KISKIMINETAS TOWNSHIP

Municipal Annual Audit and Financial Report Form DCED CLGS-30

For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Independent Auditor's Report

Township Supervisor Kiskiminetas Township

Report on the Financial Statements

Opinion

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, 2021, which comprise the balance sheet, statement of revenues and expenditures, debt statement, and statement of capital expenditures and employee compensation.

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, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kiskiminetas Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - 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.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kiskiminetas Township's ability to continue as a going concern for one year after the date that the financial statements are issued.



Zelenkofske Axelrod LLC

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Township Supervisor Kiskiminetas Township

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
- Obtain an understanding of internal control relevant to the audit 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 Kiskiminetas Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kiskiminetas Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Zelenhofshe Axeliad LLC

ZELENKOFSKE AXELROD, LLC

Pittsburgh, Pennsylvania December 15, 2022

Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225 Ph; 888-223-6837 | fax: 717-783-1402

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

030545 KISKIMINETAS TWP, ARMSTRONG COUNTY

BALANCE SHEET

KISKIMINETAS TWP, ARMSTRONG County
BALANCE SHEET
December 31, 2021

DCED-CLGS-30 (09-09)

			Decel	Jecember 31, 2021						
		Government	intal Funds		Proprietary Funds	Funds	Fid. Fund	Account Groups	Groups	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	bt Service	Debt Service Enterprise	Internal Service	Trust and Agency F	General General Long Term Fixed Assets Debt	General Long Term Debt	Memorandum Only
Assets and Other Debits			-	-						200 010 1
120 Cash and investments	850,397	197 62,654	400,018							800,515,1
144 Tax Receivable										
29, Accounts Receivable (excluding faxes)	taxes)									
.00 Due From Other Funds										
39, Other Current Assets							:			
169 Fixed Assets										780 0
189 Other Debits	3,8	8,867								0,007
Total Assets and Other Debits	its 859,264	264 62,654	4 400,018							08,120,1

1	Assets and Other Debits						4 242 060
100-120	100-120 Cash and Investments	850,397	62,654	400,018			500,515,1
140 444	Tov Deceivable						
1						_	_
121-129,	Accounts Receivable (excluding taxes)						
130.00	130.00 Due From Other Funds						
131-139,	Other Current Assets					-	
801-001							
160-169	Fixed Assets						0000
180189	180-189 Other Debits	8,867					6,807
3							1,321,936
	Total Assets and Other Debits	859,264	62,654	400,018			
· ·							
	Liabilities and Other Credits						
210-229	Payroll Taxes and Other Payroll Withholdings						
200-209,	All Other Current Liabilities						
53.1-738					_		
230,00	Due To Other Funds						

BALANCE SHEET

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	December 31, 2021	120			
	Comment of the commen	Proprietary Funds	Fid. Fund	Account Groups	Total
	Governmental rullus				
	Special Special Revenue Capital Debt Service Fund State Liquid Fuels)	Debt Service Enterprise Service	Trust and Agency	Trust and General General Agency Fixed Assets Debt	al Memorandum erm Only
l jabilities and Other Credits	-	 - -		 	
260-269 Long-Term-Liabilities					
240-259 Current Portion of Long-Term Debt and					
- Cither Credits		_			
Total Liabilities and Other Credits					

Fund and Account Group Equity		-		-				
281-284 Contributed Capital								
on on Investment in General Fixed Assets								900
The Bolinda Patrings on	790 030	R2 854	400.018	-				1,32,1,930
270-289 Tulid Datalice / Notaling 270-289 12/31		05,001			 			
Other Equity		_	_		-			
כפון-צפט סמופן באמוני)						_	_	1,321,936
Total Fund and Account Group	859,264	62,654	400,018					
Equity								
								1,321,936

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

KISKIMINETAS TWP, ARMSTRONG County STATEMENT OF REVENUES AND EXPENDITURES

		Decemi	December 31, 2021					- 1
		Governmental Funds	tal Funds		Proprietary Funds	ry Funds	T =	Fiduciary Fund
	General Fund	Special Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise	Internal Service	7	Trust and Agency
		Fuels)					Ī	
REVENUES								
Taxes								
0 Real Estate Taxes	325,194						+	
							1	
							+	
no Per Capita Taxes	17,520						+	
	48,967						+	
_	506,031						+	
					+-		+	
30 Dust less cross receipt			_ =-				+	
40 Occupation Taxes (levied under Act 511)		- -					<u> </u>	
.50 Local Services Tax **	37,035							
.60 Amusement / Admission Taxes						-	-	
							-	
					-	_ <u> </u>	\dashv	
							-	
	934,747	17					-	
			٠					

308.00 305.00 301.00

310.00 309,00

310.10

310.30 310.20

310.40 310.50

310.70 310.60

310.90

320-322

All Other Licenses and Permits Cable Television Franchise Fees

Licenses and Permits

321.80

Total Licenses and Permits

48,232 46,077

> 48,232 46,077

2,155

44,799 44,799

2,155

330-332 |Fines and Forfelts

Fines and Forfeits

Total Fines and Forfeits

44,799 44,799

STATEMENT OF REVENUES AND EXPENDITURES Special Revenue (Including State Liquid Fuels) **Governmental Funds** December 31, 2021 Proprietary Funds Internal Service

Fiduciary Fund

Total

General Fund

Capital Projects

Debt Service

Enterprise

Trust and Agency

Memorandum Only

	353.00	352.00	352,01	351.00	351.09	351.03			342.00		341.00		
Total Federal	Federal Payments in Lieu of Taxes	All Other Federal Shared Revenue and Entitlements	National Forest	All Other Federal Capital and Operating Grants	Community Development	Highways and Streets	Federal	Total Interest, Rents and Royalties	Rents and Royalites	Down Hipp	Interest Earnings	Interest, Rents and Royalties	REVENUES
234,250		234,230	237 257					+30	ADE		490	100	
							_		30			30	
					-				189			189	
 -			_		 		_						
									15			15	
								•					
				 	 				-				 -
	234,250		234,250							730		7.00	720

35	ç	<u>ئ</u> ر	35:	35t	1	355.04	355.03	355.02-	ú	355.01	354.00	Q04.10	of A	354.09	T	354.03		
355.09 N		355.08	355.07 F	355.05					l.	- 1								
Marcellus Shale Impact Fee Distribution		Local Share Assessment/Gaming Proceeds	Foreign Fire Insurance Tax Distribution	eneral Mulicipal Lension of	One of Municipal Pension System State Aid	Alcoholic Beverage Licenses	Road Lumback	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State		Public Utility Realty Tax (PURTA)	All Other State Capital and Operating Grants	290000	Recycling / Act 101	Community Development		Highways and Streets		State
tion		oceeds	on		tate Aid			lax) allo siale	and State		Grants							
			10,100	10 796	14,392	2007	200			16,302				 			2.818	
								101,102	067 761									
																	_	
							•											
									ļ									
					19,786	14,392		200		267,761	16,302							2,818

State Liquid	Special Revenue Capital General Fund (Including Projects	Governmental rulius	December 31, 202
		18	2021
	Debt Service Enterprise		Proprietary Funds
	Internal Service		ry Funds
	Trust and Agency		Fiduciary Fund
	Memorandum Only		Total

367.00 Culture and Recreation	366.00 Human Services	365.00 Health	364.00 All Other Charges for Sanitation Services	364.60 Host Municipality Benefit Fee for Solid Waste Facility	364.30 Solid Waste Collection and Disposal Charge (trash)	Wastewater / Sewage (including confliction (repense) 364.10 fees, sewer usage charges, reserve capacity fee, etc.)	363.00 All Other Charges for Highway & Street Services	363.20 Parking	362.00 Public Safety	361.00 General Government	Charges for Service	Total Local Government Units	359.00 In Lieu of Taxes	Local Government Unit Shared Payments for Contracted Intergovernmental Services		357.03 Highways and Streets	Local Government Units	lotal State		355.00 All Other State Shared Revenues and Entitlements	State	7111
				1.242						31 043	38.927		223.470	53,950		169,520			53,498 267,761			
				1,2-1,1	2000		40,374				31,043		223,470		53,950		169,520		321,209	000		

368.00 Airports

			Governmental Funds Special Revenue Canita	December 31, 2021 ernmental Funds ai ue Canital		Proprietary Funds	y Funds Internal	Fiduciary Fund Trust and
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency
·	REVENUES							
	Charges for Service							
369.00	Bars							
- 1								
3/0.00	Cellera							_
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
- 1	Markata	_						
370,00	MIGHNOW							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service			+		40,374		

Total Charges for Service

71,212

	Unclassified Operating Revenues						
383.00	Special Assessments						
386.00	Escheats (sale of personal property)	ļ					608
207	Contributions and Donations from Private Sectors	608					
387.00	CONTIDUIONS and Donardia name						
388.00	Fiduciary Fund Pension Contributions						1,727
200 00	All Other I halassified Operating Revenues	1,727					325
00:00							1,41
	Total Unclassified Operating Revenues	2,330					
	Other Financing Sources						12,695
391.00	Proceeds of General Fixed Asset Disposition	12,695					113,891
T			6,469	100,000	77#,1		
392.00	Interior Operating Transport				_		
393.00	Proceeds of General Long-Term Debt						

394.00

Proceeds of Short Term-Debt

December 31, 2021

General Fund	
Special Revenue (Including State Liquid Fuels)	Governmental Funds
Capital Projects	ntal Funds
Debt Service	
Enterprise	Proprietary Funds
Internal Service	ry Funds
Trust and Agency	Fiduclary Fund
Memorandum Only	Total

REVENUES

	409.00	408.00	407.00	406.00	405.00	404.00	403.00	402.00	401.00	400.00				*.*	395.00	
Total General Government	General Government Buildings and Plant	© Engineering Services	0 IT-Networking Services-Data Processing	Other General Government Administration	Secretary / Clerk	Solicitor / Legal Services	0 Tax Collection	Auditing Services / Financial Administration	Executive (Manager or Mayor)	Legislative (Governing) Body	General Government	EXPENDITURES	TOTAL REVENUES	Total Other Financing Sources	Refunds of Prior Year Expenditures	Other Financing Sources
267,822	28,686	11,054	14,144	18,344	118,943	16,684	22,503	21,574		15,890			1,647,535	34,496	21,801	
													274,260	6,469		
						-							100,189	100,000		
							,									
4,376	155	1,874				2,347							52,780	12,391	4,969	
	-															
272,198	28,841	12,928	14,144	18,344	118,943	19,031	22,503	21,574		15,890			2,074,764	153,356	26,770	

410.00 411.00 412.00

Ambulance / Rescue

Police

439,406 86,622

439,406 86,622

200

Public Safety

Fire

413.00 UCC and Code Enforcement

200

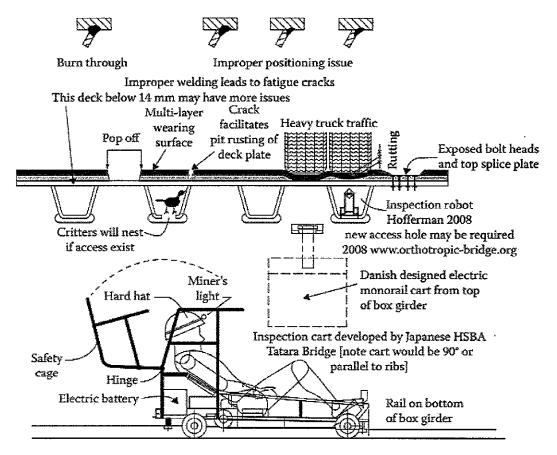


FIGURE 16.36 Common orthotropic bridge maintenance issues with inspection cart and the robot are available to fit inside closed ribs.

16.4.7 Future Developments

The second generation of orthotropic deck bridges will be based on lessons learned from the first group of bridges built. The first generation decks have defined those built without the 14-mm code specified thickness. Technology historians use the evolution because bad ideas become extinct. Solutions less popular or very specialized are side branches of the evolutionary tree. One future goal for orthotropic steel deck cost reduction lies in the standardization of ribs and details by AASHTO or the steel industry. Such standardization has led to the popularization of precast prestressed concrete girders in North America.

A double plate system or sandwich could be an experimental system that evolves into practicable bridges (Bright—ASCE 2008). Another patented system, which looks like an ice-cream sandwich in cross-section. This patented product was developed for ship repairs and consists of two parallel steel plates are bonded with a patented resin and is called sandwich plate system (SPS). It can be used to repair an existing deck by adding the resin on top of an existing steel orthotropic deck. The existing wearing surface is removed and the second new plate added (Vincent—ASCE 2008).

The merging and sharing of ideas between industries such as shipbuilding and bridges continues (Figure 16.6). The complexity of floating bridges Chapter 14 and other structures are evolving. A design-build project on San Nicholas Island, California, near Los Angeles was smooth sailing due to the early involvement of AISC-member fabricator Nova Group Inc (Figure 16.37). The floating steel dock was designed for AASHTO HS-44 Loadings and 50-ton crane loadings. Length of the dock was 180-ft and it was floated into position (Pollak and Lewis 2004).

More information is placed on the world wide web every day. Searching for project case histories, studies and videos is another way to get ideas and solutions. Oregon DOT has posted a free to watch YouTube Video on the resurfacing process of the Fremont Bridge. More data and technical videos are

STATEMENT OF REVENUES AND EXPENDITURES December 31, 2021

Trust and Memorandi Agency Only	Internal T Service	Enterprise	Debt Service	Capital Projects	Special Revenue (Including State Liquid Fuels)	General Fund
Fluuciary Fund		Proprietary Funds		ntal Funds	Governmental Funds	
Total						

				434.00
	2,087	क		433.00
	30,431	72,079	1.	432,00
			Oleaning of Streets and Gutters	431.00
		276,978	00 General Services - Administration	430.00
			Public Works - Highways and Streets	
			Total Public Works - Sanitation	
1,403		 -	5	429.00
1,403			<u> </u>	428.00
			Solid Waste Collection and Disposal (garbage)	427.00
			Recycling Collection and Disposal	426.00
			Public Works - Sanitation	
			Health and Human Services	420.00- 425.00
			Health and Human Services	
		532,540	Total Public Safety	
			Other Public Safety	419.00
			Public Scales (weights and measures)	418.00
			Examination of Licensed Occupations	417.00
		 	Militia and Armories	416.00
			Emergency Management and Communications	415.00
		6,312	Planning and Zoning	414.00
		_	Public Safety	
			EXPENDITURES	

General Fund Special Revenue (Including State Liquid Fuels) Governmental Funds December 31, 2021 Capital Projects Debt Service Enterprise Proprietary Funds Internal Service Fiduciary Fund Trust and Agency Memorandum Only Total

	452.00 Participant Recreation	451.00 Culture-Recreation Administration	Chule and recognition	O. H. To and Recreation	Total Other Public Works Enterprises	449.00 Water Transport and Terminals	448.00 Water System	447.00 Transit System	446.00 Storm Water and Flood Control	445.00 Parking	444.00 Markets	443.00 Gas System	442.00 Electric System	441.90 Cemerales		AAO OO Airports	Other Public Works Enterprises	Total Public Works - Highways and Succession	438 do lights	_!_	_ _	437.00 Repairs of Tools and Machinery	436.00 Storm Sewers and Drains	435.00 Sidewalks and Crosswalks	Public Works - Highways and Streets	EXPENDITURES	
							-												394,968	36,030	9,866		 - 				
													 						453,089		330,484	200 404	90.077	-\ -\			
											-				-					- 	-						
							\ 				-	\ \ \ \	\ \ \ \		-+									 			
			\ - - -					-			-	-	-	-						662			662				
_	-					-	+		-			-	-					<u> </u>					-		-		
																				848,/19	36,030		340.360	90,739			

454.00

Parks

453.00 | Spectator Recreation

General Fund Special Revenue (Including State Liquid Fuels) Governmental Funds December 31, 2021 Capital Projects Debt Service Enterprise **Proprietary Funds** Internal Service Fiduciary Fund Trust and Agency Memorandum Only Total

Employer Paid Benefits and Withholding Items Employer Paid Withholding Taxes and Unemployment Compensation	472.00 Debt Interest (short-term and target) 475.00 Fiscal Agent Fees Total Debt Service		464.00 Economic Opportunity 465-469 All Other Community Development Total Community Development	461.00 Conservation of Natural Resources 462.00 Community Development and Housing 463.00 Economic Development	Total Culture and Recreation Total Culture and Recreation	456.00 Civil and Military Celebrations 457.00 Senior Citizens' Centers	
	24,288	24,288					
	215,293 239,581	208,208 232,496 7,085 7,085					

482.00 483.00

Pension / Retirement Fund Contributions

Judgments and Losses

Employer Paid Benefits and Withholding Items Total Employer Paid Benefits and Withholding 484.00 Worker Compensation Insurance 488.00 Fiduciary Fund Benefits and Refunds Paid 489.00 All Other Unclassified Expenditures EXCESS/DEFICIT OF REVENUES OVER Total Unclassified Operating Expenditures Unclassified Operating Expenditures Other Group insurance Benefits EXPENDITURES Insurance, Casualty, and Surety Refund of Prior Year Revenues All Other Financing Uses Interfund Operating Transfers TOTAL EXPENDITURES Total Other Financing Uses Other Financing Uses Total insurance Insurance Items General Fund STATEMENT OF REVENUES AND EXPENDITURES 61,258 61,258 1,429,770 113,891 13,796 135,098 13,796 217,765 21,207 Special Revenue (Including State Liquid Fuels) Governmental Funds December 31, 2021 467,156 -192,896 14,067 14,067 Capital Projects 100,189 Debt Service Enterprise Proprietary Funds -168,967 221,747 ವ ಭ Internal Service Fiduciary Fund Trust and Agency Memorandum Only Total 61,258 2,118,673 61,258 113,891 13,809 13,809 149,165 21,207 14,067 -43,909

486.00

491.00 492.00

493.00

EXPENDITURES

December 31, 2021

Capital Lease (C) Lease Rental (L) Note (N) Note Capital Leases 2013 2033 2033 203,000 208,208 208,208 Capital Leases 2014 2021 112,508 68,194 Capital Leases 2018 2018 2022 60,280 64,856	Bennd (B) Capital Lease (C) Lease Rental (L) Note (N) Note (N) Note (N) Note (N) Note (N) Rand Notes Sand Notes Capital Leases Capital	AND NOTES AND NOTES S. Bond (B) Capital Lease (C) Lease Rential (L) Note (N) Note (N) Note (N) Note (N) Note (N) Reginal Leases (C) Lease Rential (L) Note (N)	NDOTES Rity outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defease Rity outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defease Rity outstanding and lease Rental (1.) Lease Rental (1.) Note (N) Note (N) Note 2013 2013 300,000 208,208 Rissue Principal Reginning of Incurred Principal Incurred Pr	Ital Leases S. Ind note issues according to our files, excluding bond issues redeemed or refunded and defendence (P) Issue Year (Yyyy) Issue Year (Yyyy) Issue Year (Yyyy) Issue Principal Beginning of Year (1) Incurred Principal Beginning of Incurred Principal Incurred Principal Incurred Principal Incurred Principal Incurred Principal Incurred Principal Incurred Insue Incurred Incur	
Section Page	Bond (B) Capital Lease (C) Lease Rental (L) Note (N) Note Capital Leases Copital Leases Copital Leases Copital Leases Copital Leases Capital Leases Copital	bond and note issues according to our files, excluding bond issues redeemed or refunded and defeat Bond (B) Capital Lease (C) Lease Rental (L) Note (N) Note (N) Capital Leases 2014 Capital Leases 2014 2021 Capital Leases 2018 2022 60,280 Capital Leases 2018 Capital Leases 2018 Capital Leases 2018 Capital Leases	bond and note issues according to our files, excluding bond issues redeemed or refunded and defease bond (B) Capital Lease (C) Lease Rental (L) Note (N) Note Capital Leases Capital Leases 2014 Capital Leases 2014 2021 Capital Leases 2014 2022 60,280 Dissues redeemed or refunded and defease or refunded and defease redeemed and defease redeemed and defease redeemed and defease redee	bond and note issues according to our files, excluding bond issues redeemed or refunded and defease Bond (B)	
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KISKIMINETAS TWP, ARMSTRONG County STATEMENT OF CAPITAL EXPENDITURES

C-) - [
December 31, 2021	Capital Construction	Total
Category		
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 KISKIMINETAS TWP have audited, adjusted and settled the various funds and account groups of the KISKIMINETAS TWP for the year ended December 31, 2021. 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)

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. This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the

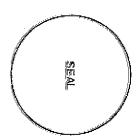
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of KISKIMINETAS TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

signed:

Subscribed and sworn to before me this 1 day of January, 1.



Witness (Controller)/Auditor (Auditors)

Signed:

December 31, 2021

BOARD OF SUPERVISORS

Michael J. Bash, Chairman Richard A. Frain, Vice-Chairman Charles L. Rodnicki Dylan Foster Sherry Tamski Timothy Miller, Solicitor KISKIMINETAS TOWNSHIP 1222A Old State Road Apollo, PA 15613

F. 724.478.5677 www.kiskitownship-pa.gov

P. 724.478.2737

ADMINISTRATION

Patrick Bono, Secretary/Treasurer Lee Bartolicius, Chief of Police Rebecca Rupert, Zoning/Code Officer Grant Kanish, Building Codes Officer Andrew Evans, Tax Collector

December 15, 2022

Zelenkofske Axelrod LLC 3800 McKnight East Drive, Suite 3805 Pittsburgh, PA 15237

This representation letter is provided in connection with your audit of the Municipal Annual Audit and Financial Report, DCED Form CLGS-30 which includes the balance sheet, statement of revenues and expenditures, debt statement, and the statement of capital expenditures and employee compensation (the "Financial Statements – cash basis") of Kiskiminetas Township (the "Township") as of December 31, 2021 and for the year ended, for the purpose of expressing an opinion on whether the financial statements – cash basis present fairly, in all material respects, the financial position and results of operations in accordance with the accounting practices prescribed or permitted by the Pennsylvania Department of Community and Economic Development ("DCED").

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 15, 2022:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 6, 2022, for the preparation and fair presentation of the Financial Statements cash basis in accordance with accounting practices prescribed or permitted by the DCED.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

- We have reviewed, approved, and taken responsibility for the Financial Statements.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Related party relations and transactions have been appropriately accounted for in accordance with the requirements of accounting practices prescribed or permitted by the DCED.
- All events subsequent to the date of the financial statements and for which accounting practices
 prescribed or permitted by the DCED requires adjustment have been adjusted.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- We are not aware, except as disclosed to you, of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued in the financial statements in accordance with accounting practices prescribed or permitted by the DCED.
- All funds and activities are properly classified.
- All fund and Account Group Equities are properly classified.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- All revenues and expenditures in the Financial Statements have been properly classified.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have material effect on the Financial Statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- Kiskiminetas Township has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Kiskiminetas Township is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

• There are no:

- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
- Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- Continuing disclosure consent decree agreements or filings with the Securities and Exchanges Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Kiskiminetas Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all respects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Title:	Serving / treover	
Date: _	12.15.2022	