

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

031323 WEST KITTANNING BORO, ARMSTRONG COUNTY

WEST KITTANNING BORO, ARMSTRONG County

BALANCE SHEET

December 31, 2020

		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			356,714							356,714
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		563		356,714							357,277
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	86,318	13,538	11,528							111,384
291-299	Other Equity										
Total Fund and Account Group Equity		86,318	13,538	11,528							111,384
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											468,661

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	173,508						173,508
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	9,261						9,261
310.20	Earned Income Taxes / Wage Taxes	131,685						131,685
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	14,323						14,323
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		328,777						328,777

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	24,000						24,000
Total Licenses and Permits		24,000						24,000

Fines and Forfeits

330-332	Fines and Forfeits	4,204						4,204
Total Fines and Forfeits		4,204						4,204

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	53	19					72
342.00	Rents and Royalties	100						100
Total Interest, Rents and Royalties		153	19					172

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)	317						317
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		44,425					44,425
355.04	Alcoholic Beverage Licenses	300						300
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	5,694						5,694
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	3,849						3,849

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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		10,160	44,425					54,585

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	825						825
362.00	Public Safety	141						141
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, 2020

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		966						966

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	200		1,550				1,750
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	2,000						2,000
Total Unclassified Operating Revenues		2,200		1,550				3,750

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	2,100						2,100
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, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		2,100						2,100

TOTAL REVENUES

372,560	44,444	1,550					418,554
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	3,117						3,117
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	3,374						3,374
403.00	Tax Collection	8,257						8,257
404.00	Solicitor / Legal Services	1,128						1,128
405.00	Secretary / Clerk	12,853						12,853
406.00	Other General Government Administration	2,579						2,579
407.00	IT-Networking Services-Data Processing	2,865						2,865
408.00	Engineering Services	29,032						29,032
409.00	General Government Buildings and Plant	25,435						25,435
Total General Government		88,640						88,640

Public Safety

410.00	Police	57,306						57,306
411.00	Fire	10,344						10,344
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
Total Public Safety		67,650						67,650

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								

Public Works - Highways and Streets

430.00	General Services - Administration	90,433	5,912					96,345
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		6,529					6,529
433.00	Traffic Control Devices	2,808						2,808
434.00	Street Lighting	32,208						32,208

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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 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	13,675	35,205					48,880
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		139,124	47,646					186,770

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	4,985						4,985
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		4,985						4,985

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, 2020

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

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	3,177						3,177
457.00	Civil and Military Celebrations	87						87
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		3,264						3,264

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)	12,373						12,373
475.00	Fiscal Agent Fees							
Total Debt Service		12,373						12,373

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,865						15,865
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		15,865						15,865

Insurance								
486.00	Insurance, Casualty, and Surety	5,390						5,390
Total Insurance		5,390						5,390

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	94						94
Total Unclassified Operating Expenditures		94						94

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		2,100					2,100
493.00	All Other Financing Uses							
Total Other Financing Uses			2,100					2,100

TOTAL EXPENDITURES		337,385	49,746					387,131
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		35,175	-5,302	1,550				31,423
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WEST KITTANNING BORO

December 31, 2020

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	2035	431,594	340,184		22,469		317,715		317,715
Revenue Bonds and Notes											
Lease Rental Debt											
Backhoe	Capital Leases	2017	2033	75,915	49,286		10,287		38,999		38,999
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	356,714
Capitalized lease obligations	0
Net debt	356,714

WEST KITTANNING BORO, ARMSTRONG County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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)

138,511

December 31, 2020

NOTES / COMMENTS

According to the Independent Auditor, the Annual Financial Report is done on the modified cash basis of accounting for 2020.

General Fund Reconciliation

Beginning Balance	\$81,571
Revenue	372,560
Expenses	337,384
Subtract Depreciation	-29,569
Subtract Prior Period Adj	-297
Subtract Payroll Accrual	-563.00
Ending Fund Balance	\$86,318

Capital Projects Reconciliation

Beginning Balance	\$6,790
Revenue	1,550
Prior Period Adj add	1,500
Accruals	1,688 Differences in Fixed Assets and Long Term Liabilities
Ending Balance	11,528