

**2022 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, 2022

	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	
Assets and Other Debits										
100-120 Cash and Investments	1,057,410	72,839	401,431							1,531,680
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130.00 Due From Other Funds										
131-139, 150-169 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits									49,572	49,572
Total Assets and Other Debits	1,057,410	72,839	401,431						49,572	1,581,252

Liabilities and Other Credits							
210-229 Payroll Taxes and Other Payroll Withholdings		4,536					4,536
200-209, 231-239 All Other Current Liabilities							
230.00 Due To Other Funds							

KISKIMINETAS TWP, ARMSTRONG County

BALANCE SHEET

December 31, 2022

	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	
Liabilities and Other Credits											
260-269 Long-Term-Liabilities									25,251		25,251
240-259 Current Portion of Long-Term Debt and Other Credits									24,321		24,321
Total Liabilities and Other Credits	4,536								49,572		54,108

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	1,052,874
291-299 Other Equity	
Total Fund and Account Group Equity	1,052,874

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	1,581,252
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KISKIMINETAS TWP, ARMSTRONG COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
REVENUES								
Taxes								
301.00	Real Estate Taxes	316,445						316,445
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	13,794						13,794
310.10	Real Estate Transfer Taxes	23,020						23,020
310.20	Earned Income Taxes / Wage Taxes	594,793						594,793
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	14,029						14,029
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
	Total Taxes	962,081						962,081

Licenses and Permits				
320-322	All Other Licenses and Permits	2,322		2,322
321.80	Cable Television Franchise Fees	80,497		80,497
	Total Licenses and Permits	82,819		82,819

Fines and Forfeits				
330-332	Fines and Forfeits	26,099		26,099
	Total Fines and Forfeits	26,099		26,099

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

	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	1,886	15	1,413				3,314
342.00	Rents and Royalties							
	Total Interest, Rents and Royalties	1,886	15	1,413				3,314

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	234,990						234,990
353.00	Federal Payments in Lieu of Taxes							
	Total Federal	234,990						234,990

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)	82,387						82,387
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		280,799					280,799
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

	Governmental Funds					Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		
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	70,862						70,862

REVENUES

Charges for Service		Proprietary Funds		Fiduciary Fund		Total	
		Enterprise	Internal Service	Trust and Agency	Memorandum Only		
383.00 Special Assessments							
386.00 Escheats (sale of personal property)							
387.00 Contributions and Donations from Private Sectors	500					500	
388.00 Fiduciary Fund Pension Contributions							
389.00 All Other Unclassified Operating Revenues	11,080					11,080	
Total Unclassified Operating Revenues	11,580					11,580	

Other Financing Sources		Proprietary Funds		Fiduciary Fund		Total	
		Enterprise	Internal Service	Trust and Agency	Memorandum Only		
391.00 Proceeds of General Fixed Asset Disposition	16,000					16,000	
392.00 Interfund Operating Transfers							
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, 2022

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

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	27,412						27,412
	Total Other Financing Sources	43,412	57,550					100,962

TOTAL REVENUES

1,606,514	338,364	1,413						1,946,291
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,809						17,809
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	5,725						5,725
403.00	Tax Collection	28,684						28,684
404.00	Solicitor / Legal Services	45,881						45,881
405.00	Secretary / Clerk	92,410						92,410
406.00	Other General Government Administration	28,791						28,791
407.00	IT-Networking Services-Data Processing	3,912						3,912
408.00	Engineering Services	20,270						20,270
409.00	General Government Buildings and Plant	20,255						20,255
	Total General Government	263,737						263,737

Public Safety

410.00	Police	512,386						512,386
411.00	Fire	97,803						97,803
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	200						200

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	575							575
	15,893	28,087						43,980
	12,544	118,754						131,298
		147,197						147,197
Total Public Works - Highways and Streets	421,006	301,966						722,972

EXPENDITURES

Public Works - Highways and Streets	
435.00 Sidewalks and Crosswalks	
436.00 Storm Sewers and Drains	575
437.00 Repairs of Tools and Machinery	15,893
438.00 Maintenance and Repairs of Roads and Bridges	12,544
439.00 Highway Construction and Rebuilding Projects	
Total Public Works - Highways and Streets	421,006

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

Culture and Recreation	
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, 2022

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
	Total Culture and Recreation							

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)	23,428						23,428
472.00	Debt Interest (short-term and long-term)	2,785						2,785
475.00	Fiscal Agent Fees							
	Total Debt Service	26,213						26,213

Employer Paid Benefits and Withholding Items								
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, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	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	18,045							18,045
487.00 Other Group Insurance Benefits	2,478							2,478
Total Employer Paid Benefits and Withholding Items	20,523							20,523

Insurance

486.00 Insurance, Casualty, and Surety	20,216							20,216
Total Insurance	20,216							20,216

Unclassified Operating Expenditures

488.00 Fiduciary Fund Benefits and Refunds Paid								
489.00 All Other Unclassified Expenditures	1,593							1,593
Total Unclassified Operating Expenditures	1,593							1,593

Other Financing Uses

491.00 Refund of Prior Year Revenues								
492.00 Interfund Operating Transfers	57,550							57,550
493.00 All Other Financing Uses								
Total Other Financing Uses	57,550							57,550

TOTAL EXPENDITURES

	1,412,904	328,179						1,741,083
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	193,610	10,185	1,413					205,208
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KISKIMINETAS TWP

December 31, 2022

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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
John Deere	Note	2021	2024	73,000	73,000		23,428		49,572		49,572

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

49,572

Capitalized lease obligations

0

Net debt

49,572

**KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	47,398		47,398
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	47,398		47,398

EMPLOYEE COMPENSATION

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

590,853

Independent Public Accountant/Certified Public Accountant Submission Page

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SIGNATURE AND VERIFICATION

Signed: Brian T. Kelly, CPA & Appointed Auditor/CPA
Associates

December 31, 2022

NOTES / COMMENTS