

**2013 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

031323 WEST KITTANNING BORO, ARMSTRONG COUNTY

WEST KITTANNING BORO, ARMSTRONG County

BALANCE SHEET

December 31, 2013

		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											
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	221,988	19,472	5,359							246,819
291-299	Other Equity										
Total Fund and Account Group Equity		221,988	19,472	5,359							246,819
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											246,819

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	158,242						158,242
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	4,759						4,759
310.20	Earned Income Taxes / Wage Taxes	120,058						120,058
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	12,865						12,865
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		295,924						295,924

Licenses and Permits

320-322	All Other Licenses and Permits	190						190
321.80	Cable Television Franchise Fees	20,010						20,010
Total Licenses and Permits		20,200						20,200

Fines and Forfeits

330-332	Fines and Forfeits	7,961						7,961
Total Fines and Forfeits		7,961						7,961

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	102	16					118
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		102	16					118

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		30,951					30,951
355.04	Alcoholic Beverage Licenses	450						450
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,905						6,905
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	4,482						4,482

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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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		12,172	30,951					43,123

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	172						172
362.00	Public Safety	1,756						1,756
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, 2013

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

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		1,928						1,928

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	75		1,400				1,475
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	3,673						3,673
Total Unclassified Operating Revenues		3,748		1,400				5,148

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	79,900						79,900
393.00	Proceeds of General Long-Term Debt			297,468				297,468
394.00	Proceeds of Short Term-Debt							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	2,256						2,256
Total Other Financing Sources		82,156		297,468				379,624
TOTAL REVENUES		424,191	30,967	298,868				754,026

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	3,084						3,084
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,607						1,607
403.00	Tax Collection	10,061						10,061
404.00	Solicitor / Legal Services	762						762
405.00	Secretary / Clerk	12,881						12,881
406.00	Other General Government Administration	4,560						4,560
407.00	IT-Networking Services-Data Processing	1,284						1,284
408.00	Engineering Services			32,800				32,800
409.00	General Government Buildings and Plant	80,191		184,758				264,949
Total General Government		114,430		217,558				331,988

Public Safety								
410.00	Police	72,873						72,873
411.00	Fire	28,253						28,253
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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

Public Safety

414.00	Planning and Zoning							
415.00	Emergency Management and Communications	159						159
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		101,285						101,285

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)	6,101						6,101
428.00	Weed Control	460						460
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		6,561						6,561

Public Works - Highways and Streets

430.00	General Services - Administration	115,748						115,748
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		7,709					7,709
433.00	Traffic Control Devices	1,467						1,467
434.00	Street Lighting	25,381						25,381

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	611						611
438.00	Maintenance and Repairs of Roads and Bridges	13,117	20,141					33,258
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		156,324	27,850					184,174

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	3,544						3,544
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		3,544						3,544

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	200						200
453.00	Spectator Recreation							
454.00	Parks							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	100						100
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		3,477						3,477

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)	2,471						2,471
475.00	Fiscal Agent Fees							
Total Debt Service		2,471						2,471

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, 2013

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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		79,900					79,900
493.00	All Other Financing Uses							
Total Other Financing Uses			79,900					79,900

TOTAL EXPENDITURES	388,716	27,850	297,458					714,024
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	35,475	3,117	1,410					40,002
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WEST KITTANNING BORO

December 31, 2013

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											
New Borough Building LOC	Note	2013	2015	297,468	0	297,468			297,468		297,468
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	297,468
Capitalized lease obligations	0
Net debt	297,468

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2013

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)

129,107

December 31, 2013

NOTES / COMMENTS