

**2011 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

031323 WEST KITTANNING BORO, ARMSTRONG COUNTY

WEST KITTANNING BORO, ARMSTRONG County

BALANCE SHEET

December 31, 2011

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		5,680									5,680
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	181,002	10,412	2,550							193,964
291-299	Other Equity										
Total Fund and Account Group Equity		181,002	10,412	2,550							193,964
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											199,644

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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

REVENUES

Taxes

301.00	Real Estate Taxes	140,412						140,412
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	5,883						5,883
310.20	Earned Income Taxes / Wage Taxes	109,044						109,044
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	11,066						11,066
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		266,405						266,405

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	18,279						18,279
Total Licenses and Permits		18,279						18,279

Fines and Forfeits

330-332	Fines and Forfeits	4,524						4,524
Total Fines and Forfeits		4,524						4,524

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	664	85					749
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		664	85					749

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	335						335
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		31,344					31,344
355.04	Alcoholic Beverage Licenses	450						450
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,781						10,781
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		11,566	31,344					42,910

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government	85						85
362.00	Public Safety	165						165
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		250						250

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		400					400
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	178						178
Total Unclassified Operating Revenues		178	400					578

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	47,590						47,590
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	612						612
Total Other Financing Sources		48,202						48,202

TOTAL REVENUES

350,068	31,429	400					381,897
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	1,719						1,719
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	920						920
403.00	Tax Collection	7,441						7,441
404.00	Solicitor / Legal Services	1,616						1,616
405.00	Secretary / Clerk	9,077						9,077
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	2,228						2,228
408.00	Engineering Services							
409.00	General Government Buildings and Plant	40,422						40,422
Total General Government		63,423						63,423

Public Safety

410.00	Police	45,341						45,341
411.00	Fire	36,285						36,285
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Safety

414.00	Planning and Zoning							
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		81,626						81,626

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	5,353						5,353
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		5,353						5,353

Public Works - Highways and Streets

430.00	General Services - Administration	135,014						135,014
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	4,201	7,955					12,156
433.00	Traffic Control Devices	968						968
434.00	Street Lighting	28,895						28,895

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	323						323
438.00	Maintenance and Repairs of Roads and Bridges	35,088						35,088
439.00	Highway Construction and Rebuilding Projects		1,350					1,350
Total Public Works - Highways and Streets		204,489	9,305					213,794

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System	3,214						3,214
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		3,214						3,214

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	3,177						3,177
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		3,177						3,177

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2011

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

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items								

Insurance								
486.00	Insurance, Casualty, and Surety	624						624
Total Insurance		624						624

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		32,590	15,000				47,590
493.00	All Other Financing Uses		59					59
Total Other Financing Uses			32,649	15,000				47,649

TOTAL EXPENDITURES	361,906	41,954	15,000					418,860
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-11,838	-10,525	-14,600					-36,963
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WEST KITTANNING BORO

December 31, 2011

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2011

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

EMPLOYEE COMPENSATION

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

124,163

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

- Governing Body of the Municipality
- President Judge of the Court of Common Pleas
- Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the WEST KITTANNING BORO have audited, adjusted and settled the various funds and account groups of the WEST KITTANNING BORO for the year ended December 31, 2011. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

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

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of WEST KITTANNING BORO for the year ended December 31, 2011, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

- Carol A. Augustine Elected Auditor
- Cheri L. Lindsay Elected Auditor
- Robert Venesdy Elected Auditor

Subscribed and sworn to before me this 15 day of August, 2012.



Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2011

NOTES / COMMENTS