DCED-CLGS-30 (9-09)

Received by DCED: 10/04/2020 Approved by DCED: Yes Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor

> Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

031323 WEST KITTANNING BORO, ARMSTRONG COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

WEST KITTANNING BORO, ARMSTRONG County BALANCE SHEET

December 31, 2019											
			Governme	ntal Funds		Proprieta	ry 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
-	Assets and Other Debits										
100-120	Cash and Investments	83,760	18,839	8,290							110,889
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets			387,971							387,971
180-189	Other Debits										
Tot	al Assets and Other Debits	83,760	18,839	396,261							498,860

Lia	abilities and Other Credits						
210-229	Payroll Taxes and Other Payroll Withholdings	2,189					2,189
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds						

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

WEST KITTANNING BORO, ARMSTRONG County BALANCE SHEET

December 31, 2019

and Other Credits	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal	Trust and	Comount	General	
and Other Credits					211101 p. 100	Service	Agency	General Fixed Assets	Long Term Debt	Memorandum Only
m-Liabilities			389,471							389,471
ortion of Long-Term Debt and edits										
es and Other Credits	2,189		389,471							391,660
									,	
count Group Equity										
ed Capital										
nt in General Fixed Assets										
ance / Retained Earnings on	81,571	18,839	6,790							107,200
uity										
and Account Group Equity	81,571	18,839	6,790							107,200
edi edi ed nt an	its s and Other Credits count Group Equity d Capital in General Fixed Assets ace / Retained Earnings on by and Account Group	s and Other Credits 2,189 count Group Equity Capital in General Fixed Assets ace / Retained Earnings on 81,571 Account Group 81,571	its s and Other Credits 2,189 count Group Equity d Capital in General Fixed Assets lice / Retained Earnings on 81,571 18,839 and Account Group 81,571 18,839	its s and Other Credits 2,189 389,471 count Group Equity d Capital in General Fixed Assets lice / Retained Earnings on 81,571 18,839 6,790 od Account Group 81,571 18,839 6,790	its s and Other Credits 2,189 389,471 Count Group Equity Capital in General Fixed Assets ince / Retained Earnings on 81,571 18,839 6,790 Account Group 81,571 18,839 6,790	its s and Other Credits 2,189 389,471 Count Group Equity Capital in General Fixed Assets ince / Retained Earnings on 81,571 18,839 6,790 Account Group 81,571 18,839 6,790	s and Other Credits 2,189 389,471 Count Group Equity Capital in General Fixed Assets ince / Retained Earnings on 81,571 18,839 6,790 Account Group 81,571 18,839 6,790	s and Other Credits 2,189 389,471 Count Group Equity Capital in General Fixed Assets ince / Retained Earnings on 81,571 18,839 6,790 Account Group 81,571 18,839 6,790	s and Other Credits 2,189 389,471 count Group Equity d Capital in General Fixed Assets ince / Retained Earnings on 81,571 18,839 6,790 by nd Account Group 81,571 18,839 6,790	s and Other Credits 2,189 389,471

498,860

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<u>REVENUES</u>				•	-	-	•	
Taxes								
Real Estate Taxes	166,534							166,534
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes								
Real Estate Transfer Taxes	6,364							6,364
Earned Income Taxes / Wage Taxes	132,229							132,229
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **	18,018							18,018
Amusement / Admission Taxes								
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	323,145							323,145
				•	-	-		
Licenses and Permits								
All Other Licenses and Permits	25							25
Cable Television Franchise Fees	23,530							23,530
Total Licenses and Permits	23,555							23,555
	1							
Fines and Forfeits				<u> </u>			<u> </u>	
Fines and Forfeits	1,329							1,329
Total Fines and Forfeits	1,329							1,329

December 31, 2019

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>				•		•	•	
	Interest, Rents and Royalties								
341.00	Interest Earnings	51	17						68
342.00	Rents and Royalties								
1	Total Interest, Rents and Royalties	51	17						68
					•				
	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)	297							297
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		45,517						45,517
355.04	Alcoholic Beverage Licenses	450							450
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	5,640							5,640
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	11,790							11,790

December 31, 2019

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	18,177	45,517						63,694
					-				
	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	205							205
362.00	Public Safety	17							17
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								
	Airports								

REVENUES

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

387.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

All Other Charges for Service

Special Assessments

Total Charges for Service

Unclassified Operating Revenues

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

Water System

Charges for Service

WEST KITTANNING BORO, ARMSTRONG County STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	222							222
		•						
	150		2,500					2,650
	293							293
	443		2,500					2,943
		•						•
_								

			Governme	ntal Funds		Proprieta	ry 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								
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures								
	Total Other Financing Sources								
	TOTAL REVENUES	366,922	45,534	2,500					414,956
	EXPENDITURES		•	-					
	General Government								
400.00	Legislative (Governing) Body	409							409
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	3,000							3,000
403.00	Tax Collection	8,214							8,214
404.00	Solicitor / Legal Services	1,521							1,521
405.00	Secretary / Clerk	12,406							12,406
406.00	Other General Government Administration	2,244							2,244
407.00	IT-Networking Services-Data Processing	792							792
408.00	Engineering Services	3,424							3,424
409.00	General Government Buildings and Plant	20,119							20,119
	Total General Government	52,129							52,129
			•	-					
	Public Safety								
410.00	Police	33,520							33,520
411.00	Fire	24,900							24,900
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	_							

December 31, 2019

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		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								
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	58,420							58,420
							-	-	
	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)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation								
		_							
Р	ublic Works - Highways and Streets								
430.00	General Services - Administration	110,189							110,189
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		7,918						7,918
433.00	Traffic Control Devices	1,440							1,440
434.00	Street Lighting	32,867							32,867

December 31, 2019

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES		•				•	•	
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges	11,727	32,322						44,049
439.00	Highway Construction and Rebuilding Projects								
Tota	Public Works - Highways and Streets	156,223	40,240						196,463
							•	•	
	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	4,748							4,748
448.00	Water System								
449.00	Water Transport and Terminals								
T	otal Other Public Works Enterprises	4,748							4,748
			-				-	-	_
	Culture and Recreation					_	-	-	_
451.00	Culture-Recreation Administration								
452.00	Participant Recreation	69		15,141					15,210
453.00	Spectator Recreation								
454.00	Parks								

December 31, 2019

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES								
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries	3,177							3,177
457.00	Civil and Military Celebrations	500							500
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation	3,746		15,141					18,887
		_							
	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)	20,054							20,054
472.00	Debt Interest (short-term and long-term)	13,102							13,102
475.00	Fiscal Agent Fees								
	Total Debt Service	33,156							33,156
Emplo	oyer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,354							14,354
482.00	Judgments and Losses	499							499
483.00	Pension / Retirement Fund Contributions								

			Governme	ntal Funds		Proprieta	ry 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								
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance								
487.00	Other Group Insurance Benefits								
Total I	Employer Paid Benefits and Withholding Items	14,853							14,853
	lu a compana a	1							
486.00	Insurance Insurance, Casualty, and Surety	18,606						<u> </u>	18,606
486.00	Total Insurance								
	rotal insurance	18,606							18,606
	Inclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Tota	al Unclassified Operating Expenditures								
	Other Financing Uses	1							
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
	Total Other Financing Uses								
				-				.	
	TOTAL EXPENDITURES	341,881	40,240	15,141					397,262
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	25,041	5,294	-12,641					17,694

WEST KITTANNING BORO

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)

Total

Balance

389,470

Plus (less)

Unamortized

Premium

(Discount)

December 31, 2019

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Purpose

General Obligation Bonds and Notes

Bond (B)

Capital Lease (C) Lease Rental (L)

Note (N)

Issue Year

(уууу)

Maturity

Year

(уууу)

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.

Original

Amount of

Issue

Net debt

						l I			i I
New Borough Building LOC	Note	2013	2035	431,594	358,552		18,368	340,184	340,184
Revenue Bonds and Notes									
Lease Rental Debt									
Truck	Capital Leases	2014	291	48,107	909		909	0	0
Backhoe	Capital Leases	2017	2033	75,915	51,577		2,291	49,286	49,286
Other									
(1) - excludes unamortized premium/discount Total bonds and notes outstanding 389,470									
Capitalized lease obligations 0									

WEST KITTANNING BORO, ARMSTRONG County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

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)

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, 2019. 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, 2019, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION					
	Signed:	Lorrie Greiner Appointed Auditor/CPA			
Subscribed and sworn to before me this 4 day of October, 2020.		SEAL			
Signed: Witness (Controller)/Aud	 ditor (Auditors)				

December 31, 2019

NOTES / COMMENTS

Reconcile General Fund Beginning Balance 57,902 Revenue + 366,923 Expenses - 341,881 Accrual to cash -1372. Adjusted Balance 81,571