,966
-	-	15	-	-	-	-	-	104,807
45,646	1,254,538	443,262	126,464	14,717	126,493	38,029	2,285,003	16,613,067
-	1,244,934	-	-	-	-	-	305,207	1,694,742
107,584	-	-	-	34,330	-	38,537	-	4,176,982
-	-	512,830	-	-	50,247	-	-	649,723
-	-	-	-	-	-	-	-	6,975,886
-	-	-	-	-	-	-	678,757	1,763,782
107,584	1,244,934	512,830	-	34,330	50,247	38,537	983,964	15,261,115
(61,938)	9,604	(69,568)	126,464	(19,613)	76,246	(508)	1,301,039	1,351,952
-	-	-	-	-	-	-	-	1,526,854
-	(1,270)	-	(151,388)	-	-	-	(1,272,188)	(2,273,508)
-	(1,270)	-	(151,388)	-	-	-	(1,272,188)	(746,654)
(61,938)	8,334	(69,568)	(24,924)	(19,613)	76,246	(508)	28,851	605,298
164,308	78,523	182,613	85,741	36,734	140,027	47,477	1,059,356	6,503,293
$ 102,370	$ 86,857	$ 113,045	$ 60,817	$ 17,121	$ 216,273	$ 46,969	$ 1,088,207	$ 7,108,591

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, 2014

	Liquid Fuels				Domestic Relations				Human Services			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	3,616,325	331,747	331,747	-	2,693,320	2,676,190	2,676,190	-	5,500,086	5,218,895	5,203,014	(15,881)
State grants	920,799	885,486	885,484	(2)	580,000	417,287	417,287	-	496,294	1,474,342	1,474,331	(11)
Local grants	-	-	-	-	-	-	-	-	-	33,000	31,500	(1,500)
Departmental charges	-	-	-	-	73,700	63,776	63,774	(2)	-	372,707	372,707	-
Interest income	110	12	10	(2)	800	559	558	(1)	-	-	-	-
Other revenue	3,800	6,207	6,207	-	78,204	84,188	84,185	(3)	655	622	620	(2)
Total revenues	4,541,034	1,223,452	1,223,448	(4)	3,426,024	3,242,000	3,241,994	(6)	5,997,035	7,099,566	7,082,172	(17,394)
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	4,026,023	3,996,564	3,996,531	33	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	6,317,027	7,041,632	6,975,886	65,746
Public works	5,165,763	1,085,036	1,085,025	11	-	-	-	-	-	-	-	-
Total expenditures	5,165,763	1,085,036	1,085,025	11	4,026,023	3,996,564	3,996,531	33	6,317,027	7,041,632	6,975,886	65,746
Excess (deficiency) of revenues over expenditures	(624,729)	138,416	138,423	7	(599,999)	(754,564)	(754,537)	27	(319,992)	57,934	106,286	48,352
Other financing sources (uses):												
Transfers in	434,840	-	-	-	1,414,365	1,401,855	1,401,854	(1)	125,000	125,000	125,000	-
Transfers out	(88,000)	(81,338)	(81,337)	1	(212,386)	(211,736)	(211,735)	1	(459)	(1,329)	(1,328)	1
Total other financing sources (uses)	346,840	(81,338)	(81,337)	1	1,201,979	1,190,119	1,190,119	-	124,541	123,671	123,672	1
Net change in fund balance	(277,889)	57,078	57,086	8	601,980	435,555	435,582	27	(195,451)	181,605	229,958	48,353
Fund balance-beginning of year	546,150	546,150	546,150	-	3,522,108	3,522,108	3,522,108	-	13,200	13,200	13,200	-
Fund balance-ending	$ 268,261	$ 603,228	$ 603,236	$ 8	$ 4,124,088	$ 3,957,663	$ 3,957,690	$ 27	$ (182,251)	$ 194,805	$ 243,158	$ 48,353

(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, 2014

	Hazardous Materials Response				Offender Supervision				Record Improvement			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	11,350	21,676	21,676	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	75,350	74,975	74,975	-	500,000	536,302	536,301	(1)	106,800	84,264	84,264	-
Interest income	100	121	120	(1)	10	10	-	(10)	480	185	185	-
Other revenue	-	13,781	13,780	(1)	-	-	-	-	-	-	-	-
Total revenues	86,800	110,553	110,551	(2)	500,010	536,312	536,301	(11)	107,280	84,449	84,449	-
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	70,845	144,604	144,601	3
Judicial	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	101,740	86,657	86,646	11	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	101,740	86,657	86,646	11	-	-	-	-	70,845	144,604	144,601	3
Excess (deficiency) of revenues over expenditures	(14,940)	23,896	23,905	9	500,010	536,312	536,301	(11)	36,435	(60,155)	(60,152)	3
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(618)	(4,882)	(4,881)	1	(500,010)	(536,312)	(536,301)	11	(13,080)	(13,080)	(13,080)	-
Total other financing sources (uses)	(618)	(4,882)	(4,881)	1	(500,010)	(536,312)	(536,301)	11	(13,080)	(13,080)	(13,080)	-
Net change in fund balance	(15,558)	19,014	19,024	10	-	-	-	-	23,355	(73,235)	(73,232)	3
Fund balance-beginning of year	284,772	284,772	284,772	-	2,132	2,132	2,132	-	340,152	340,152	340,152	-
Fund balance-ending	$ 269,214	$ 303,786	$ 303,796	$ 10	$ 2,132	$ 2,132	$ 2,132	$ -	$ 363,507	$ 266,917	$ 266,920	$ 3

(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, 2014

	Prothonotary Automation				Hotel Tax				Prison Canteen			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ 1,100,000	$ 1,253,149	$ 1,253,148	$ (1)	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-	-	-
Departmental charges	52,000	45,560	45,560	-	2,000	1,389	1,390	1	460,000	443,201	443,201	-
Interest income	300	87	86	(1)	300	-	-	-	55	48	46	(2)
Other revenue	-	-	-	-	-	-	-	-	50	15	15	-
Total revenues	52,300	45,647	45,646	(1)	1,102,300	1,254,538	1,254,538	-	460,105	443,264	443,262	(2)
Expenditures:												
Current operating:												
General government	-	-	-	-	1,100,000	1,244,935	1,244,934	1	-	-	-	-
Judicial	222,509	107,585	107,584	1	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	561,466	512,836	512,830	6
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	222,509	107,585	107,584	1	1,100,000	1,244,935	1,244,934	1	561,466	512,836	512,830	6
Excess (deficiency) of revenues over expenditures	(170,209)	(61,938)	(61,938)	-	2,300	9,603	9,604	1	(101,361)	(69,572)	(69,568)	4
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,300)	(1,270)	(1,270)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,300)	(1,270)	(1,270)	-	-	-	-	-
Net change in fund balance	(170,209)	(61,938)	(61,938)	-	-	8,333	8,334	1	(101,361)	(69,572)	(69,568)	4
Fund balance-beginning of year	164,308	164,308	164,308	-	78,523	78,523	78,523	-	182,613	182,613	182,613	-
Fund balance-ending	$ (5,901)	$ 102,370	$ 102,370	$ -	$ 78,523	$ 86,856	$ 86,857	$ 1	$ 81,252	$ 113,041	$ 113,045	$ 4

(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, 2014

	Recorder of Deeds Improvement				Clerk of Courts Computer Surcharge				Booking Center			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal grants	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-				-				-
Departmental charges	160,000	126,396	126,396	-	15,100	14,702	14,702	-	110,000	126,484	126,483	(1)
Interest income	115	69	68	(1)	24	15	15	-	36	11	10	(1)
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	160,115	126,465	126,464	(1)	15,124	14,717	14,717	-	110,036	126,495	126,493	(2)
Expenditures:												
Current operating:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	21,541	34,332	34,330	2	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	114,850	50,248	50,247	1
Human services	-	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	21,541	34,332	34,330	2	114,850	50,248	50,247	1
Excess (deficiency) of revenues over expenditures	160,115	126,465	126,464	(1)	(6,417)	(19,615)	(19,613)	2	(4,814)	76,247	76,246	(1)
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(151,388)	(151,388)	(151,388)	-	-	-	-	-	-	-	-	-
Net change in fund balance	8,727	(24,923)	(24,924)	(1)	(6,417)	(19,615)	(19,613)	2	(4,814)	76,247	76,246	(1)
Fund balance-beginning of year	85,741	85,741	85,741	-	36,734	36,734	36,734	-	140,027	140,027	140,027	-
Fund balance-ending	$ 94,468	$ 60,818	$ 60,817	$ (1)	30,317	17,119	17,121	2	135,213	216,274	216,273	(1)

(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, 2014

	Register of Wills Automation				Act 13				Total			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:												
Taxes, Hotel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,100,000	$ 1,253,149	$ 1,253,148	$ (1)
Federal grants	-	-	-	-	-	-	-	-	11,809,731	8,226,832	8,210,951	(15,881)
State grants	-	-	-	-	2,084,140	2,284,136	2,284,135	(1)	4,092,583	5,082,927	5,082,913	(14)
Local grants				-				-	-	33,000	31,500	(1,500)
Departmental charges	40,000	38,030	38,029	(1)	-	-	-	-	1,594,950	1,927,786	1,927,782	(4)
Interest income	-	-	-	-	850	871	868	(3)	3,180	1,988	1,966	(22)
Other revenue	-	-	-	-	-	-	-	-	82,709	104,813	104,807	(6)
Total revenues	40,000	38,030	38,029	(1)	2,084,990	2,285,007	2,285,003	(4)	18,683,153	16,630,495	16,613,067	(17,428)
Expenditures:												
Current operating:												
General government	-	-	-	-	305,207	305,207	305,207	-	1,476,052	1,694,746	1,694,742	4
Judicial	3,500	38,540	38,537	3	-	-	-	-	4,273,573	4,177,021	4,176,982	39
Public safety	-	-	-	-	-	-	-	-	778,056	649,741	649,723	18
Human services	-	-	-	-	-	-	-	-	6,317,027	7,041,632	6,975,886	65,746
Public works	-	-	-	-	-	678,757	678,757	-	5,165,763	1,763,793	1,763,782	11
Total expenditures	3,500	38,540	38,537	3	305,207	983,964	983,964	-	18,010,471	15,326,933	15,261,115	65,818
Excess (deficiency) of revenues over expenditures	36,500	(510)	(508)	2	1,779,783	1,301,043	1,301,039	(4)	672,682	1,303,562	1,351,952	48,390
Other financing sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	1,974,205	1,526,855	1,526,854	(1)
Transfers out	-	-	-	-	(1,707,028)	(1,272,188)	(1,272,188)	-	(2,675,269)	(2,273,523)	(2,273,508)	15
Total other financing sources (uses)	-	-	-	-	(1,707,028)	(1,272,188)	(1,272,188)	-	(701,064)	(746,668)	(746,654)	14
Net change in fund balance	36,500	(510)	(508)	2	72,755	28,855	28,851	(4)	(28,382)	556,894	605,298	48,404
Fund balance-beginning of year	47,477	47,477	47,477	-	1,059,356	1,059,356	1,059,356	-	6,503,293	6,503,293	6,503,293	-
Fund balance-ending	$ 83,977	$ 46,967	$ 46,969	$ 2	$ 1,132,111	$ 1,088,211	$ 1,088,207	$ (4)	$ 6,474,911	$ 7,060,187	$ 7,108,591	$ 48,404

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Liquid Fuels:				
Other services & charges	$ 484,993	$ 497,298	$ 497,295	$ 3
Supplies	252,320	264,225	264,218	7
Capital outlays	4,347,450	242,856	242,855	1
	5,084,763	1,004,379	1,004,368	11
Act 44:				
Capital outlays	81,000	80,657	80,657	-
	81,000	80,657	80,657	-
Total Liquid Fuels	5,165,763	1,085,036	1,085,025	11
Domestic Relations:				
Personal services	2,255,387	2,130,269	2,130,267	2
Fringes	1,341,494	1,452,050	1,452,043	7
Other services & charges	405,787	395,593	395,571	22
Supplies	19,850	17,793	17,791	2
Capital outlays	3,505	859	859	-
Total Domestic Relations	4,026,023	3,996,564	3,996,531	33
Human Services Fund:				
Single Contract:				
Other services & charges	5,760,887	6,480,744	6,456,438	24,306
	5,760,887	6,480,744	6,456,438	24,306
Human Services Development Fund				
Information and Referral:				
Other services & charges	351,493	351,493	310,066	41,427
	351,493	351,493	310,066	41,427
Administration:				
Personal services	164,886	169,565	169,563	2
Fringes	29,978	29,491	29,488	3
Other services & charges	8,212	9,296	9,290	6
Supplies	750	389	387	2
Capital outlays	821	654	654	-
	204,647	209,395	209,382	13
Total Human Services	6,317,027	7,041,632	6,975,886	65,746
Hazardous Materials Response Fund:				
Hazardous Materials:				
Other services & charges	42,436	35,737	35,728	9
Supplies	12,275	12,344	12,342	2
Capital outlays	47,029	38,576	38,576	-
Total Hazardous Materials Response	101,740	86,657	86,646	11
Record Improvement Fund:				
Other services & charges	70,775	94,591	94,590	1
Supplies	70	23,921	23,920	1
Capital outlays	-	26,092	26,091	1
Total Record Improvement	70,845	144,604	144,601	3

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
Prothonotary Automation Fund:				
Other services & charges	22,509	83,765	83,765	-
Supplies	-	9,239	9,238	1
Capital outlays	200,000	14,581	14,581	-
Total Prothonotary Automation	222,509	107,585	107,584	1
Hotel Taxes:				
Other services & charges	1,100,000	1,244,935	1,244,934	1
Total Hotel Taxes	1,100,000	1,244,935	1,244,934	1
Prison Canteen:				
Other services & charges	541,136	499,220	499,216	4
Supplies	18,930	13,182	13,181	1
Capital outlays	1,400	434	433	1
Total Prison Canteen	561,466	512,836	512,830	6
Clerk of Courts Computer Surcharge:				
Other services & charges	20,215	30,951	30,951	-
Supplies	-	80	79	1
Capital outlays	1,326	3,301	3,300	1
Total Clerk of Courts Computer Surcharge	21,541	34,332	34,330	2
Booking Center:				
Other services & charges	114,850	50,248	50,247	1
Total Booking Center	114,850	50,248	50,247	1
Register of Wills Automation:				
Other services & charges	3,500	3,108	3,108	-
Supplies	-	24,623	24,622	1
Capital outlays	-	10,809	10,807	2
Total Register of Wills Automation	3,500	38,540	38,537	3
Act 13:				
Marcellus Shale Restricted Bridges:				
Capital outlays	-	678,757	678,757	-
	-	678,757	678,757	-
Marcellus Shale Restricted Open Spaces:				
Other services & charges	305,207	305,207	305,207	-
	305,207	305,207	305,207	-
Total Act 13	305,207	983,964	983,964	-
Total Nonmajor Special Revenue	$ 18,010,471	$ 15,326,933	$ 15,261,115	$ 65,818

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, 2014

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

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

For the Year Ended December 31, 2014

	1993 F&G Refunding Bonds	1997 Refunding Bonds	1999 C Gen Oblig Bonds	General Obligation Bonds	Total
Revenues:					
Interest income	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-
Expenditures:					
Debt service:					
Principal retirement	2,585,000	115,000	-	8,670,000	11,370,000
Interest and fiscal charges	-	20,075	-	1,277,457	1,297,532
Total expenditures	2,585,000	135,075	-	9,947,457	12,667,532
Excess (deficiency) of revenues over expenditures	(2,585,000)	(135,075)	-	(9,947,457)	(12,667,532)
Other financing sources (uses):					
Transfers in	2,585,000	135,075	-	9,947,457	12,667,532
Total other financing sources (uses)	2,585,000	135,075	-	9,947,457	12,667,532
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	3,873	17,268	21,141
Fund balance, end of year	$ -	$ -	$ 3,873	$ 17,268	$ 21,141

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

Nonmajor Debt Service Funds

Year Ended December 31, 2014

	1993 F & G Refunding Bonds				1997 Refunding Bonds			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-	-	-	-
Expenditures:								
Debt service								
Principal retirement	811,380	2,585,001	2,585,000	1	115,000	115,000	115,000	-
Interest and fiscal charges	1,773,621	-	-	-	20,075	20,075	20,075	-
Total expenditures	2,585,001	2,585,001	2,585,000	1	135,075	135,075	135,075	-
Excess (deficiency) of revenues over expenditures	(2,585,001)	(2,585,001)	(2,585,000)	1	(135,075)	(135,075)	(135,075)	-
Other financing sources (uses):								
Transfers in	2,585,001	2,585,001	2,585,000	(1)	135,075	135,075	135,075	-
Total other financing sources (uses)	2,585,001	2,585,001	2,585,000	(1)	135,075	135,075	135,075	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance-beginning	-	-	-	-	-	-	-	-
Fund balance-ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

(continued)

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

Nonmajor Debt Service Funds

Year Ended December 31, 2014

	1999 C General Obligation Bonds				General Obligation Bonds			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Interest income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-	-	-	-
Expenditures:								
Debt service								
Principal retirement	-	-	-	-	4,334,679	8,670,001	8,670,000	1
Interest and fiscal charges	-	-	-	-	5,612,780	1,277,458	1,277,457	1
Total expenditures	-	-	-	-	9,947,459	9,947,459	9,947,457	2
Excess (deficiency) of revenues over expenditures	-	-	-	-	(9,947,459)	(9,947,459)	(9,947,457)	2
Other financing sources (uses):								
Transfers in	-	-	-	-	9,947,459	9,947,459	9,947,457	(2)
Total other financing sources (uses)	-	-	-	-	9,947,459	9,947,459	9,947,457	(2)
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balance-beginning	3,873	3,873	3,873	-	17,268	17,268	17,268	-
Fund balance-ending	$ 3,873	$ 3,873	$ 3,873	$ -	$ 17,268	$ 17,268	$ 17,268	$ -

(continued)

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

Nonmajor Debt Service Funds

Year Ended December 31, 2014

	Total			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:				
Interest income	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service				
Principal retirement	5,261,059	11,370,002	11,370,000	2
Interest and fiscal charges	7,406,476	1,297,533	1,297,532	1
Total expenditures	12,667,535	12,667,535	12,667,532	3
Excess (deficiency) of revenues over expenditures	(12,667,535)	(12,667,535)	(12,667,532)	3
Other financing sources (uses):				
Transfers in	12,667,535	12,667,535	12,667,532	(3)
Total other financing sources (uses)	12,667,535	12,667,535	12,667,532	(3)
Net change in fund balance	-	-	-	-
Fund balance-beginning	21,141	21,141	21,141	-
Fund balance-ending	$ 21,141	$ 21,141	$ 21,141	$ -

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

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

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

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

December 31, 2014

	Community Development	General Capital Reserve	Home Investment	County Election	2013 Bond Construction	Neighborhood Stabilization	Total
ASSETS:							
Cash and cash equivalents	$ -	$ 3,286,782	$ 3,385,998	$ 107,662	$ -	$ 40	$ 6,780,482
Receivables:							
Other governmental grants	568,872	-	115,224	6,825	-	-	690,921
Other	204	149	15,082	-	182	-	15,617
Due from other funds	-	-	-	-	-	11,214	11,214
Other assets	2,130	-	108	-	-	-	2,238
Restricted assets							
Cash and cash equivalents	759,741	-	-	-	3,694,446	-	4,454,187
Interfund loans receivable	2,110,642	-	-	-	-	-	2,110,642
Total assets	3,441,589	3,286,931	3,516,412	114,487	3,694,628	11,254	14,065,301
LIABILITIES:							
Accrued liabilities	604,478	-	133,273	-	258,111	-	995,862
Due to other funds	145,926	992,298	31,430	59,263	-	5,419	1,234,336
Total liabilities	750,404	992,298	164,703	59,263	258,111	5,419	2,230,198
FUND BALANCE:							
Fund balance							
Restricted for:							
Capital projects	-	2,294,633	-	-	3,436,517	5,835	5,736,985
Elections	-	-	-	55,224	-	-	55,224
Community development projects	2,691,185	-	3,351,709	-	-	-	6,042,894
Unassigned	-	-	-	-	-	-	-
Total fund balance	2,691,185	2,294,633	3,351,709	55,224	3,436,517	5,835	11,835,103
Total liabilities and fund balance	$ 3,441,589	$ 3,286,931	$ 3,516,412	$ 114,487	$ 3,694,628	$ 11,254	$ 14,065,301

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

For the Year Ended December 31, 2014

	Community Development	General Capital Reserve	Home Investment	County Election	2013 Bond Construction	Neighborhood Stabilization	Total
Revenues:							
Federal grants	$ 3,307,529	$ -	$ 545,884	$ 185,892	$ -	$ -	$ 4,039,305
State and local grants	816,934	-	502,412	-	-	-	1,319,346
Interest income	21,282	1,791	1,501	7	2,905	-	27,486
Other revenues	96,104	-	244,984	-	-	87,919	429,007
Total revenues	4,241,849	1,791	1,294,781	185,899	2,905	87,919	5,815,144
Expenditures:							
General government	-	-	-	82,693	277,163	-	359,856
Judcial	-	-	-	-	2,615,935	-	2,615,935
Public Safety	-	-	-	-	556,123	-	556,123
Culture and recreation	-	-	-	-	3,627	-	3,627
Conservation development	3,379,611	-	646,680	-	-	119,341	4,145,632
Public works	-	10	-	-	63,074	-	63,084
Total expenditures	3,379,611	10	646,680	82,693	3,515,922	119,341	7,744,257
Excess (deficiency) of revenues over expenditures	862,238	1,781	648,101	103,206	(3,513,017)	(31,422)	(1,929,113)
Other financing sources (uses):							
Transfers in	915	-	-	-	-	-	915
Transfers out	(90,556)	(1,237,636)	(959)	-	-	-	(1,329,151)
Total other financing sources (uses)	(89,641)	(1,237,636)	(959)	-	-	-	(1,328,236)
Net change in fund balance	772,597	(1,235,855)	647,142	103,206	(3,513,017)	(31,422)	(3,257,349)
Fund balance, beginning of year	1,918,588	3,530,488	2,704,567	(47,982)	6,949,534	37,257	15,092,452
Fund balance, end of year	$ 2,691,185	$ 2,294,633	$ 3,351,709	$ 55,224	$ 3,436,517	$ 5,835	$ 11,835,103

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, 2014

	Community Development				General Capital Reserve			
	Original Budget	Budget	Actual	Variance-Positive (Negative)	Original Budget	Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ 3,424,474	$ 3,307,529	$ 3,307,529	$ -	$ -	$ -	$ -	$ -
State and local grants	150,000	816,934	816,934	-	-	-	-	-
Interest income	85	21,284	21,282	(2)	2,500	2,500	1,791	(709)
Other revenue	104,677	96,106	96,104	(2)	-	-	-	-
Total revenues	3,679,236	4,241,853	4,241,849	(4)	2,500	2,500	1,791	(709)
Expenditures:								
Current operating:								
General government	-	-	-	-	-	-	-	-
Judcial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation development	4,058,524	3,379,628	3,379,611	17	-	-	-	-
Public works	-	-	-	-	-	10	10	-
Total expenditures	4,058,524	3,379,628	3,379,611	17	-	10	10	-
Excess (deficiency) of revenues over expenditures	(379,288)	862,225	862,238	13	2,500	2,490	1,781	(709)
Other financing sources (uses):								
Transfer in	41,400	915	915	-	-	-	-	-
Transfer (out)	(92,132)	(90,557)	(90,556)	1	(1,198,824)	(1,237,636)	(1,237,636)	-
Total other financing sources (uses)	(50,732)	(89,642)	(89,641)	1	(1,198,824)	(1,237,636)	(1,237,636)	-
Net change in fund balance	(430,020)	772,583	772,597	14	(1,196,324)	(1,235,146)	(1,235,855)	(709)
Fund Balance-beginning	1,918,588	1,918,588	1,918,588	-	3,530,488	3,530,488	3,530,488	-
Fund balance-ending	$ 1,488,568	$ 2,691,171	$ 2,691,185	$ 14	$ 2,334,164	$ 2,295,342	$ 2,294,633	$ (709)

(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, 2014

	Home Investment				County Election			
	Original Budget	Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ 549,940	$ 545,884	$ 545,884	$ -	$ 353,978	$ 185,892	$ 185,892	$ -
State and local grants	-	502,412	502,412	-	-	-	-	-
Interest income	1,340	1,502	1,501	(1)	5	7	7	-
Other revenue	300,080	244,985	244,984	(1)	-	-	-	-
Total revenues	851,360	1,294,783	1,294,781	(2)	353,983	185,899	185,899	-
Expenditures:								
Current operating:								
General government	-	-	-	-	75,800	82,693	82,693	-
Judcial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation development	652,480	646,707	646,680	27	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Total expenditures	652,480	646,707	646,680	27	75,800	82,693	82,693	-
Excess (deficiency) of revenues over expenditures	198,880	648,076	648,101	25	278,183	103,206	103,206	-
Other financing sources (uses):								
Transfer in	-	-	-	-	-	-	-	-
Transfer (out)	(41,676)	(960)	(959)	1	-	-	-	-
Total other financing sources (uses)	(41,676)	(960)	(959)	1	-	-	-	-
Net change in fund balance	157,204	647,116	647,142	26	278,183	103,206	103,206	-
Fund balance-beginning	2,704,567	2,704,567	2,704,567	-	(47,982)	(47,982)	(47,982)	-
Fund balance-ending	$ 2,861,771	$ 3,351,683	$ 3,351,709	$ 26	$ 230,201	$ 55,224	$ 55,224	$ -

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, 2014

	2013 Bond Construction				Neighborhood Stabilization			
	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Revenues:								
Federal grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and local grants	-	-	-	-	-	-	-	-
Interest income	2,000	2,906	2,905	(1)	-	-	-	-
Other revenue	-	-	-	-	-	87,920	87,919	(1)
Total revenues	2,000	2,906	2,905	(1)	-	87,920	87,919	(1)
Expenditures:								
Current operating:								
General government	48,000	277,164	277,163	1	-	-	-	-
Judcial	1,900,151	2,615,940	2,615,935	5	-	-	-	-
Public Safety	370,000	556,128	556,123	5	-	-	-	-
Culture and recreation	-	3,627	3,627	-	-	-	-	-
Conservation development	-	-	-	-	-	119,342	119,341	1
Public Works	935,000	63,074	63,074	-	-	-	-	-
Total expenditures	3,253,151	3,515,933	3,515,922	11	-	119,342	119,341	1
Excess (deficiency) of revenues over expenditures	(3,251,151)	(3,513,027)	(3,513,017)	10	-	(31,422)	(31,422)	-
Other financing sources (uses):								
Transfer in	-	-	-	-	-	-	-	-
Transfer (out)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(3,251,151)	(3,513,027)	(3,513,017)	10	-	(31,422)	(31,422)	-
Fund balance-beginning	6,949,534	6,949,534	6,949,534	-	37,257	37,257	37,257	-
Fund balance-ending	$ 3,698,383	$ 3,436,507	$ 3,436,517	$ 10	$ 37,257	$ 5,835	$ 5,835	$ -

(continued)

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

Nonmajor Capital Projects Funds

Year Ended December 31, 2014

	Total			
	Total Original Budget	Total Amended Budget	Total Actual	Variance-Positive (Negative)
Revenues:				
Federal grants	$ 4,328,392	$ 4,039,305	$ 4,039,305	$ -
State and local grants	150,000	1,319,346	1,319,346	-
Interest income	5,930	28,199	27,486	(713)
Other revenue	404,757	429,011	429,007	(4)
Total revenues	4,889,079	5,815,861	5,815,144	(717)
Expenditures:				
Current operating:				
General government	123,800	359,857	359,856	1
Judcial	1,900,151	2,615,940	2,615,935	5
Public Safety	370,000	556,128	556,123	5
Culture and recreation	-	3,627	3,627	-
Conservation development	4,711,004	4,145,677	4,145,632	45
Public Works	935,000	63,084	63,084	-
Total expenditures	8,039,955	7,744,313	7,744,257	56
Excess (deficiency) of revenues over expenditures	(3,150,876)	(1,928,452)	(1,929,113)	(661)
Other financing sources (uses):				
Transfer in	41,400	915	915	-
Transfer (out)	(1,332,632)	(1,329,153)	(1,329,151)	2
Total other financing sources (uses)	(1,291,232)	(1,328,238)	(1,328,236)	2
Net change in fund balance	(4,442,108)	(3,256,690)	(3,257,349)	(659)
Fund balance-beginning	15,092,452	15,092,452	15,092,452	-
Fund balance-ending	$ 10,650,344	$ 11,835,762	$ 11,835,103	$ (659)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance-Positive (Negative)
Capital Projects:				
Community Development:				
Personal services	$ 251,287	$ 266,282	$ 266,281	$ 1
Fringes	100,576	90,422	90,417	5
Other services & charges	583,656	677,246	677,237	9
Supplies	1,500	1,457	1,456	1
Capital outlays	2,500,000	2,289,140	2,289,140	-
	3,437,019	3,324,547	3,324,531	16
Pennsylvania HPRP:				
Other services & charges	346,400	55,081	55,080	1
Capital outlays	25,000	-	-	-
	371,400	55,081	55,080	1
DCED Lamp Theatre				
Other services & charges	2,000	-	-	-
Capital outlays	248,105	-	-	-
	250,105	-	-	-
Total Community Development	4,058,524	3,379,628	3,379,611	17
General Capital Reserve:				
Other services & charges	-	10	10	-
Total General Capital Reserve	-	10	10	-
Home Investment:				
Personal Services	33,538	16,978	16,977	1
Fringes	13,208	5,006	4,991	15
Other services & charges	605,734	624,723	624,712	11
Total Home Investment	652,480	646,707	646,680	27
County Election:				
Other services & charges	-	125	125	-
Supplies	-	24,865	24,865	-
Capital outlays	75,800	57,703	57,703	-
Total County Election	75,800	82,693	82,693	-
Neighborhood Stabilization:				
Capital outlays	-	119,342	119,341	1
Total Neighborhood Stabilization	-	119,342	119,341	1

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Schedule of Expenditures
Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2014

	Original Budget	Amended Budget	Actual	Variance- Positive (Negative)
2013 Bond Construction:				
Register of Wills				
Capital outlays	47,391	24,752	24,751	1
	47,391	24,752	24,751	1
District Justice Christner				
Other services & charges	-	192	192	-
Capital outlays	776,280	674,659	674,657	2
	776,280	674,851	674,849	2
District Justice Moore				
Other services & charges	-	192	192	-
Capital outlays	776,480	744,710	744,709	1
	776,480	744,902	744,901	1
Park Police				
Capital outlays	-	103,330	103,328	2
	-	103,330	103,328	2
Adult Probation				
Capital outlays	-	369,222	369,221	1
	-	369,222	369,221	1
Emergency Management				
Other services & charges	-	51,876	51,874	2
Capital outlays	370,000	-	-	-
	370,000	51,876	51,874	2
Public Works				
Capital outlays	915,000	37,199	37,199	-
	915,000	37,199	37,199	-
Forenic Center				
Capital outlays	-	1,143,077	1,143,077	-
	-	1,143,077	1,143,077	-
Parks				
Capital outlays	-	3,627	3,627	-
	-	3,627	3,627	-
Tax Office				
Capital outlays	48,000	-	-	-
	48,000	-	-	-
County Information Systems				
Capital outlays	-	277,164	277,163	1
	-	277,164	277,163	1
Public Defender				
Capital outlays	225,000	28,358	28,357	1
	225,000	28,358	28,357	1
Courts				
Capital outlays	75,000	-	-	-
	75,000	-	-	-
County Prison				
Capital outlays	-	31,700	31,700	-
	-	31,700	31,700	-
Roads and Bridges				
Capital outlays	20,000	25,875	25,875	-
	20,000	25,875	25,875	-
Total 2013 Bond Construction	3,253,151	3,515,933	3,515,922	11
Total Capital Projects	$ 8,039,955	$ 7,744,313	$ 7,744,257	$ 56

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, 2014

	Balance at December 31, 2013	Additions	Deductions	Balance at December 31, 2014
Tax Claims Bureau				
Assets:				
Cash and cash equivalents	$ 2,040,099	$ 23,360,403	$ 23,117,320	$ 2,283,182
Total assets	2,040,099	23,360,403	23,117,320	2,283,182
Liabilities:				
Other liabilities	372,757	5,918,953	5,918,318	373,392
Due to individuals	54,773	459,526	459,526	54,773
Due to various taxing units	1,612,569	16,981,924	16,739,476	1,855,017
Total liabilities	2,040,099	23,360,403	23,117,320	2,283,182
Westmoreland Manor-Residents' Account				
Assets:				
Cash and cash equivalents	450,742	4,830,821	4,848,891	432,672
Total assets	450,742	4,830,821	4,848,891	432,672
Liabilities:				
Other liabilities	17,095	-	17,095	-
Due to individuals	433,647	4,830,821	4,831,796	432,672
Total liabilities	450,742	4,830,821	4,848,891	432,672
Domestic Relations				
Assets:				
Cash and cash equivalents	57,112	1,466,819	1,433,303	90,628
Total assets	57,112	1,466,819	1,433,303	90,628
Liabilities:				
Due to individuals	57,112	1,466,819	1,433,303	90,628
Total liabilities	57,112	1,466,819	1,433,303	90,628
District Attorney				
Assets:				
Cash and cash equivalents	145,230	125,323	96,326	174,227
Total assets	145,230	125,323	96,326	174,227
Liabilities:				
Due to law enforcement agencies	145,230	125,323	96,326	174,227
Total liabilities	145,230	125,323	96,326	174,227

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Deductions	Balance at December 31, 2014
Sheriff				
Assets:				
Cash and cash equivalents	1,058,990	5,001,440	5,168,199	892,231
Total assets	1,058,990	5,001,440	5,168,199	892,231
Liabilities:				
Due to individuals	1,058,990	5,001,440	5,168,199	892,231
Total liabilities	1,058,990	5,001,440	5,168,199	892,231
Prothonotary				
Assets:				
Cash and cash equivalents	1,282,365	2,721,937	2,215,349	1,788,953
Total assets	1,282,365	2,721,937	2,215,349	1,788,953
Liabilities:				
Payable upon court order	1,282,365	2,721,937	2,215,349	1,788,953
Total liabilities	1,282,365	2,721,937	2,215,349	1,788,953
Register of Wills				
Assets:				
Cash and cash equivalents	80,077	1,259,171	1,172,512	166,736
Total assets	80,077	1,259,171	1,172,512	166,736
Liabilities:				
Payable upon court order	78,192	1,255,916	1,168,702	165,406
Due to various taxing units	1,885	3,255	3,810	1,330
Total liabilities	80,077	1,259,171	1,172,512	166,736
Clerk of Courts				
Assets:				
Cash and cash equivalents	574,564	6,192,706	5,950,515	816,755
Total assets	574,564	6,192,706	5,950,515	816,755
Liabilities:				
Payable upon court order	574,564	6,192,706	5,950,515	816,755
Total liabilities	574,564	6,192,706	5,950,515	816,755

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Deductions	Balance at December 31, 2014
Treasurer				
Assets:				
Cash and cash equivalents	74,988	9,997,780	10,000,901	71,867
Total assets	74,988	9,997,780	10,000,901	71,867
Liabilities:				
Due to various taxing units	22,174	9,492,793	9,492,963	22,004
Due to Commonwealth of Pennsylvania	52,814	504,987	507,938	49,863
Total liabilities	74,988	9,997,780	10,000,901	71,867
Recorder of Deeds				
Assets:				
Cash and cash equivalents	1,127,474	21,924,217	21,827,207	1,224,484
Total assets	1,127,474	21,924,217	21,827,207	1,224,484
Liabilities:				
Other liabilities	240,916	2,999,729	2,987,642	253,003
Due to various taxing units	886,558	18,924,488	18,839,565	971,481
Total liabilities	1,127,474	21,924,217	21,827,207	1,224,484
District Justices				
Assets:				
Cash and cash equivalents	348,210	8,613,667	8,569,885	391,992
Total assets	348,210	8,613,667	8,569,885	391,992
Liabilities:				
Due to individuals	165,119	1,162,470	1,115,953	211,636
Due to various taxing units	183,091	7,451,197	7,453,932	180,356
Total liabilities	348,210	8,613,667	8,569,885	391,992
Prison Inmate Account				
Assets:				
Cash and cash equivalents	17,745	744,327	748,650	13,422
Total assets	17,745	744,327	748,650	13,422
Liabilities:				
Due to individuals	17,745	744,327	748,650	13,422
Total liabilities	17,745	744,327	748,650	13,422

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended December 31, 2014

	Balance at December 31, 2013	Additions	Deductions	Balance at December 31, 2014
Payroll				
Assets:				
Cash and cash equivalents	233,432	90,169,084	87,511,991	2,890,525
Total assets	233,432	90,169,084	87,511,991	2,890,525
Liabilities:				
Due to individuals/taxing units	233,432	90,169,084	87,511,991	2,890,525
Total liabilities	233,432	90,169,084	87,511,991	2,890,525
Prison Work Release Account				
Assets:				
Cash and cash equivalents	-	151,307	151,307	-
Total assets	-	151,307	151,307	-
Liabilities:				
Due to individuals	-	151,307	151,307	-
Total liabilities	-	151,307	151,307	-
Total Agency Fund				
Assets:				
Cash and cash equivalents	7,491,028	176,559,002	172,812,356	11,237,674
Total assets	7,491,028	176,559,002	172,812,356	11,237,674
Liabilities:				
Other liabilities	630,768	8,918,682	8,923,055	626,395
Payable upon court order	1,935,121	10,170,559	9,334,566	2,771,114
Due to individuals	1,787,386	13,816,710	13,908,734	1,695,362
Due to various taxing units	2,939,709	143,022,741	140,041,737	5,920,713
Due to Commonwealth of Pennsylvania	52,814	504,987	507,938	49,863
Due to law enforcement agencies	145,230	125,323	96,326	174,227
Total liabilities	$ 7,491,028	$ 176,559,002	$ 172,812,356	$ 11,237,674

DISCRETE COMPONENT UNITS

Westmoreland County Transit Authority - The Fund is used to separately account for the operations of the Transit Authority.

Westmoreland County Airport Authority - The Airport Authority Fund was established to account for operating revenues of the County airport. The revenues are used to defray operating and administrative costs related to airport operations.

Westmoreland County Redevelopment Authority - This Fund is used to separately account for the Redevelopment Authority activities related to the prevention and elimination of blight and slum conditions within the County.

Westmoreland County Industrial Park Authority – This Fund plans, funds, constructs and operates sewage facilities throughout Westmoreland County industrial parks.

Westmoreland County Community College – This Fund is used to account for the establishment, operation and maintenance of the Community College.

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Net Position

December 31, 2014

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Total
Assets:						
Current assets						
Cash and cash equivalents	$ 1,542,695	$ 112,080	$ 892,154	$ -	$ 21,485,873	$ 24,032,802
Investments	-	-	-	-	900,000	900,000
Receivables:						
Other governmental grants	-	646,000	6,179	-	-	652,179
Accounts receivable	191,384	87,249	62,282	-	887,230	1,228,145
Other	-	-	2,118	-	2,413,880	2,415,998
Due from other governments	-	-	20,632	-	-	20,632
Land held for resale	-	-	13,345,908	-	-	13,345,908
Inventories	271,071	54,560	-	-	773,804	1,099,435
Other assets	26,083	-	-	-	48,600	74,683
Total current assets	2,031,233	899,889	14,329,273	-	26,509,387	43,769,782
Noncurrent assets						
Restricted assets						
Cash and cash equivalents	337,718	3,235,804	340,942	-	4,572,672	8,487,136
Investments	-	-	444,585	-	2,201,916	2,646,501
Other governmental grants	1,827,566	-	-	-	-	1,827,566
Accounts receivables	-	-	-	-	191,039	191,039
Loans receivable	-	-	10,089,502	-	-	10,089,502
Other assets	-	17,500	200,000	-	38,307	255,807
Total restricted assets	2,165,284	3,253,304	11,075,029	-	7,003,934	23,497,551
Capital assets:						
Land	482,700	4,041,818	-	-	2,798,297	7,322,815
Buildings	11,005,623	27,746,361	-	-	62,857,879	101,609,863
Runways and taxiways	-	36,164,912	-	-	-	36,164,912
Equipment, furniture and fixtures	17,317,735	7,991,872	191,887	-	25,273,891	50,775,385
Fuel farm	-	712,998	-	-	-	712,998
Infrastructure	-	961,758	-	-	-	961,758
Other	102,049	-	-	-	-	102,049
Library books and tapes	-	-	-	-	1,790,524	1,790,524
Vehicles	-	-	-	-	333,512	333,512
Construction in progress	-	2,163,114	-	-	15,235,787	17,398,901
Total capital assets	28,908,107	79,782,833	191,887	-	108,289,890	217,172,717
Less: Accumulated depreciation	(9,840,580)	(34,456,036)	(188,326)	-	(64,474,672)	(108,959,614)
Net capital assets	19,067,527	45,326,797	3,561	-	43,815,218	108,213,103
Total noncurrent assets	21,232,811	48,580,101	11,078,590	-	50,819,152	131,710,654
Total assets	$ 23,264,044	$ 49,479,990	$ 25,407,863	$ -	$ 77,328,539	$ 175,480,436
Deferred outflow of resources:						
Deferred loss on refunding	$ -	$ 379,598	$ -	$ -	$ 267,430	$ 647,028

(1) June 30, 2014 Fiscal Year End
(2) December 31, 2014 Fiscal Year End

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Net Position

December 31, 2014

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Total
Liabilities:						
Accrued liabilities	$ 98,801	$ 538,949	$ 58,838	$ -	$ 5,748,462	$ 6,445,050
Construction payable	1,329,020	-	-	-	-	1,329,020
Developed land due to other funds	-	-	13,095,908	-	-	13,095,908
Unearned revenues	48,123	-	192,448	-	-	240,571
Total current liabilities	1,475,944	538,949	13,347,194	-	5,748,462	21,110,549
Noncurrent liabilities:						
Interest payable	-	83,961	31,848	-	-	115,809
Due within one year						
Current maturities of long-term debt	-	680,000	411,783	-	3,495,000	4,586,783
Mortgages, loans and notes payable	70,400	22,364	110,753	-	-	203,517
Compensated absences	-	4,150	-	-	-	4,150
Due in more than one year						
Long-term debt	-	10,045,000	427,842	-	27,452,844	37,925,686
Mortgages, loans and notes payable	-	481,891	236,368	-	-	718,259
Loans payable to primary government	-	-	250,000	-	-	250,000
Rehabilitaion loans	-	-	9,862,614	-	-	9,862,614
Compensated absences	-	102,275	-	-	-	102,275
Other post employment benefits	-	322,483	-	-	-	322,483
Unearned revenues	2,606,623	-	-	-	155,803	2,762,426
Total noncurrent liabilities	2,677,023	11,742,124	11,331,208	-	31,103,647	56,854,002
Total liabilities	4,152,967	12,281,073	24,678,402	-	36,852,109	77,964,551
Net Position:						
Net investment in capital assets	18,972,977	37,451,776	3,561	-	17,158,656	73,586,970
Restricted	-	301,864	-	-	4,997,418	5,299,282
Unrestricted	138,100	(175,125)	725,900	-	18,587,786	19,276,661
Total net position	19,111,077	37,578,515	729,461	-	40,743,860	98,162,913
Total liabilities and net position	$ 23,264,044	$ 49,859,588	$ 25,407,863	$ -	$ 77,595,969	$ 176,127,464

(1) June 30, 2014 Fiscal Year End
(2) December 31, 2014 Fiscal Year End

COUNTY OF WESTMORELAND, PENNSYLVANIA
DISCRETE COMPONENT UNITS

Combining Statement of Revenues, Expenses and Changes in Net Position

Year Ended December 31, 2014

	Transit Authority (1)	Airport Authority (2)	Redevelopment Authority (2)	Industrial Park Authority (2)	Community College (1)	Totals
Operating revenues:						
Charges for services	$ 1,867,108	$ 1,278,476	$ 379,990	$ -	$ -	$ 3,525,574
Student tuition and fees	-	-	-	-	15,046,118	15,046,118
Governmental and other grants	4,255,118	-	-	-	16,069,562	20,324,680
Auxiliary enterprises:						
Bookstore	-	-	-	-	4,348,433	4,348,433
Auxiliary	-	-	-	-	555,997	555,997
Miscellaneous income	148,973	-	-	-	1,063,786	1,212,759
Total operating revenues	6,271,199	1,278,476	379,990	-	37,083,896	45,013,561
Operating expenses:						
Salaries and wages	603,495	1,423,842	-	-	23,339,428	25,366,765
Employee benefits	232,361	483,961	-	-	6,799,725	7,516,047
Operating expenses	10,696,418	1,565,903	1,743,336	1,979	4,688,591	18,696,227
Governmental grants	-	-	-	-	11,280,394	11,280,394
Depreciation and amortization	1,703,995	2,118,321	-	8,365	3,273,286	7,103,967
Auxiliary enterprises:						
Bookstore	-	-	-	-	3,821,221	3,821,221
Auxiliary	-	-	-	-	1,041,880	1,041,880
Miscellaneous expenses	81,876	-	-	-	12,397	94,273
Total operating expenses	13,318,145	5,592,027	1,743,336	10,344	54,256,922	74,920,774
Operating loss	(7,046,946)	(4,313,551)	(1,363,346)	(10,344)	(17,173,026)	(29,907,213)
Nonoperating revenues/income and (expenses/losses):						
Grants	5,342,704	-	1,433,303	-	12,672,322	19,448,329
Interest income	245	14,934	654	-	294,044	309,877
Interest expense	-	(342,016)	(33,169)	-	(655,324)	(1,030,509)
Passenger facility charges	-	591,388	-	-	-	591,388
Gas well royalties	-	26,933	-	-	-	26,933
Miscellaneous income	-	89,791	-	-	-	89,791
Contributions	-	2,565,657	-	-	3,333,664	5,899,321
Miscellaneous expense	-	-	-	(1,553)	-	(1,553)
Total nonoperating revenues (expenses), net	5,342,949	2,946,687	1,400,788	(1,553)	15,644,706	25,333,577
Total income (loss)	(1,703,997)	(1,366,864)	37,442	(11,897)	(1,528,320)	(4,573,636)
Capital contributions - grants	3,986,122	1,389,277	-	-	6,194,396	11,569,795
Special items-transfer of assets	-	-	-	(593,950)	-	(593,950)
Change in net position	2,282,125	22,413	37,442	(605,847)	4,666,076	6,402,209
Net position - beginning of year	16,828,952	37,075,353	692,019	605,847	36,077,784	91,279,955
Prior period adjustment	-	480,749	-	-	-	480,749
Net position - beginning of year (restated, Note 14)	16,828,952	37,556,102	692,019	605,847	36,077,784	91,760,704
Net position - end of year	$ 19,111,077	$ 37,578,515	$ 729,461	$ -	$ 40,743,860	$ 98,162,913

(1) June 30, 2014 Fiscal Year End
(2) December 31, 2014 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, 2014

Governmental funds capital assets:		
Land	$	3,510,323
Buildings		84,114,702
Equipment, furniture and fixtures		16,308,794
Vehicles		6,356,543
Infrastructure		34,857,940
Construction in progress		9,830,851
Total governmental fund capital assets	$	154,979,153
Investment in governmental funds capital assets by source:		
General Fund	$	107,896,362
Special Revenue Funds		30,770,433
Grants		12,130,465
Fees		539,556
Donated		3,642,337
Total governmental fund capital assets	$	154,979,153

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

December 31, 2014

Functions	Land	Buildings	Equipment	Vehicles	Infrastructure	Construction in Progress	Total
Administration	$ -	$ 7,472,749	$ 6,171,418	$ 87,313	$ -	$ 277,163	$ 14,008,643
Judicial-Courts	62,883	7,992,894	852,309	-	-	1,451,107	10,359,193
Judicial-Court-Related	-	8,074,753	1,628,360	1,307,116	-	17,696	11,027,925
Public Safety-Corrections	-	48,881,848	1,758,887	187,464	84,001	46,570	50,958,770
Public Safety-Emergency Management	-	315,061	2,377,449	2,324,992	-	-	5,017,502
Public Safety-Other	-	313,889	638,912	304,047	-	-	1,256,848
Public Works	-	4,847,681	669,385	1,301,428	32,675,178	7,333,203	46,826,875
Human Services-Children & Youth	-	-	209,486	46,296	-	-	255,782
Human Services-Behavorial Health	-	1,075,243	147,172	16,813	-	-	1,239,228
Human Services-Aging	-	240,709	240,129	291,725	-	-	772,563
Human Services-Other	-	164,394	11,562	-	-	-	175,956
Parks & Recreation	3,447,440	4,735,481	1,540,394	469,304	2,098,761	705,112	12,996,492
Planning & Development	-	-	63,331	20,045	-	-	83,376
Total governmental fund capital assets	$ 3,510,323	$ 84,114,702	$ 16,308,794	$ 6,356,543	$ 34,857,940	$ 9,830,851	$ 154,979,153

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

For the year ended December 31, 2014

	Governmental Funds Capital Assets January 1, 2014	Additions	Construction in Progress	Deductions	Governmental Funds Capital Assets December 31, 2014
Administration	$ 13,706,541	$ 330,257	$ 277,163	$ 305,318	$ 14,008,643
Judicial-Courts	8,979,080	-	1,380,113	-	10,359,193
Judicial-Court-Related	9,945,852	1,739,018	(533,816)	123,129	11,027,925
Public Safety-Corrections	50,859,278	99,492	-	-	50,958,770
Public Safety-Emergency Management	4,986,185	60,192	(9,570)	19,305	5,017,502
Public Safety-Other	1,118,721	192,990	(31,663)	23,200	1,256,848
Public Works	41,915,265	155,655	4,755,955	-	46,826,875
Human Services-Children & Youth	237,782	18,000	-	-	255,782
Human Services-Behavorial Health	1,261,608	-	-	22,380	1,239,228
Human Services-Aging	772,563	-	-	-	772,563
Human Services-Other	175,956	-	-	-	175,956
Parks & Recreation	12,006,949	320,526	674,317	5,300	12,996,492
Planning & Development	83,376	-	-	-	83,376
Total governmental funds capital assets	$ 146,049,156	$ 2,916,130	$ 6,512,499	$ 498,632	$ 154,979,153

LONG TERM DEBT PAYABLE

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2014

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2014 Maximum Debt Service Requirements Interest	2014 Maximum Debt Service Requirements Principal
General Obligation Bonds Series F & G of 1993	10/19/93	$ 68,410,519	$ 21,270,000	$ 7,090,000 in 2015	0.00	$ -	$ 7,090,000
				7,090,000 in 2016	0.00		
				7,090,000 in 2017	0.00		
General Obligation Bonds Series of 1997	05/01/97	10,494,470	13,220,000	120,000 in 2015	5.50	13,750	120,000
				135,000 in 2016	5.50		
				135,000 in 2017	0.00		
				6,515,000 in 2018	0.00		
				6,315,000 in 2019	0.00		
General Obligation Bonds Refunding Series of 1998	12/15/98	6,120,686	15,860,000	290,000 in 2015	0.00	-	290,000
				285,000 in 2016	0.00		
				455,000 in 2017	0.00		
				7,515,000 in 2018	0.00		
				7,315,000 in 2019	0.00		
General Obligation Bonds Series A & B of 1999	04/22/99	10,363,566	9,000,000	0 in 2015	0.00	-	-
				0 in 2016	0.00		
				0 in 2017	0.00		
				4,500,000 in 2018	0.00		
				4,500,000 in 2019	0.00		
General Obligation Bonds Series of 2013 Series A Refund on 2003A	6/18/13	16,731,817	16,731,817	0 in 2015	2.00	836,590	-
				0 in 2016	2.00		
				0 in 2017	2.00		
				0 in 2018	2.00		
				0 in 2019	2.00		
				2,946,840 in 2020	5.00		
				4,785,781 in 2021	5.00		
				5,026,629 in 2022	5.00		
				3,972,567 in 2023	5.00		
General Obligation Bonds Series of 2013 Series A Capital Project Funds	6/18/13	6,550,000	6,530,000	35,000 in 2015	2.00	322,750	35,000
				25,000 in 2016	2.00		
				30,000 in 2017	2.00		
				5,000 in 2018	2.00		
				30,000 in 2019	2.00		
				25,000 in 2020	5.00		
				30,000 in 2021	5.00		
				30,000 in 2022	5.00		
				2,335,000 in 2023	5.00		
				3,985,000 in 2024	5.00		

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2014

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2014 Maximum Debt Service Requirements Interest	Principal
General Obligation Bonds Series of 2013 Series B Swap Termination	6/18/13	6,735,000	5,980,000	550,000 in 2015	0.745	113,880	550,000
				560,000 in 2016	0.938		
				565,000 in 2017	1.092		
				600,000 in 2018	1.442		
				785,000 in 2019	1.642		
				2,920,000 in 2020	2.326		
Total general obligation bonds from debt service funds			88,591,817			1,286,970	8,085,000
Discounted interest on 1993 Series F & G, 1997 Series General Obligation Bonds, 1998 Refunding Series of General Obligation Bonds, 1999 Series A & B General Obligation Bonds,			11,276,327				
Premium Discount on 2013 Series A and B			4,449,669				
Total general obligation bonds payable from debt service funds net of discounted interest			81,765,159				
General Obligation Bonds Series of 2013 Series A Refund on 2003A 9-1-1 Surcharge Fund	6/18/13	12,793,183	12,793,183	0 in 2015	2.00	639,658	-
				0 in 2016	2.00		
				0 in 2017	2.00		
				0 in 2018	2.00		
				0 in 2019	2.00		
				2,253,160 in 2020	5.00		
				3,659,219 in 2021	5.00		
				3,843,371 in 2022	5.00		
				3,037,433 in 2023	5.00		
General obligation bonds payable from 9-1-1 Surcharge Fund			12,793,183			639,658	-
Premium Discount on 2013 Series A			2,403,383				
Total general obligation bonds payable from 9-1-1 Surcharge Fund			15,196,566			639,658	-

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA

Schedule of Long Term Debt Payable

December 31, 2014

Debt Instrument	Date of Issue	Amount Sold	Amount Outstanding	Maturity Information	Coupon or Ceiling Rate of Interest	2014 Maximum Debt Service Requirements Interest	Principal
General Obligation Bonds Series of 2013 Series B Capital Projects Industrial Development Corporation fund	6/18/13	2,120,000	2,115,000	175,000 in 2015 180,000 in 2016 180,000 in 2017 180,000 in 2018 185,000 in 2019 190,000 in 2020 195,000 in 2021 200,000 in 2022 205,000 in 2023 210,000 in 2024 215,000 in 2025	0.745 0.938 1.092 1.442 1.642 2.326 2.718 2.868 3.068 3.268 3.418	49,046	175,000
Total general obligation bonds payable from the Industrial Development Corporation fund			2,115,000			49,046	175,000
Total general obligation bonds payable from debt service funds, net of discounted interest			81,765,159			1,286,970	8,085,000
Total general long term debt payable, net of discounted interest			$ 99,076,725			$ 1,975,674	$ 8,260,000

COMPREHENSIVE ANNUAL FINANCIAL REPORT

STATISTICAL SECTION

FOR THE YEAR ENDED DECEMBER 31, 2014

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 193

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 202

These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.

Debt Capacity 208

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 213

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

Operating Information 215

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from comprehensive annual financial reports for each relevant year.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Net Assets by Component
Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
Governmental Activities	2005	2006	2007	2008	2009	2010	2011
Investment in capital assets, net of related debt	$ (22,545,861)	$ (19,057,203)	$ (13,159,127)	$ (7,486,209)	$ (3,396,222)	$ 2,216,011	$ 5,817,253
Restricted	38,959,538	47,183,356	49,044,398	51,925,879	46,258,030	43,344,032	40,936,585
Unrestricted	7,863,825	5,928,742	12,918,456	15,613,808	15,777,544	10,519,779	9,997,260
Total governmental activities net assets	24,277,502	34,054,895	48,803,727	60,053,478	58,639,352	56,079,822	56,751,098
Business-type activities							
Investment in capital assets, net of related debt	38,126,962	40,477,335	38,902,638	38,097,856	32,681,318	21,153,398	19,931,680
Restricted	61,427	61,489	61,548	538,681	61,834	61,985	812
Unrestricted	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	74,222,852	85,822,920	86,924,653	96,198,977	89,709,035	80,331,683	79,725,541
Primary government							
Investment in capital assets, net of related debt	15,581,101	21,420,132	25,743,511	30,611,647	29,285,096	23,369,409	25,748,933
Restricted	39,020,965	47,244,845	49,105,946	52,464,560	46,319,864	43,406,017	40,937,397
Unrestricted	43,898,288	51,212,838	60,878,923	73,176,248	72,743,427	69,636,079	69,790,309
Total primary government net assets	$ 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
Net Position by Component
Last Three Fiscal Years
(accrual basis of accounting)

	Fiscal Year	Fiscal Year	Fiscal Year
	2012	2013	2014
Governmental Activities			
Net investment in capital assets	$ 4,723,337	$ 5,321,835	$ 17,944,964
Restricted	37,328,050	35,891,749	26,373,849
Unrestricted	15,805,942	5,847,511	7,993,923
Total governmental activities net position	57,857,329	47,061,095	52,312,736
Business-type activities			
Net investment in capital assets	20,489,306	21,388,240	19,406,579
Restricted	776	1,376,790	1,026,649
Unrestricted	59,520,171	59,495,699	57,504,915
Total business-type activities net position	80,010,253	82,260,729	77,938,143
Primary government			
Net investment in capital assets	25,212,643	26,710,075	37,351,543
Restricted	37,328,826	37,268,539	27,400,498
Unrestricted	75,326,113	65,343,210	65,498,838
Total primary government net position	$ 137,867,582	$ 129,321,824	$ 130,250,879

Westmoreland County adopted GASB 63 in 2012. This caused a change in the presentation of Net Assets by Component to Net Position by Component.

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Assets
Seven Fiscal Years
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011
Program Expenses							
Governmental Activities							
Administration	$ 9,546,399	$ 9,415,524	$ 8,819,808	$ 9,552,726	$ 11,250,990	$ 18,092,237	$ 19,457,048
Judicial-Courts	9,819,770	10,144,658	10,068,819	10,356,125	11,136,167	9,388,731	10,734,950
Judicial-Court-related	17,233,673	18,828,729	19,611,699	19,894,895	21,509,339	19,016,943	19,192,422
Public Safety-Corrections	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	617,133	542,043	661,225	857,267	986,015	819,983	912,896
Public Safety-Other	262,210	316,544	303,193	331,540	403,955	2,017,809	2,056,657
Public Works	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	19,649,016	16,391,320	16,048,165	16,665,153	16,633,847	19,823,249	21,828,377
Human Services-Behavorial Health	50,706,918	53,182,131	56,088,119	58,063,377	40,865,917	21,338,305	20,244,251
Human Services-Aging	10,807,663	11,371,447	11,961,615	12,030,691	12,504,252	12,789,278	11,647,238
Human Services-Other	15,091,938	15,595,896	15,892,118	16,309,378	16,431,352	18,730,883	16,119,413
Parks & Recreation	3,070,648	3,618,349	3,657,550	3,732,219	4,015,763	2,921,496	3,315,370
Planning & Development	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	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	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	3,709,231	3,408,728	5,819,226	5,413,074	5,009,090	3,954,742	3,265,472
County Nursing Home	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	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	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	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	$ 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							
Administration	$ 5,277,682	$ 5,122,673	$ 4,470,544	$ 4,486,291	$ 5,358,947	$ 5,765,674	$ 6,141,950
Judicial-Courts	1,472,603	1,559,866	1,525,284	1,544,101	1,654,259	1,635,583	1,563,414
Judicial-Court-related	3,764,978	4,032,125	4,027,118	4,570,147	4,521,578	4,377,515	4,137,007
Public Safety-Corrections	2,497,421	2,530,952	2,578,434	2,592,116	2,592,491	2,845,553	3,435,421
Public Safety-Emergency Management	80,520	81,974	94,144	113,679	116,674	109,101	105,984
Public Safety-Other	131,821	129,503	125,825	125,137	129,272	139,534	152,123
Public Works	67,951	404,763	502,061	124,008	66,563	120,651	229,853
Human Services-Children & Youth	228,669	219,613	157,905	179,604	199,218	476,803	336,269
Human Services-Mental Health	5,536	6,416	1,187	-	11,353	27,140	30,928
Human Services-Aging	446,544	380,656	343,785	437,695	331,563	408,448	393,432
Human Services-Other	19,962	18,351	25,099	9,020	22,980	18,603	18,964
Parks & Recreation	313,916	499,813	704,598	349,497	552,599	407,832	978,248
Planning & Development	1,865,642	1,792,451	1,877,235	903,067	766,853	766,004	841,589

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Assets
Seven Fiscal Years
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011
Operating grants and contributions							
Administration	91,407	2,616,779	109,137	191,355	936,241	497,200	2,292,594
Judicial-Courts	808,328	796,110	793,851	791,251	705,595	704,332	754,572
Judicial-Court-related	3,371,749	3,760,149	3,761,967	3,449,547	3,911,865	3,718,861	3,740,831
Public Safety-Corrections	12,383,723	10,676,839	10,480,262	9,948,949	8,630,352	6,935,099	7,238,656
Public Safety-Emergency Management	390,803	116,173	58,849	124,478	92,476	153,129	115,642
Public Safety-Other	119,751	87,598	126,232	104,422	99,589	51,145	75,035
Public Works	930,562	885,400	1,174,915	1,808,868	889,889	1,028,474	1,073,705
Human Services-Children & Youth	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	48,711,383	50,665,137	53,204,674	56,113,243	38,021,871	19,350,120	18,191,976
Human Services-Aging	10,079,713	10,677,015	11,017,676	11,168,467	11,672,255	12,053,809	10,909,261
Human Services-Other	10,687,730	11,050,117	11,063,792	11,506,832	11,549,637	13,680,075	11,186,764
Parks & Recreation	138,137	110,129	4,450	429,201	236,213	181,500	6,492,729
Planning & Development	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	1,301,377	-	-	-
Total Governmental Activities Program Revenues	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	2,094,942	1,941,976	4,314,241	3,694,505	2,671,109	2,888,057	2,466,454
County Nursing Home	33,208,233	36,453,213	38,762,231	39,335,887	39,371,071	41,081,816	42,121,681
9-1-1 Dispatching	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	167,487	96,497	758,665	8,553,528	2,844,586	58,282,656	61,811,927
Operating grants and contributions							
Planning & Development	106,623	115,491	222,252	114,416	162,414	55,314	281,802
County Nursing Home	-	-	-	372,871	373,082	875,316	84,026
Behavioral Health Managed Care	43,423,021	55,428,785	49,921,522	47,688,103	54,302,935	-	-
Capital grants and contributions	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	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	$ 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	$ (61,671,602)	$ (69,559,074)	$ (72,406,789)	$ (71,806,111)	$ (77,264,437)	$ (82,986,454)	$ (83,213,932)
Business-Type Activities	(2,616,646)	7,846,692	2,054,074	3,967,251	(11,250,766)	(11,739,978)	(1,477,324)
Total Primary Government Net Expense	$ (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
Change in Net Assets
Seven Fiscal Years
(accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets							
Governmental Activities							
Taxes, Real Property	$ 75,977,994	$ 76,693,887	$ 78,213,626	$ 78,782,403	$ 79,481,601	$ 79,750,462	$ 80,286,236
Taxes, Hotel	778,985	780,366	892,661	978,305	898,958	986,239	1,100,589
Investment Earnings	3,350,236	4,431,075	6,212,455	8,098,629	61,239	2,748,273	3,307,134
Transfers	(6,101,768)	(2,568,861)	1,836,879	(4,803,475)	(4,591,487)	(2,256,974)	(808,751)
Total Governmental Activities	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	423,527	1,184,515	884,538	503,598	169,337	105,652	62,431
Transfers	6,101,768	2,568,861	(1,836,879)	4,803,475	4,591,487	2,256,974	808,751
Total Business-Type Activities	6,525,295	3,753,376	(952,341)	5,307,073	4,760,824	2,362,626	871,182
Total Primary Government	$ 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	$ 12,333,845	$ 9,777,393	$ 14,748,832	$ 11,249,751	$ (1,414,126)	$ (1,758,454)	$ 671,276
Business-Type Activities	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	(1,557,818)	-	-	-	-	-	-
Total Primary Government	$ 14,684,676	$ 21,377,461	$ 15,850,565	$ 20,524,075	$ (7,904,068)	$ (11,936,882)	$ 65,134

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Three Fiscal Years
(accrual basis of accounting)

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
Program Expenses			
Governmental Activities			
Administration	$ 18,173,868	$ 21,863,403	$ 19,977,133
Judicial-Courts	10,355,294	10,436,944	10,452,098
Judicial-Court-related	20,650,150	20,552,170	19,616,450
Public Safety-Corrections	34,831,650	34,403,970	34,494,301
Public Safety-Emergency Management	698,883	781,777	1,705,954
Public Safety-Other	2,010,880	1,929,967	2,353,065
Public Works	8,167,682	8,532,529	8,355,089
Human Services-Children & Youth	20,394,690	21,197,560	21,509,870
Human Services-Behavorial Health	19,387,650	18,470,164	18,055,246
Human Services-Aging	14,677,994	11,347,884	11,615,451
Human Services-Other	11,808,419	12,840,764	13,416,256
Parks & Recreation	2,661,551	2,707,428	3,016,156
Planning & Development	10,575,251	7,540,664	12,814,829
Interest on Long-Term Debt	5,279,778	3,840,152	3,509,818
Total Governmental Activities Expenses	179,673,740	176,445,376	180,891,716
Business-Type Activities:			
Planning & Development	3,749,655	3,496,700	9,465,724
County Nursing Home	45,244,394	44,803,632	43,820,904
9-1-1 Dispatching	9,176,228	8,746,328	9,056,084
Behavioral Health Managed Care	59,474,920	59,030,971	61,441,356
Total Business-Type Activities Expenses	117,645,197	116,077,631	123,784,068
Total Primary Government Expenses	$ 297,318,937	$ 292,523,007	$ 304,675,784
Program Revenues			
Governmental Activities			
Charges for services			
Administration	$ 6,290,918	$ 6,012,829	$ 6,093,910
Judicial-Courts	1,533,873	1,526,426	1,459,377
Judicial-Court-related	4,499,909	4,841,714	5,444,150
Public Safety-Corrections	3,912,634	4,060,601	4,379,262
Public Safety-Emergency Management	110,430	118,206	120,848
Public Safety-Other	175,079	225,512	427,360
Public Works	179,487	121,547	197,441
Human Services-Children & Youth	425,451	388,997	374,038
Human Services-Mental Health	27,360	27,512	41,754
Human Services-Aging	739,103	1,111,151	1,352,235
Human Services-Other	21,670	391	373,328
Parks & Recreation	629,008	489,413	1,175,276
Planning & Development	919,747	780,780	693,703

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Three Fiscal Years
(accrual basis of accounting)

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
Operating grants and contributions			
Administration	2,417,134	2,247,369	2,603,249
Judicial-Courts	755,377	786,974	804,477
Judicial-Court-related	3,966,269	3,883,901	3,514,750
Public Safety-Corrections	6,423,257	5,847,293	5,050,630
Public Safety-Emergency Management	128,708	80,643	917,606
Public Safety-Other	74,792	64,143	75,419
Public Works	1,717,059	1,590,217	4,965,071
Human Services-Children & Youth	17,904,293	19,570,416	18,975,524
Human Services-Mental Health	17,055,104	16,586,148	16,825,410
Human Services-Aging	9,896,587	10,029,827	9,879,740
Human Services-Other	11,175,545	8,304,268	8,918,685
Parks & Recreation	23,133	89,745	634
Planning & Development	7,658,460	6,430,995	11,409,126
Total Governmental Activities Program Revenues	98,660,387	95,217,018	106,073,003
Business-Type Activities			
Charges for services			
Planning & Development	2,581,127	2,272,547	3,619,402
County Nursing Home	41,958,014	43,252,991	43,900,771
9-1-1 Dispatching	5,959,682	5,628,175	5,140,722
Behavioral Health Managed Care	63,207,606	62,952,103	62,341,280
Operating grants and contributions			
Planning & Development	63,139	34,039	34,039
County Nursing Home	-	15,990	-
9-1-1 Dispatching	-	-	23,464
Behavioral Health Managed Care	-	-	-
Capital grants and contributions	2,845,607	1,983,361	988,900
Total Business-Type Activities Program Revenues	116,615,175	116,139,206	116,048,578
Total Primary Government Program Revenues	$ 215,275,562	$ 211,356,224	$ 222,121,581
Net (Expenses)/Revenues			
Governmental Activities	$ (81,013,353)	$ (81,228,358)	$ (74,818,713)
Business-Type Activities	(1,030,022)	61,575	(7,735,490)
Total Primary Government Net Expense	$ (82,043,375)	$ (81,166,783)	$ (82,554,203)

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Change in Net Position
Last Three Fiscal Years
(accrual basis of accounting)

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes, Real Property	$ 80,895,105	$ 80,956,377	$ 81,341,375
Taxes, Hotel	1,142,587	1,162,523	1,253,148
Investment Earnings	1,337,248	(581,545)	830,811
Investment Earnings (loss)	-	(8,970,000)	-
Transfers	(1,255,356)	(2,135,231)	(3,354,980)
Total Governmental Activities	82,119,584	70,432,124	80,070,354
Business-Type Activities			
Investment Earnings	59,378	53,670	57,924
Transfers	1,255,356	2,135,231	3,354,980
Total Business-Type Activities	1,314,734	2,188,901	3,412,904
Total Primary Government	$ 83,434,318	$ 72,621,025	$ 83,483,258
Change in Net Position			
Governmental Activities	$ 1,106,231	$ (10,796,234)	$ 5,251,641
Business-Type Activities	284,712	2,250,476	(4,322,586)
Total Primary Government	$ 1,390,943	$ (8,545,758)	$ 929,055

Westmoreland County adopted GASB 63 in 2012. This caused a change in the presentation of Changes in Net Assets to Changes in Net Position.

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

	Fiscal Year					
	2005	2006	2007	2008	2009	2010
General Fund						
Reserved	$ 29,277,529	$ 29,142,374	$ 29,177,918	$ 31,874,621	$ 31,256,297	$ 34,420,846
Unreserved	22,129,399	29,488,578	37,586,113	41,678,692	39,859,576	35,972,687
Total General Fund	$ 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	$ 1,182,242	$ 1,415,900	$ 1,002,421	$ 1,154,355	$ 690,240	$ 324,408
Capital Projects Funds	3,153,353	5,008,207	3,949,037	3,857,961	3,265,129	3,196,946
Unreserved						
Special Revenue Funds	3,865,757	4,398,366	4,035,441	4,347,364	3,832,094	3,833,332
Capital Projects Funds	12,235,195	15,043,084	17,812,977	16,961,951	14,657,863	9,995,469
Total All Other Governmental Funds	$ 20,436,547	$ 25,865,557	$ 26,799,876	$ 26,321,631	$ 22,445,326	$ 17,350,155

	2011	2012	2013	2014
General Fund				
Non-spendable	$ 951,920	$ 817,521	$ 677,593	$ 1,077,257
Restricted	23,586,865	25,553,627	24,897,929	22,386,762
Committed	296,313	147,518	240,879	358,102
Assigned	740,577	938,926	4,186,967	9,240,763
Unassigned	41,505,681	38,172,406	29,774,665	21,960,984
Total General Fund	$ 67,081,356	$ 65,629,998	$ 59,778,033	$ 55,023,868
All Other Governmental Funds				
Restricted				
Special Revenue Funds	$ 4,685,744	$ 7,222,269	$ 6,765,778	$ 7,108,591
Debt Service Funds	27,874	30,879	21,141	21,141
Capital Projects Funds	12,636,102	10,012,284	15,140,434	11,835,103
Unassigned				
Capital Projects Funds	-	-	(47,982)	-
Total All Other Governmental Funds	$ 17,349,720	$ 17,265,432	$ 21,879,371	$ 18,964,835

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

Schedule 4

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	$ 76,153,880	$ 77,497,196	$ 78,963,802	$ 79,772,505	$ 80,265,507	$ 80,862,315	$ 81,341,451	$ 82,050,999	$ 82,102,901	$ 82,701,423
Federal Grants	53,179,106	49,698,899	49,381,096	47,579,150	43,660,078	31,527,454	29,644,023	30,850,388	27,345,026	29,071,678
State and Local Grants	62,371,631	63,200,794	64,172,224	67,387,042	56,144,057	51,906,428	51,046,301	48,345,330	48,166,913	54,868,645
Departmental Charges	12,442,095	13,228,437	13,201,201	13,568,211	13,858,273	14,015,867	14,487,624	15,586,932	16,197,242	17,968,287
Net Appreciation (Depreciation) in Fair Value of Investments	1,119,426	365,630	1,726,823	2,770,761	(802,438)	2,168,022	2,908,575	978,600	(775,988)	749,597
Interest Income	2,230,810	4,065,445	4,485,632	3,037,868	863,677	345,789	164,097	124,186	95,870	81,214
Investment earnings (loss)	-	-	-	-	-	-	-	-	(8,970,000)	-
Other Revenue	4,370,130	4,469,730	4,479,701	3,144,928	3,882,652	4,552,409	5,233,176	5,262,937	4,954,100	5,711,055
Total Revenues	211,867,078	212,526,131	216,410,479	217,260,465	197,871,806	185,378,284	184,825,247	183,199,372	169,116,064	191,151,899
Expenditures										
General Government	14,059,375	17,012,245	14,325,801	15,843,182	17,398,075	17,015,477	19,753,041	17,871,808	20,613,906	17,954,273
Judicial	24,498,324	25,246,083	25,334,788	26,089,584	28,036,896	28,888,629	30,068,537	31,095,996	31,653,695	33,159,763
Public Safety	35,450,426	35,748,192	39,517,566	36,587,315	37,548,844	37,327,922	36,204,075	36,097,718	35,923,405	36,553,393
Human Services	91,312,718	91,954,060	95,260,798	98,296,687	81,341,589	68,994,812	66,110,215	63,096,917	60,910,570	61,662,055
Public Works	6,043,094	3,602,385	5,239,064	5,705,071	5,991,051	6,650,297	6,480,034	6,409,119	7,386,677	10,007,792
Culture and Recreation	2,982,674	2,915,175	3,418,638	2,506,481	3,544,095	3,115,900	3,447,930	2,601,354	2,592,123	3,705,146
Conservation Development	12,810,915	11,486,405	11,393,377	8,452,740	11,365,634	11,274,632	9,196,334	10,605,921	7,594,173	12,857,643
Contributions	5,675,063	5,678,613	6,101,393	6,025,440	6,086,601	6,256,908	6,642,683	6,309,508	6,839,284	6,898,023
Capital Leases	582,760	1,831,789	-	-	1,516,000	15,538	9,447	-	1,372,759	-
Debt Service										
Principal Retirement	8,202,848	8,960,459	8,186,171	8,778,337	8,241,171	8,276,171	8,334,508	8,349,005	8,535,000	11,370,000
Interest and Fiscal Charges	1,523,234	1,337,091	1,254,595	1,224,131	1,182,207	1,138,073	1,091,751	1,042,316	1,105,080	1,297,532
Total Expenditures	203,141,431	205,772,497	210,032,191	209,508,968	202,252,163	188,954,359	187,338,555	183,479,662	184,526,672	195,465,620
Excess (deficiency) of Revenues over Expenditures	8,725,647	6,753,634	6,378,288	7,751,497	(4,380,357)	(3,576,075)	(2,513,308)	(280,290)	(15,410,608)	(4,313,721)
Other Financing Sources (Uses)										
Debt issued	-	1,700,000	-	-	-	-	-	-	30,016,817	-
Swap proceeds	-	-	-	2,356,875	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(20,316,669)	-
Premium on bond issue	-	-	-	-	-	-	-	-	5,234,906	-
Swap costs	-	-	-	(66,875)	-	-	-	-	-	-
Issuance of Capital Leases	582,760	1,831,789	-	-	1,516,000	15,538	9,447	-	1,372,759	-
Transfers In	17,338,974	16,943,752	29,006,000	16,970,210	17,668,097	21,194,719	19,901,172	20,309,733	24,956,584	21,193,300
Transfers Out	(22,575,834)	(18,592,898)	(26,316,890)	(20,700,670)	(21,117,485)	(23,451,693)	(20,709,923)	(21,565,089)	(27,091,815)	(24,548,280)
Total Other Financing Sources (Uses)	(4,654,100)	1,882,643	2,689,110	(1,440,460)	(1,933,388)	(2,241,436)	(799,304)	(1,255,356)	14,172,582	(3,354,980)
Net Change in Fund Balances	$ 4,071,547	$ 8,636,277	$ 9,067,398	$ 6,311,037	$ (6,313,745)	$ (5,817,511)	$ (3,312,612)	$ (1,535,646)	$ (1,238,026)	$ (7,668,701)
Debt Service as a percentage of Noncapital Expenditures	4.80%	5.05%	4.63%	4.97%	4.86%	5.27%	5.20%	5.24%	5.38%	6.58%

Schedule 5

COUNTY OF WESTMORELAND, PENNSYLVANIA
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Real Estate Tax	Hotel Tax	Total
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
2012	80,908,412	1,142,587	82,050,999
2013	80,940,378	1,162,523	82,102,901
2014	81,448,275	1,253,148	82,701,423

Source: Westmoreland County Controller's Office

Schedule 6

COUNTY OF WESTMORELAND, PENNSYLVANIA
Assessed Value and Estimated Actual Value of Taxable Real Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential Property	Commercial Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value As A Percentage Of Actual Value
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%
2012	2,892,384,810	1,454,853,860	533,549,230	3,813,689,440	20.99	3,813,689,440	100%
2013	2,906,197,830	1,462,294,250	532,790,220	3,835,701,860	20.99	3,835,701,860	100%
2014	2,921,957,260	1,464,251,470	531,697,270	3,854,511,460	20.99	3,854,511,460	100%

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County of Westmoreland Operating Millage	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99
School Districts:										
Belle Vernon	71.04	70.79	68.40	68.49	70.49	72.93	77.69	77.21	76.36	76.36
Blairsville	102.20	110.57	115.94	119.76	119.76	109.86	109.86	109.86	109.86	109.86
Burrell	69.90	73.90	78.70	82.50	82.50	83.50	83.50	85.40	87.20	87.20
Derry	70.00	70.00	70.00	74.00	74.50	74.50	74.50	74.50	75.50	75.50
Franklin Regional	78.38	80.38	81.38	81.88	82.88	84.68	86.68	87.68	87.68	88.51
Jeannette	71.25	72.25	73.75	78.54	78.54	80.04	81.72	82.72	82.72	82.72
Kiski	74.90	77.48	77.48	77.48	79.29	82.41	82.01	82.78	82.83	83.45
Greater Latrobe	64.50	67.50	69.00	69.00	69.00	73.50	74.50	76.00	77.00	78.00
Greensburg-Salem	69.00	71.09	72.84	73.84	73.84	76.34	78.24	79.96	81.21	82.46
Hempfield	66.60	67.20	68.45	70.15	70.15	70.15	70.15	71.62	73.12	74.62
Leechburg	86.49	85.50	92.04	97.67	98.91	102.80	104.09	106.56	106.56	110.08
Ligonier Valley	68.00	69.00	69.00	69.00	69.00	69.00	73.00	75.00	75.00	76.50
Monessen	60.20	60.20	60.20	62.20	65.20	65.20	66.50	68.00	68.00	68.00
Mount Pleasant	72.55	72.55	72.55	72.55	72.55	75.38	79.79	79.78	79.78	83.70
New Kensington-Arnold	71.90	71.90	71.90	71.90	71.90	71.90	72.90	74.70	78.13	83.27
Norwin	62.30	64.05	65.15	65.15	65.15	67.00	67.00	68.45	69.10	70.95
Penn-Trafford	67.75	71.25	71.25	71.25	71.25	73.25	73.25	74.85	74.85	76.85
Southmoreland	69.90	69.10	69.30	69.70	69.50	69.40	69.40	71.06	71.06	72.41
Yough	71.25	74.69	71.82	75.60	75.60	75.60	73.60	73.60	75.36	77.55
Municipalities:										
Adamsburg	1.40	1.40	1.40	1.40	1.40	2.80	2.80	2.80	2.80	2.80
Arnold	31.25	34.75	34.75	34.75	34.75	34.75	34.75	34.75	43.50	43.50
Arona	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Avonmore	16.56	16.56	16.56	16.56	16.56	16.56	18.56	18.56	18.56	18.56
Bolivar	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Delmont	12.00	12.00	12.00	12.00	14.00	18.00	18.00	18.00	18.00	18.00
Derry	20.50	20.50	24.00	26.00	26.00	27.75	27.75	27.75	27.75	30.00
Donegal	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
East Vandergrift	15.00	15.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00	20.00
Export	14.60	14.60	14.60	14.60	14.60	14.60	16.00	16.00	14.00	14.00
Greensburg	20.00	20.00	20.00	21.25	25.05	25.05	25.05	25.05	25.05	25.05
Hunker	2.80	2.80	2.80	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Hyde Park	15.00	15.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	19.50
Irwin	9.00	11.00	12.00	13.50	13.50	13.50	15.00	15.00	15.00	15.00
Jeannette	33.12	33.12	33.12	33.12	32.62	32.62	32.62	32.62	32.62	32.62
Latrobe	19.00	19.00	19.00	19.00	20.50	20.50	21.50	21.50	21.50	21.50
Laurel Mountain	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Ligonier	18.00	18.00	18.00	18.00	18.00	18.00	22.50	22.50	23.50	23.50
Lower Burrell	15.75	15.75	15.75	16.75	18.25	20.25	20.25	20.75	21.25	21.25
Madison	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

(continued)

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

	Year Taxes Are Payable									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Manor	13.00	13.00	13.00	13.00	13.00	13.50	16.50	16.50	16.50	16.50
Monessen	28.55	28.55	33.55	33.55	36.05	33.85	33.85	35.85	35.85	35.85
Mt. Pleasant	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Murrysville	11.15	11.15	12.15	12.15	12.15	12.05	12.05	12.05	12.05	12.05
New Alexandria	5.00	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00
New Florence	11.00	11.00	11.00	11.00	11.00	11.00	16.00	16.00	16.00	16.00
New Kensington	26.18	26.18	26.24	27.03	27.03	27.03	27.03	27.03	27.03	27.03
New Stanton	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
North Belle Vernon	18.40	20.40	20.40	20.40	20.40	21.40	29.00	29.00	29.00	29.00
North Irwin	11.00	11.00	11.00	14.00	15.00	15.00	16.00	19.50	19.50	23.00
Oklahoma	6.20	6.20	6.20	6.20	10.20	10.20	10.20	10.20	10.20	10.20
Penn	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Scottdale	19.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Seward	17.00	17.00	17.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Smithton	8.00	8.00	8.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
South Greensburg	18.85	17.35	17.35	18.77	18.77	18.77	19.77	20.77	20.77	20.77
Southwest Greensburg	16.00	16.00	16.00	16.00	16.00	18.00	20.00	20.00	20.00	20.00
Sutersville	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Trafford	23.00	23.00	23.00	23.00	22.75	22.50	28.50	28.50	28.50	28.50
Vandergrift	26.00	26.00	26.00	26.00	26.00	26.00	26.00	28.00	28.00	28.00
West Leechburg	21.00	22.00	22.00	22.00	23.00	24.00	24.00	24.00	26.00	26.00
West Newton	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Youngstown	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	5.00	5.00
Youngwood	12.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	17.00	17.00
Allegheny Township	12.50	13.00	13.00	13.68	13.68	15.18	15.17	16.50	16.50	16.50
Bell Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50
Cook Township	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Derry Township	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Donegal Township	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
East Huntingdon Township	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Fairfield Township	2.10	2.10	2.10	2.10	3.10	3.10	3.10	3.10	3.10	3.10
Hempfield Township	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Ligonier Township	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	5.00	5.00
Loyalhanna Township	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	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	12.55	12.55	12.55	12.55	12.55	12.55	12.55	11.55	11.55
Penn Township	13.95	13.70	13.70	13.70	13.70	13.70	13.70	13.70	14.70	14.70
Rostraver Township	12.50	12.50	12.50	12.50	15.00	15.00	15.00	15.00	15.00	15.00
Salem Township	6.00	6.00	6.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00
Sewickley Township	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
South Huntingdon Township	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Clair Township	9.00	9.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00	10.00
Unity Township	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Upper Burrell Township	7.00	7.00	7.00	7.00	9.00	10.00	10.00	10.00	10.00	10.00
Washington Township	10.00	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00

Source: County Board of Assessment Appeals

Schedule 8

COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Property Taxpayers
December 31, 2014

Taxpayer	2014 Taxable Assessed Value	2014 Rank	2014 Percentage of Total Taxable Assessed Value	2005 Taxable Assessed Value	2005 Rank	2005 Percentage of Total Taxable Assessed Value
CBL Westmoreland LP	$ 19,014,020	1	0.50%	$ 19,018,790	1	0.53%
Wal-Mart	11,948,710	2	0.32%	-		0.00%
THF Greengate & Mt. Pleasant Dev	8,394,110	3	0.22%	6,703,180	3	0.19%
Alcoa	7,883,210	4	0.21%	7,913,510	2	0.22%
Richard A. Nernberg	6,215,030	5	0.16%	5,009,890	8	0.14%
Excela/Westmoreland Hospital	5,627,120	6	0.15%	-	-	-
Gustine Company	5,249,850	7	0.13%	5,249,850	6	0.14%
Buncher Company	4,797,990	8	0.13%	4,907,560	9	0.14%
Commonwealth Renewable Energy	4,510,400	9	0.12%	-	-	-
Adam Eidemiller, Inc.	4,401,340	10	0.12%	5,860,340	4	0.16%
Reserve Coal Prop Co.	4,176,210	11	0.11%	-	-	-
Kennamental	4,160,940	12	0.11%	5,177,710	7	0.14%
Mellon Bank NA	3,836,170	13	0.10%	-	-	-
Respironics, Inc.	3,819,560	14	0.10%	-	-	-
Westinghouse Electric	-	-	-	5,777,970	5	0.16%
SuperValue Stores, Inc.	-	-	-	4,741,510	10	0.13%
Total	$ 94,034,660		2.48%	$ 70,360,310		1.95%

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
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%	4,212,394	79,708,595	99.45%
2012	80,049,341	755,170	80,804,511	76,227,974	95.23%	4,197,039	80,425,013	99.53%
2013	80,501,538	387,134	80,888,672	76,277,001	94.75%	4,205,646	80,482,647	99.50%
2014	80,896,352	393,532	81,289,884	76,775,335	94.91%	-	76,775,335	94.45%

Source: Westmoreland County Controllers Office

Schedule 10

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

	Governmental Activities			Business-Type Activities					
Fiscal Year	General Obligation Bond	Notes Payable	Capital Equipment Lease	General Obligation Bond	Industrial Development Corporation	Capital Equipment Lease	Total Primary Government	Percentage of Personal Income	Per Capita
2005	$ 156,329,333	-	$ 1,751,405	$ 18,200,667	$ 7,826,447	$ 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	181,584,718	1.44%	495.54
2007	139,320,862	1,455,000	1,401,008	17,694,139	16,400,803	80,862	176,352,674	1.40%	485.64
2008	130,787,525	1,210,000	1,026,129	17,372,476	14,856,564	202,956	165,455,650	1.31%	456.27
2009	122,791,354	965,000	1,677,333	17,033,647	13,985,984	155,370	156,608,688	1.18%	432.32
2010	114,760,183	720,000	1,358,379	16,679,818	10,748,563	106,142	144,373,085	1.03%	395.36
2011	106,670,674	475,000	1,020,573	16,294,327	10,071,681	247,928	134,780,183	0.94%	369.80
2012	98,566,669	230,000	681,177	15,908,332	9,385,749	197,346	124,969,273	0.83%	342.88
2013	90,868,050	-	1,260,448	17,599,317	8,768,945	144,288	118,641,048	0.74%	326.48
2014	81,765,159	-	946,874	17,311,566	8,076,547	88,633	108,188,779	0.66%	298.50

Source: Westmoreland County Controllers Office

Schedule 11

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

Fiscal Year	Governmental Activities General Obligation Bonds	Business-Type General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
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
2012	98,566,669	15,908,332	27,874	114,447,127	3.00%	314.01
2013	90,868,050	17,599,317	21,141	108,446,226	2.83%	298.43
2014	81,765,159	17,311,566	21,141	99,055,584	2.57%	273.30

Source: Westmoreland County Controllers Office

Schedule 12

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct Debt			
County of Westmoreland Governmental Activities	$ 81,765,159	100%	$ 81,765,159
Total Direct Debt	81,765,159		81,765,159
Overlapping Debt			
School Districts:			
Belle Vernon	46,488,312	80%	37,190,650
Blairsville	21,813,265	18%	3,926,388
Burrell	31,190,000	100%	31,190,000
Derry	30,935,000	100%	30,935,000
Franklin Regional	12,407,000	100%	12,407,000
Jeannette	20,215,000	100%	20,215,000
Kiski	64,775,000	100%	64,775,000
Greater Latrobe	22,766,847	100%	22,766,847
Greensburg-Salem	27,440,000	100%	27,440,000
Hempfield	82,125,000	100%	82,125,000
Leechburg	3,665,000	20%	733,000
Ligonier Valley	17,465,000	100%	17,465,000
Monessen	11,805,000	100%	11,805,000
Mount Pleasant	19,679,919	100%	19,679,919
New Kensington-Arnold	38,530,952	100%	38,530,952
Norwin	102,958,160	100%	102,958,160
Penn-Trafford	29,900,000	100%	29,900,000
Southmoreland	30,545,000	86%	26,268,700
Yough	37,478,301	100%	37,478,301
Total school districts	652,182,756		617,789,917
Municipalities:			
Adamsburg	-	100%	-
Arnold	-	100%	DNR
Arona	-	100%	DNR
Avonmore	-	100%	DNR
Bolivar	204	100%	204
Delmont	950,000	100%	950,000
Derry	3,490,402	100%	3,490,402
Donegal	-	100%	-
East Vandergrift	4,542,110	100%	4,542,110
Export	182,222	100%	182,222
Greensburg	5,600,000	100%	5,600,000
Hunker	-	100%	-
Hyde Park	336,677	100%	336,677
Irwin	4,195,438	100%	4,195,438
Jeannette	2,073,846	100%	2,073,846
Latrobe	3,612,754	100%	3,612,754
Laurel Mountain	-	100%	-
Ligonier	51,699	100%	51,699
Lower Burrell	5,379,615	100%	5,379,615
Madison	-	100%	-
Manor	1,109,562	100%	1,109,562
Monessen	7,315,000	100%	7,315,000
Mt. Pleasant	982,445	100%	982,445
Murrysville	4,000,470	100%	4,000,470
New Alexandria	-	100%	-
New Florence	-	100%	-
New Kensington	-	100%	-
New Stanton	226,543	100%	226,543

(continued)

COUNTY OF WESTMORELAND, PENNSYLVANIA
Direct and Overlapping Governmental Activities Debt
As of December 31, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
North Belle Vernon	5,705,988	100%	5,705,988
North Irwin	-	100%	-
Oklahoma	70,740	100%	70,740
Penn	-	100%	DNR
Scottdale	991,366	100%	991,366
Seward	-	100%	-
Smithton	-	100%	-
South Greensburg	-	100%	DNR
Southwest Greensburg	30,148	100%	30,148
Sutersville	-	100%	-
Trafford	3,556,988	100%	3,556,988
Vandergrift	101,934	100%	101,934
West Leechburg	331,089	100%	331,089
West Newton	1,789,116	100%	1,789,116
Youngstown	-	100%	-
Youngwood	4,279,622	100%	4,279,622
Allegheny Township	729,302	100%	729,302
Bell Township	251,950	100%	251,950
Cook Township	30,066	100%	30,066
Derry Township	41,883	100%	41,883
Donegal Township	119,093	100%	119,093
East Huntingdon Township	493,801	100%	493,801
Fairfield Township	-	100%	-
Hempfield Township	-	100%	DNR
Ligonier Township	18,691	100%	18,691
Loyalhanna Township	-	100%	-
Mt. Pleasant Township	-	100%	-
North Huntingdon Township	-	100%	-
Penn Township	1,264,065	100%	1,264,065
Rostraver Township	-	100%	-
Salem Township	-	100%	DNR
Sewickley Township	446,317	100%	446,317
South Huntingdon Township	-	100%	-
St. Clair Township	-	100%	DNR
Unity Township	2,627,526	100%	2,627,526
Upper Burrell Township	-	100%	-
Washington Township	179,636	100%	179,636
Total municipalities	67,108,308		67,108,308
Total Overlapping Debt	719,291,064		684,898,225
Total direct and overlapping debt	$ 801,056,223		$ 766,663,384

Source: Individual Governmental Units

*DNR - Did Not Respond

* N/A - Not Available

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by residents and businesses of the County of Westmoreland. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The estimated percentage of debt applicable to the County of Westmoreland was provided by the individual government units.

Schedule 13

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Borrowing base revenues(1):										
Two years prior	$ 217,402,593	$ 230,902,687	$ 250,966,042	$ 255,682,688	$ 259,737,614	$ 261,860,970	$ 242,858,744	$ 232,833,658	$ 232,906,968	$ 231,122,535
Prior year	230,902,687	250,996,042	255,682,688	259,737,614	261,860,970	242,858,744	232,833,658	232,906,968	231,122,535	218,016,630
Current year	250,996,042	255,682,688	259,737,614	261,860,970	242,858,744	232,883,658	232,906,968	231,122,535	218,016,630	240,219,854
Total borrowing base revenues	$ 699,301,322	$ 737,581,417	$ 766,386,344	$ 777,281,272	$ 764,457,328	$ 737,603,372	$ 708,599,370	$ 696,863,161	$ 682,046,133	$ 689,359,019
Average borrowing base revenues	$ 233,100,441	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Limit for non-electoral debt:										
Average borrowing base revenues	$ 233,100,441	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Debt limit percent	300%	300%	300%	300%	300%	300%	300%	300%	300%	300%
Debt limit	699,301,322	737,581,417	766,386,344	777,281,272	764,457,328	737,603,372	708,599,370	696,863,161	682,046,133	689,359,019
Total amount of debt applicable to debt limit	174,530,000	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001	114,705,001	$ 114,875,000	$ 103,500,000
Legal debt margin	$ 524,771,322	$ 570,611,417	$ 607,916,343	$ 627,911,271	$ 623,667,327	$ 605,443,371	$ 585,159,369	$ 582,158,160	$ 567,171,133	$ 585,859,019
Total net debt applicable to the limit as a percentage of debt limit	24.96%	22.64%	20.68%	19.22%	18.42%	17.92%	17.42%	16.46%	16.84%	15.01%
Limit for net non-electoral and lease rental debt:										
Average borrowing base revenues	$ 233,100,441	$ 245,860,472	$ 255,462,115	$ 259,093,757	$ 254,819,109	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Debt limit percent	400%	400%	400%	400%	400%	400%	400%	400%	400%	400%
Debt limit	932,401,763	983,441,889	1,021,848,460	1,036,375,029	1,019,276,436	983,471,163	944,799,160	929,150,881	909,394,844	919,145,360
Total amount of debt applicable to debt limit	174,530,000	166,970,000	158,470,001	149,370,001	140,790,001	132,160,001	123,440,001	114,705,001	114,875,000	103,500,000
Legal debt margin	$ 757,871,763	$ 816,471,889	$ 863,378,459	$ 887,005,028	$ 878,486,435	$ 851,311,162	$ 821,359,159	$ 814,445,880	$ 794,519,844	$ 815,645,360
Total net debt applicable to the limit as a percentage of debt limit	18.72%	16.98%	15.51%	14.41%	13.81%	13.44%	13.07%	12.35%	12.63%	11.26%

Source: Local Government Unit Debt Act 185 of 1972, as amended

Note: (1) Borrowing base revenues represent total revenues of the Governmental fund type plus total revenues (operating and non-operating) for Westmoreland Manor and 911 Surcharge

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)
2005	367,133	$ 11,872,000	32,337	43.20	54,612	4.9%
2006	366,440	12,582,837	34,338	43.30	54,015	4.9%
2007	363,131	12,582,837	34,651	43.40	52,917	4.6%
2008	362,627	12,582,837	34,699	43.80	52,223	6.7%
2009	362,251	13,234,458	36,534	44.00	51,317	9.3%
2010	365,169	14,015,602	38,381	44.40	50,902	7.4%
2011	364,471	14,347,819	39,366	44.80	49,906	6.9%
2012	364,471	15,129,266	41,510	45.10	49,370	7.5%
2013	363,395	16,090,314	44,278	45.40	48,812	5.8%
2014	362,437	16,409,347	45,275	N/A	48,208	4.8%

Source: (1) U.S. Census Bureau
(2) U. S. Department of Commerce, Bureau of Economic Analysis
(3) Westmoreland County Intermediate Unit
(4) Regional Office Bureau of Employment Security

Schedule 15

COUNTY OF WESTMORELAND, PENNSYLVANIA
Principal Employers
December 31, 2014

	2014	2005
Employer	Rank	Rank
Wal-Mart Associates	1	5
Pennsylvania State Government	2	1
Excela Health	3	6
Westmoreland County	4	4
United Parcel Service	5	2
Respironics, Inc.	6	7
Giant Eagle Inc	7	8
Elliott Company, Inc.	8	
Westinghouse Electric Company	9	9
Leedsworld, Inc.	10	
Sony Corporation of America		3
Kennametal, Inc.		10

Source: Pennsylvania Department of Labor and Industry

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

Schedule 16

COUNTY OF WESTMORELAND, PENNSYLVANIA
Full-time and Part-time County Government Employees by Function
Last Ten Fiscal Years

Function	Full-time Employees as of December 31									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Administration	166	164	161	168	172	170	168	166	163	161
Judicial-Courts	138	136	138	138	137	136	133	138	136	137
Judicial Court-related	282	282	280	280	279	276	277	277	275	271
Public Safety-Corrections	290	298	299	302	300	296	309	304	296	300
Public Safety-Emergency Management	5	6	6	5	5	5	4	5	6	6
Public Safety-Other	25	25	25	24	25	26	26	25	29	32
Public Works	43	39	46	47	48	48	51	51	55	53
Human Services-Children & Youth	79	80	92	84	91	95	103	104	103	102
Human Services-Behavorial Health	26	27	27	29	28	30	29	29	30	30
Human Services-Aging	88	89	91	86	90	92	89	87	89	85
Human Services-Other	1	1	1	2	2	2	2	2	3	3
Parks & Recreations	31	32	32	30	31	30	31	28	30	31
Planning & Development	11	11	17	18	18	18	18	17	14	15
Westmoreland Manor	499	483	500	501	516	493	514	493	474	451
911 Dispatching	60	64	58	55	63	61	55	59	54	59
Total Full-time Employees	1,744	1,737	1,773	1,769	1,805	1,778	1,809	1,785	1,757	1,736
	Part-time Employees as of December 31									
Administration	23	21	25	25	29	26	29	25	23	32
Judicial-Courts	14	14	14	13	16	14	13	12	11	17
Judicial Court-related	31	30	30	28	22	24	27	25	25	25
Public Safety-Corrections	51	49	49	51	43	50	49	42	43	43
Public Safety-Emergency Management	-	-	-	-	-	-	-	-	-	-
Public Safety-Other	4	3	4	4	4	5	5	7	8	7
Public Works	15	23	13	19	21	11	15	17	16	14
Human Services-Children & Youth	9	10	-	8	8	8	8	9	9	9
Human Services-Behavorial Health	-	-	-	-	-	-	-	-	-	-
Human Services-Aging	4	4	3	3	3	-	2	1	-	-
Human Services-Other	-	-	-	-	-	-	-	-	-	-
Parks & Recreations	-	1	2	3	7	-	1	2	-	-
Planning & Development	-	-	-	-	-	-	-	-	1	-
Westmoreland Manor	73	110	94	115	113	103	96	78	71	71
911 Dispatching	10	-	4	12	-	-	4	-	7	16
Total Part-time Employees	234	265	238	281	266	241	249	218	214	234
Total Employees	1,978	2,002	2,011	2,050	2,071	2,019	2,058	2,003	1,971	1,970

Source: Westmoreland County Controllers Office

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

Function	Fiscal Year 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Administration										
Treasurer										
Receipts	30,105	31,413	24,742	24,365	25,038	25,972	26,489	24,676	26,594	25,380
Dog licenses	40,509	44,761	46,055	41,287	44,374	49,164	39,161	41,614	48,406	43,826
Hunting licenses	29,494	28,385	28,248	29,430	32,947	30,793	34,032	32,825	31,027	29,186
Fishing licenses	1,104	1,212	1,020	579	357	315	295	283	199	236
Pistol licenses	218	282	233	213	178	121	147	108	86	102
Small game licenses	448	455	467	465	505	508	508	485	526	523
Bingo licenses	142	147	128	158	149	147	148	140	139	156
Boat licenses	39	39	40	38	28	27	32	26	13	15
Special raffles	28	32	25	25	42	58	80	73	71	71
Tax Office										
Number of parcels	182,951	183,844	192,750	193,194	191,918	191,991	191,991	186,175	192,422	192,436
Appeals processed	1,175	1,158	1,079	1,086	1,237	1,044	1,131	900	791	841
Elections										
Registered voters	240,388	241,729	238,186	249,064	249,321	238,648	232,517	238,006	238,382	238,551
Votes cast	72,116	128,116	72,270	179,459	69,075	126,483	68,189	169,572	60,890	107,335
Percent of votes cast	30%	53%	30%	72%	28%	53%	29%	72%	26%	45%
Recorder of Deeds										
Deeds recorded	14,943	14,396	13,928	12,972	11,167	11,291	11,279	11,196	11,281	11,378
Military discharge	634	551	413	194	143	122	84	82	121	229
Mortgages	27,990	25,043	23,580	17,660	18,807	17,196	16,637	20,013	19,087	14,272
Notaries	691	621	595	574	653	587	568	598	647	578
Satisfactions	21,960	19,827	18,152	16,581	16,876	15,950	16,430	18,761	17,689	13,389
UCC	488	402	380	315	241	300	291	328	313	263
Miscellaneous	2,006	2,071	2,386	2,548	3,206	3,451	3,231	2,907	1,811	2,277
Judicial-Courts										
Courts										
Criminal filings	**	5,625	5,276	5,189	4,993	4,697	4,882	5,013	5,219	5,815
Jury trials	**	50	42	44	40	37	31	34	20	22
Bench trials	**	31	35	26	29	25	23	27	19	32
Guilty pleas	**	3,608	3,228	3,507	3,187	2,957	3,464	3,548	2,585	4,177
ARD's	**	810	1,242	1,140	1,171	959	806	1,027	975	1,239
Withdrawn/dismissed	**	484	516	417	393	391	106	369	361	360
Arbitration filings	164	188	161	159	155	146	81	112	120	146
***Civil filings	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 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Courts (continued)										
Civil trial ready	188	218	219	194	159	*	*	*	*	*
Jury trials	24	21	31	32	19	*	*	*	*	*
Bench trials	30	22	10	18	16	*	*	*	*	*
Settlements	146	155	161	178	135	*	*	*	*	*
New civil cases docketed	*	*	*	*	*	*	2,297	2,004	1,572	1,553
Arbitration awards	*	*	*	*	*	*	81	91	76	86
Beginning year civil cases	*	*	*	*	*	*	1,940	3,375	4,229	4,396
Civil cases disposed	*	*	*	*	*	*	940	1,180	1,038	1,870
Civil cases pending	*	*	*	*	*	*	3,315	4,229	4,780	4,578
Protection from abuse	783	758	828	794	882	837	860	976	928	832
PFA indirect contempt	159	167	203	167	194	188	175	180	151	144
New child support filings	2,508	2,516	2,442	2,530	2,279	2,258	-	-	-	-
Custody filings	833	940	911	887	984	1,151	1,243	1,371	1,383	1,161
Divorce filings	1,053	1,012	1,153	1,105	1,080	1,089	1,041	1,002	970	906
Dependency abuse/neglect	104	111	107	134	158	111	201	149	153	134
Dependency status filings	465	480	483	331	148	139	52	39	50	59
Delinquency filings	569	591	769	729	685	600	532	514	502	499
Estates filed	411	349	330	323	316	336	278	267	244	243
Estates probated	422	361	306	321	277	398	265	271	251	229
Adoptions	157	138	152	126	96	119	125	149	144	100
Termination filings	175	177	175	167	154	151	178	232	212	171
Guardian filings	78	72	86	99	86	72	85	67	88	69
MDJ criminal filings	7,744	7,172	6,749	6,364	6,254	5,597	5,601	5,246	10,249	10,392
MDJ traffic filings	51,517	54,073	52,480	51,049	55,220	53,585	47,557	47,171	53,521	53,029
MDJ non traffic filings	16,051	13,107	12,160	12,034	12,836	11,286	11,202	10,080	6,131	6,358
MDJ civil filings	5,607	5,803	5,851	6,087	5,167	5,844	6,304	5,045	5,076	4,616
Judicial-Court Related										
Sheriff										
Inmate Transports	11,543	13,074	11,474	11,830	10,964	12,218	12,250	13,171	16,547	17,160
Warrants										
Criminal	3,115	3,278	2,521	2,615	2,489	1,954	1,962	15,181	21,747	21,839
Domestic	1,186	992	972	938	1,016	1,032	987	1,070	890	1,157
Juvenile	227	200	197	143	187	185	54	54	85	105
Papers Served										
Civil	10,990	14,235	18,520	21,423	21,897	17,484	16,143	14,445	13,836	13,616
Protection From Abuse	924	925	986	958	1,002	876	1,003	1,052	1,029	986

(continued)

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

Function	Fiscal Year 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Coroner										
Cremations	663	730	730	875	916	997	1,049	1,072	1,154	1,262
Drug overdoses	50	55	50	46	56	57	64	78	86	87
Heroin related	21	32	24	18	20	13	19	27	26	36
Motor vehicle accidents	40	30	33	57	43	33	26	41	22	25
Alcohol involved	13	18	16	28	14	14	11	14	13	5
Homicides	4	5	7	7	7	8	9	5	9	10
Suicides	49	48	39	34	42	44	51	39	55	60
Fire related deaths	1	4	5	5	5	3	2	3	1	3
Undetermined deaths	4	1	2	1	5	4	4	10	3	6
Autopsies	108	91	116	129	127	128	118	153	167	153
Public Safety-Corrections										
Adult Probation										
New probation ARD cases	1,275	1,385	1,445	1,273	1,121	1,023	992	1,065	973	1,195
New parole cases	513	625	574	704	666	515	428	500	459	515
New probation cases	1,475	1,511	1,382	1,422	1,311	1,378	1,506	1,484	1,534	829
New PWV cases	217	211	229	180	219	174	229	214	265	265
New intermediate punish cases	689	712	649	709	657	581	563	512	464	554
Adult probation active cases	7,474	7,824	8,022	7,996	7,903	7,719	7,451	7,598	7,695	8,155
Juvenile Probation										
Juvenile placement days	49,984	53,180	58,006	55,183	49,066	34,227	28,613	20,446	18,919	20,201
County Prison										
Average daily population										
Inmate	598	641	573	538	525	511	537	565	594	604
Housed-in inmate	562	598	543	512	506	496	524	545	572	589
Admissions	4,493	4,431	3,952	4,264	3,818	3,678	3,664	4,011	4,332	4,579
Releases	4,463	4,362	4,091	4,269	3,823	3,662	3,652	3,998	4,227	4,663
Average length of stay	44	47	47	42	46	47	50	48	46	44
Repeat offenders	41%	37%	32%	32%	33%	36%	36%	37%	36%	35%
Public Safety-Other										
Chemical incidents	6	4	7	7	5	6	5	3	3	4
Petroleum incidents	14	5	11	12	11	12	6	10	8	18
Rapid intervention responses	12	12	37	42	34	77	43	37	8	-
PEMA reported incidents	30	33	55	61	42	33	34	38	36	49
Planning facilities	78	74	74	83	87	88	85	89	90	87

(continued)

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

	Fiscal Year									
Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Human Services-Children & Youth										
Children served	2,825	3,155	4,442	3,185	5,585	5,864	5,848	5,860	6,183	5,962
Child abuse reports	499	478	558	606	537	586	562	587	634	594
Adoptions	25	28	42	30	23	37	45	42	44	32
Placement days of care	108,206	94,464	78,160	58,891	*	56,157	88,503	84,540	75,090	68,282
Human Services-Aging										
Meals-Home delivered	176,151	177,565	165,838	171,727	162,784	150,580	151,828	130,495	124,624	126,836
Meals-Congregate	125,052	132,318	125,247	118,987	112,586	100,352	96,814	95,379	96,037	87,381
Care managed clients	2,168	1,677	1,535	1,477	1,430	1,411	1,411	1,257	1,281	1,207
Transportation clients	4,105	4,028	4,700	5,150	5,150	5,150	4,053	3,793	3,839	2,923
Home Health clients	222	220	214	174	175	154	162	125	94	94
Personal care clients	536	533	715	723	752	575	564	428	524	571
Home support clients	232	122	67	47	33	21	16	12	8	7
Day care clients	74	79	81	56	54	38	31	22	20	27
Parks & Recreation										
Parks										
Park reservations	1,261	1,234	1,378	1,423	1,479	1,575	1,513	1,692	1,775	1,863
Special use permits	173	246	157	199	201	258	253	408	471	930
Manor										
Days of care	144,250	146,772	146,502	147,579	146,767	146,819	147,196	146,822	145,603	143,066
911 Dispatching										
Police calls	176,986	175,975	174,810	174,392	172,178	178,328	188,133	206,253	209,379	214,979
EMS calls	44,915	45,811	48,526	50,089	48,406	51,095	52,422	53,147	53,136	53,982
Fire calls	19,639	18,326	19,943	20,225	18,906	19,569	19,438	21,570	21,741	20,157
Administration calls	9,362	9,383	9,888	11,608	1,739	13,376	14,141	15,710	15,366	15,403

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 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Administration										
Commissioners										
Motor vehicles	2	2	2	3	3	3	3	3	3	3
Records Management										
Motor vehicles	1	1	0	0	0	0	0	0	0	0
Judicial-Court-related										
Sherriff										
Motor vehicles	32	37	32	36	33	32	31	31	31	29
Coroner										
Motor vehicles	2	2	2	2	2	2	2	1	1	1
Domestic Relations										
Motor vehicles	4	4	3	3	2	2	2	2	2	2
District Attorney										
Motor vehicles	23	24	22	24	23	23	24	25	27	27
Public Safety-Corrections										
Adult Probation										
Motor vehicles	2	2	2	3	3	3	3	3	4	4
Juvenile Probation										
Motor vehicles	2	2	2	2	2	2	2	4	2	2
Prison										
Motor vehicles	2	2	3	3	2	3	3	2	3	3
Public Safety-Emergency Management										
Emergency Management										
Motor vehicles	6	5	7	9	7	6	7	8	9	9
Hazardous Materials										
Motor vehicles	7	6	6	6	5	5	5	5	5	5
Public Safety-Other										
Park Police										
Motor vehicles	10	11	9	11	9	10	10	10	11	10
Weights & Measures										
Motor vehicles	2	2	3	3	3	3	3	2	2	3
West Nile										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Public Works										
Roads & Bridges										
County-owned bridges	38	39	39	39	39	39	40	40	40	40
Inter-county bridges	5	5	5	5	5	5	5	5	5	5
County-owned roads	31	31	31	31	31	31	31	31	31	31
County road miles	52	52	52	52	52	52	52	52	52	52
Motor vehicles	11	11	11	11	11	11	11	11	11	11

(continued)

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

Function	Fiscal Year 2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Human Services-Children &Youth										
Children's' Bureau										
Motor vehicles	3	3	3	3	3	3	3	1	2	2
Human Services-Behavorial Health										
Behavorial Health										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Human Services-Aging										
Aging										
Motor vehicles	14	17	16	17	20	20	20	16	16	16
Planning & Development										
Planning										
Motor vehicles	1	1	1	1	1	1	1	1	1	1
Parks & Recreation										
Number of parks	10	10	10	10	10	10	10	10	10	10
Park acreage	3,149	3,194	3,939	3,939	3,939	3,939	3,939	3,929	3,929	3,929
Office buildings	2	2	1	1	1	1	1	1	1	1
Storage or maintenance buildings	11	12	12	12	12	12	12	19	18	18
Concession buildings	3	5	5	5	5	5	5	6	6	6
Motor vehicles	13	13	12	13	14	14	13	13	13	14
Pavilions	55	55	55	55	55	55	57	55	56	56
Restrooms	38	38	38	38	38	38	37	40	40	41
Activity centers	2	2	2	2	2	2	2	3	3	3

Source: Various county departments