

**2012 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**031323 WEST KITTANNING BORO, ARMSTRONG COUNTY**



## WEST KITTANNING BORO, ARMSTRONG County

## BALANCE SHEET

December 31, 2012

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	182,217	16,355	3,950							202,522
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		182,217	16,355	3,950							202,522
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											202,522

**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

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	137,951						137,951
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	8,148						8,148
310.20	Earned Income Taxes / Wage Taxes	100,214						100,214
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	17,151						17,151
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
<b>Total Taxes</b>		263,464						263,464

**Licenses and Permits**

320-322	All Other Licenses and Permits	20						20
321.80	Cable Television Franchise Fees	22,866						22,866
<b>Total Licenses and Permits</b>		22,886						22,886

**Fines and Forfeits**

330-332	Fines and Forfeits	5,336						5,336
<b>Total Fines and Forfeits</b>		5,336						5,336

**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	189	29					218
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		189	29					218

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

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	364						364
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		31,384					31,384
355.04	Alcoholic Beverage Licenses	450						450
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,130						6,130
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	4,322						4,322

**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

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**REVENUES**

**State**

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		11,266	31,384					42,650

**Local Government Units**

357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		31,000					31,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>			31,000					31,000

**Charges for Service**

361.00	General Government	155						155
362.00	Public Safety	47						47
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, 2012

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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							
<b>Total Charges for Service</b>		202						202

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	25		1,400				1,425
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	2						2
<b>Total Unclassified Operating Revenues</b>		27		1,400				1,427

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
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, 2012

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**REVENUES**

<b>Other Financing Sources</b>								
395.00	Refunds of Prior Year Expenditures	530						530
<b>Total Other Financing Sources</b>		530						530

<b>TOTAL REVENUES</b>	303,900	62,413	1,400					367,713
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**EXPENDITURES**

<b>General Government</b>								
400.00	Legislative (Governing) Body	7,207						7,207
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,117						1,117
403.00	Tax Collection	6,812						6,812
404.00	Solicitor / Legal Services	363						363
405.00	Secretary / Clerk	8,340						8,340
406.00	Other General Government Administration	4,335						4,335
407.00	IT-Networking Services-Data Processing	2,012						2,012
408.00	Engineering Services		8,200					8,200
409.00	General Government Buildings and Plant	19,531	1,462					20,993
<b>Total General Government</b>		49,717	9,662					59,379

<b>Public Safety</b>								
410.00	Police	58,383						58,383
411.00	Fire	29,514						29,514
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							



**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning							
415.00	Emergency Management and Communications	314						314
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		88,211						88,211

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control	1,010						1,010
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		1,010						1,010

**Public Works - Highways and Streets**

430.00	General Services - Administration	104,823						104,823
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,619	4,899					6,518
433.00	Traffic Control Devices	1,530						1,530
434.00	Street Lighting	26,312						26,312

**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	1,326						1,326
438.00	Maintenance and Repairs of Roads and Bridges	5,311	51,557					56,868
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		140,921	56,456					197,377

<b>Other Public Works Enterprises</b>								
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	3,375						3,375
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		3,375						3,375

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	4,750						4,750
453.00	Spectator Recreation							
454.00	Parks							

**WEST KITTANNING BORO, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2012

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	3,177						3,177
457.00	Civil and Military Celebrations	100						100
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		8,027						8,027

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

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

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,529						6,529
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST KITTANNING BORO, ARMSTRONG County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2012

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							
<b>Total Employer Paid Benefits and Withholding Items</b>		6,529						6,529

Insurance								
486.00	Insurance, Casualty, and Surety	1,234						1,234
<b>Total Insurance</b>		1,234						1,234

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses		15					15
<b>Total Other Financing Uses</b>			15					15

<b>TOTAL EXPENDITURES</b>	299,024	56,471	9,662					365,157
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	4,876	5,942	-8,262					2,556
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## WEST KITTANNING BORO

December 31, 2012

## 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, 2012

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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

151,766



December 31, 2012

**NOTES / COMMENTS**