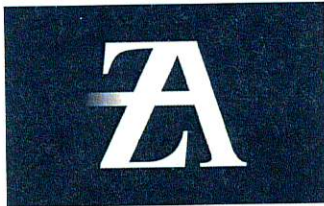


**KISKIMINETAS TOWNSHIP**

**Municipal Annual Audit and Financial Report  
Form DCED CLGS-30**

**For the Year Ended December 31, 2020**

**(With Independent Auditor's Report Thereon)**



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

## Independent Auditor's Report

Township Supervisors  
Kiskiminetas Township

### **Report on the Financial Statements**

We have audited the accompanying cash basis Municipal Annual Audit and Financial Report, Form DCED CLGS-30 (the "financial statements"), of Kiskiminetas Township, as of and for the year ended December 31, 2020, which are comprised of the balance sheet, statement of revenues and expenditures, debt statement, and statement of capital expenditures and employee compensation.

### **Management's Responsibility for the Financial Statements**

Kiskiminetas Township's management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting practices prescribed or permitted by the Commonwealth of Pennsylvania, Department of Community and Economic Development ("DCED"), this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

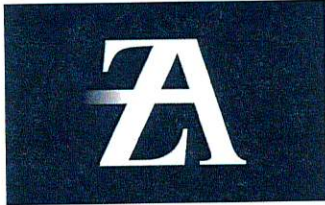
### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of Kiskiminetas Township as of December 31, 2020, and the statement of revenues and expenditures, debt statement and the statement of capital expenditures and employee compensation for the year then ended, in accordance with the financial reporting provisions of DCED on the cash basis of accounting.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109  
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237  
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929  
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401  
210 Tollgate Hill Road, Greensburg, PA 15601

[www.zallc.org](http://www.zallc.org)



# *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Township Supervisors  
Kiskiminetas Township

## **Basis of Accounting**

We draw attention to the basis of accounting described under Management's Responsibility for the Financial Statement section. The financial statements were prepared by Kiskiminetas Township in accordance with the accounting practices prescribed or permitted by DCED on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Restriction on Use**

This report is intended solely for the information and use of the Township and for filing with DCED and is not intended to be and should not be used by anyone other than these specified parties.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD, LLC

Pittsburgh, Pennsylvania

June 16, 2020

*See insert*

# 2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

030545 KISKIMINETAS TWP, ARMSTRONG COUNTY



# BALANCE SHEET

DCED-CLGS-30 (09-09)

## KISKIMINETAS TWP, ARMSTRONG County BALANCE SHEET December 31, 2020

	Governmental 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
<b>Assets and Other Debits</b>										
100-120 Cash and Investments	617,397	255,550	299,829		18,734					1,360,207
140-144 Tax Receivable						168,697				
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										
180-189 Other Debits	24,103									24,103
<b>Total Assets and Other Debits</b>	641,500	255,550	299,829		18,734	168,697				1,384,310

<b>Liabilities and Other Credits</b>	
210-229 Payroll Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	
230-00 Due To Other Funds	

KISKIMINETAS TWP. 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		General Fixed Assets	General Long Term Debt	
<b>Liabilities and Other Credits</b>										
260-269 Long-Term-Liabilities										
240-269 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	641,500	255,550	299,829		168,697		18,734			1,384,310
291-299 Other Equity										
<b>Total Fund and Account Group Equity</b>	641,500	255,550	299,829		168,697		18,734			1,384,310

**TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**

1,384,310



**KISKIMINETAS TWP, 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		

**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	733	60	505		131		1,429
342.00	Rents and Royalties							
	<b>Total Interest, Rents and Royalties</b>	733	60	505		131		1,429

**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							
	<b>Total Federal</b>							

**State**

354.03	Highways and Streets	22,628						22,628
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)	21,378						21,378
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Tumback		287,210					287,210
355.04	Alcoholic Beverage Licenses	1,400						1,400
355.05	General Municipal Pension System State Aid	14,771						14,771
355.07	Foreign Fire Insurance Tax Distribution	22,769						22,769
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	40,000						40,000



**KISKIMINETAS TWP, 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		
<b>Total State</b>	122,946	287,210						410,156

**REVENUES**

State	
355.00	All Other State Shared Revenues and Entitlements
356.00	State Payments in Lieu of Taxes
	<b>Total State</b>
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
362.00	Public Safety
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

**KISKIMINETAS TWP, 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							
	<b>Total Charges for Service</b>	95,281			37,932			133,213

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,579						1,579
388.00	Fiduciary Fund Pension Contributions					18,734		18,734
389.00	All Other Unclassified Operating Revenues	5,298						5,298
	<b>Total Unclassified Operating Revenues</b>	6,877				18,734		25,611

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	4,810						4,810
392.00	Interfund Operating Transfers	100,000						100,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**KISKIMINETAS TWP, ARMSTRONG County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

**REVENUES**

Other Financing Sources		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
395.00	Refunds of Prior Year Expenditures	3,112							3,112
	<b>Total Other Financing Sources</b>	107,922							107,922

<b>TOTAL REVENUES</b>	1,427,017	287,270	505	38,063	18,734	1,771,589
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	14,645					14,645
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	141					141
403.00	Tax Collection	24,892					24,892
404.00	Solicitor / Legal Services	25,374					25,374
405.00	Secretary / Clerk	104,652					104,652
406.00	Other General Government Administration	19,333					19,333
407.00	IT-Networking Services-Data Processing	10,335					10,335
408.00	Engineering Services	18,398					18,398
409.00	General Government Buildings and Plant	12,361			2,400		14,761
	<b>Total General Government</b>	230,131			2,400		232,531

**Public Safety**

410.00	Police	493,226					493,226
411.00	Fire	89,834					89,834
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

**KISKIMINETAS TWP, 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			
	6,454								6,454
	589,514								589,514

**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>

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
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance - Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting

**KISKIMINETAS TWP, 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			
	24,626								24,626
		36,930							36,930
	217,630	70,300							287,930
<b>Total Public Works - Highways and Streets</b>	515,973	116,090							632,063

**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
439.00	Highway Construction and Rebuilding Projects
	<b>Total Public Works - Highways and Streets</b>

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

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

**KISKIMINETAS TWP, ARMSTRONG COUNTY**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		

**EXPENDITURES**

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Memorandum Only
<b>Culture and Recreation</b>							
455.00 Shade Trees							
456.00 Libraries							
457.00 Civil and Military Celebrations							
458.00 Senior Citizens' Centers							
459.00 All Other Culture and Recreation							
<b>Total Culture and Recreation</b>							

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Memorandum Only
<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>							

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Memorandum Only
<b>Debt Service</b>							
471.00 Debt Principal (short-term and long-term)					14,327		14,327
472.00 Debt Interest (short-term and long-term)					6,552		6,552
475.00 Fiscal Agent Fees							
<b>Total Debt Service</b>					20,879		20,879

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Memorandum Only
<b>Employer Paid Benefits and Withholding Items</b>							
481.00 Employer Paid Withholding Taxes and Unemployment Compensation							
482.00 Judgments and Losses							
483.00 Pension / Retirement Fund Contributions							

KISKIMINETAS TWP, ARMSTRONG COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

**EXPENDITURES**

Employer Paid Benefits and Withholding Items	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
484.00 Worker Compensation Insurance								
487.00 Other Group Insurance Benefits								
<b>Total Employer Paid Benefits and Withholding Items</b>								

Insurance	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
486.00 Insurance, Casualty, and Surety	51,281							51,281
<b>Total Insurance</b>	51,281							51,281

Unclassified Operating Expenditures	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
488.00 Fiduciary Fund Benefits and Refunds Paid								
489.00 All Other Unclassified Expenditures	469							469
<b>Total Unclassified Operating Expenditures</b>	469							469

Other Financing Uses	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary Fund	Total
491.00 Refund of Prior Year Revenues								
492.00 Interfund Operating Transfers			100,000					100,000
493.00 All Other Financing Uses	13,408	14,070						27,478
<b>Total Other Financing Uses</b>	13,408	14,070	100,000					127,478

<b>TOTAL EXPENDITURES</b>	1,416,219	130,160	100,000		24,915			1,671,294
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	10,798	157,110	-99,495		13,148		18,734	100,295
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KISKIMINETAS TWP  
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
<b>General Obligation Bonds and Notes</b>											
General Note	Note	2013	2033	300,000	222,535		14,327		208,208		208,208
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Equipment Lease	Capital Leases	2014	2021	112,508	54,127	14,067			68,194		68,194
Vehicle Lease	Capital Leases	2018	2022	60,280	54,635	10,221			64,856		64,856
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

341,258

Capitalized lease obligations

0

Net debt

341,258



**KISKIMINETAS TWP, 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		205,894	205,894
Water			
Other:			
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>205,894</b>	<b>205,894</b>

**EMPLOYEE COMPENSATION**

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

575,017

**Independent Public Accountant/Certified Public Accountant Submission Page**

Opinion page was provided in lieu of signature page.

**SIGNATURE AND VERIFICATION**

Signed:

Brian Chruscial Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**



***Zelenkofske Axlerod LLC***  
**CERTIFIED PUBLIC ACCOUNTANTS**  
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Township Supervisors  
Kiskiminetas Township

**Basis of Accounting**

We draw attention to the basis of accounting described under Management's Responsibility for the Financial Statement section. The financial statements were prepared by Kiskiminetas Township in accordance with the accounting practices prescribed or permitted by DCED on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Restriction on Use**

This report is intended solely for the information and use of the Township and for filing with DCED and is not intended be and should not be used by anyone other than these specified parties.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD, LLC

Pittsburgh, Pennsylvania  
June 16, 2021