

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**031323 WEST KITTANNING BORO, ARMSTRONG COUNTY**



## WEST KITTANNING BORO, ARMSTRONG County

## BALANCE SHEET

December 31, 2019

		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			389,471							389,471
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		2,189		389,471							391,660
<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	81,571	18,839	6,790							107,200
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		81,571	18,839	6,790							107,200
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											498,860

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

December 31, 2019

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	166,534						166,534
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	6,364						6,364
310.20	Earned Income Taxes / Wage Taxes	132,229						132,229
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	18,018						18,018
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		323,145						323,145

**Licenses and Permits**

320-322	All Other Licenses and Permits	25						25
321.80	Cable Television Franchise Fees	23,530						23,530
<b>Total Licenses and Permits</b>		23,555						23,555

**Fines and Forfeits**

330-332	Fines and Forfeits	1,329						1,329
<b>Total Fines and Forfeits</b>		1,329						1,329

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

December 31, 2019

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	51	17					68
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		51	17					68

<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)	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

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

December 31, 2019

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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>		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							
<b>Total Local Government Units</b>								

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							
368.00	Airports							

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

December 31, 2019

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							
<b>Total Charges for Service</b>		222						222

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	150		2,500				2,650
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	293						293
<b>Total Unclassified Operating Revenues</b>		443		2,500				2,943

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, 2019

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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
<b>Total Other Financing Sources</b>								
<b>TOTAL REVENUES</b>		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
<b>Total General Government</b>		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							



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

December 31, 2019

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							
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>		58,420						58,420

**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							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>								

**Public 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

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

December 31, 2019

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							
438.00	Maintenance and Repairs of Roads and Bridges	11,727	32,322					44,049
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		156,223	40,240					196,463

<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	4,748						4,748
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		4,748						4,748

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	69	15,141					15,210
453.00	Spectator Recreation							
454.00	Parks							

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

December 31, 2019

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>Culture and Recreation</b>								
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							
<b>Total Culture and Recreation</b>		3,746		15,141				18,887

<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)	20,054						20,054
472.00	Debt Interest (short-term and long-term)	13,102						13,102
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		33,156						33,156

<b>Employer Paid Benefits and Withholding Items</b>								
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							

WEST KITTANNING BORO, ARMSTRONG County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		14,853						14,853

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	18,606						18,606
<b>Total Insurance</b>		18,606						18,606

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

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

<b>TOTAL EXPENDITURES</b>	341,881	40,240	15,141					397,262
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	25,041	5,294	-12,641					17,694
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## WEST KITTANNING BORO

December 31, 2019

## 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
<b>General Obligation Bonds and Notes</b>											
New Borough Building LOC	Note	2013	2035	431,594	358,552		18,368		340,184		340,184
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
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
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	389,470
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	389,470

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

**EMPLOYEE COMPENSATION**

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

125,209



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