DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

030545 KISKIMINETAS TWP, ARMSTRONG COUNTY

Estermyer & Associates, P.C.
Certified Public Accountants
246 Moon Clinton Road, Suite 200, Moon Township, PA 15108 (412) 264-6305 FAX (412) 264-6345

L. Joseph Estermyer, CPA

INDEPENDENT AUDITOR'S REPORT

September 25, 2025

To the Board of Supervisors
Kiskiminetas Township
Apollo, PA 15613

Report on the Audit of the Special Purpose Financial Statements

Adverse and Unmodified Opinions

We have audited the Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statement of Capital Expenditures and Employee Compensation – regulatory basis (the Schedules) included in the Annual Audit and Financial Report of Kiskiminetas Township as of and for the year ended December 31, 2024.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of the Township as of December 31, 2024, and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by Pennsylvania Department of Community and Economic Development (DCED).

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2024, and the results of its operations for the year then ended.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards as 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 the Township and to meet 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by Kiskiminetas Township on the basis of the instructions provided by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without Financial Statement disclosures, without cash flows, without component unit financial information, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons and historical pension and post-employment benefit liability information and require all funds to be aggregated by fund type on the Schedules.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Special Purpose Financial Statements

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the Pennsylvania Department of Community and Economic Development (DCED) to meet filing requirements in Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

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 those opinions. 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 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement 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 statements.

- 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 the 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 financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

Distribution

This report is intended solely for the information and use of the PA Department of Community and Economic Development, PA Clerk of Courts, and the Board of Supervisors and management of Kiskiminetas Township and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Estermyer & Associates, PC CPAs

Estermyer & Associates, CPAs
Moon Twp., PA

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

KISKIMINETAS TWP, ARMSTRONG County

BALANCE SHEET

December 31, 2024

		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
Assets and Other Debits											
100-120	Cash and Investments	680,723	133,239	253,807					163,118		1,230,887
140-144	Tax Receivable										
121-129, 146-149	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									22,700	22,700
Total Assets and Other Debits		680,723	133,239	253,807					163,118	22,700	1,253,587
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	642									642
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds										

KISKIMINETAS TWP, ARMSTRONG County

BALANCE SHEET

December 31, 2024

		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									22,700	22,700
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		642								22,700	23,342
Fund and Account Group Equity											
281-284	Contributed Capital										
290,00	Investment in General Fixed Assets								163,118		163,118
270-289	Fund Balance / Retained Earnings on 12/31	680,081	133,239	253,807							1,067,127
291-299	Other Equity										
Total Fund and Account Group Equity		680,081	133,239	253,807					163,118		1,230,245
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,253,587

KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		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
	Taxes								
301.00	Real Estate Taxes	392,674							392,674
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	15,293							15,293
310.10	Real Estate Transfer Taxes	43,624							43,624
310.20	Earned Income Taxes / Wage Taxes	610,689							610,689
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	39,305							39,305
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: ______________								
	Other: ______________								
	Total Taxes	1,101,585							1,101,585

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	Licenses and Permits								
320-322	All Other Licenses and Permits	2,436							2,436
321.80	Cable Television Franchise Fees	57,010							57,010
	Total Licenses and Permits	59,446							59,446

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	Fines and Forfeits								
330-332	Fines and Forfeits	23,104							23,104
	Total Fines and Forfeits	23,104							23,104

KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

Code	Description	Governmental Funds: General Fund	Governmental Funds: Special Revenue (Including State Liquid Fuels)	Governmental Funds: Capital Projects	Governmental Funds: Debt Service	Proprietary Funds: Enterprise	Proprietary Funds: Internal Service	Fiduciary Fund: Trust and Agency	Total: Memorandum Only
	Interest, Rents and Royalties								
341.00	Interest Earnings	1,334	22	103					1,459
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	1,334	22	103					1,459
	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		16,258						16,258
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)	964							964
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		269,851						269,851
355.04	Alcoholic Beverage Licenses	1,600							1,600
355.05	General Municipal Pension System State Aid	106,956							106,956
355.07	Foreign Fire Insurance Tax Distribution	22,810							22,810
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	27,687							27,687

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KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		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
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments In Lieu of Taxes								
	Total State	160,017	286,109						446,126
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	25,750							25,750
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	25,750							25,750
	Charges for Service								
361.00	General Government	1,854							1,854
362.00	Public Safety	251,994							251,994
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	14,989							14,989
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, 2024

REVENUES

		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
	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	268,837							268,837
	Unclassified Operating Revenues								
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	100							100
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues								
	Total Unclassified Operating Revenues	100							100
	Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	555							555
392.00	Interfund Operating Transfers	100,000							100,000
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

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KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		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	1,339							1,339
	Total Other Financing Sources	101,894							101,894
	TOTAL REVENUES	1,742,067	286,131	103					2,028,301
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	21,356							21,356
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	18,600							18,600
403.00	Tax Collection	22,235							22,235
404.00	Solicitor / Legal Services	35,457							35,457
405.00	Secretary / Clerk	93,435							93,435
406.00	Other General Government Administration	27,440							27,440
407.00	IT-Networking Services-Data Processing	7,757							7,757
408.00	Engineering Services	18,105							18,105
409.00	General Government Buildings and Plant	31,569							31,569
	Total General Government	275,954							275,954
Public Safety									
410.00	Police	779,610							779,610
411.00	Fire	86,619							86,619
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

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KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

		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
	Public Safety								
414.00	Planning and Zoning	4,226							4,226
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	870,455							870,455
	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	12,496							12,496
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation	12,496							12,496
	Public Works - Highways and Streets								
430.00	General Services - Administration	248,127	13,394						261,521
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		5,874						5,874
433.00	Traffic Control Devices	536							536
434.00	Street Lighting								

DCED-CLGS-30 (9-09)

KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

		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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains	1,050							1,050
437.00	Repairs of Tools and Machinery	28,747	8,835						37,582
438.00	Maintenance and Repairs of Roads and Bridges	52,702	229,479						282,181
439.00	Highway Construction and Rebuilding Projects								
	Total Public Works - Highways and Streets	331,162	257,582						588,744
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	201							201

KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

Code	Item	Governmental Funds: General Fund	Governmental Funds: Special Revenue (Including State Liquid Fuels)	Governmental Funds: Capital Projects	Governmental Funds: Debt Service	Proprietary Funds: Enterprise	Proprietary Funds: Internal Service	Fiduciary Fund: Trust and Agency	Total: Memorandum Only
	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	201							201
	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)	31,200							31,200
472.00	Debt Interest (short-term and long-term)	3,975							3,975
475.00	Fiscal Agent Fees								
	Total Debt Service	35,175							35,175
	Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	98,276							98,276
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	101,206							101,206

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2024

EXPENDITURES

		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
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	7,759							7,759
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		207,241							207,241
Insurance									
486.00	Insurance, Casualty, and Surety	18,915							18,915
Total Insurance		18,915							18,915
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									
Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers			100,000					100,000
493.00	All Other Financing Uses								
Total Other Financing Uses				100,000					100,000
TOTAL EXPENDITURES		1,751,599	257,582	100,000					2,109,181
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-9,532	28,549	-99,897					-80,880

KISKIMINETAS TWP

December 31, 2024

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											
THE BANCORP BANK	Capital Leases	2023	2025	42,600	28,400		14,200		14,200		14,200
THE BANCORP BANK	Capital Leases	2023	2025	25,500	25,500		17,000		8,500		8,500
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	22,700
Capitalized lease obligations	0
Net debt	22,700

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KISKIMINETAS TWP, ARMSTRONG County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	3,480		3,480
Recreation			
Sewer			
Solid Waste			
Streets / Highways	9,029		9,029
Water			
Other: ______________			
TOTAL CAPITAL EXPENDITURES	12,509		12,509

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 917,852

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: L.J. ESTERMYER Appointed Auditor/CPA

December 31, 2024

NOTES / COMMENTS