

# **2016 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**021805 KILBUCK TWP, ALLEGHENY COUNTY**

### Independent Auditor's Report

Board of Supervisors  
Township of Kilbuck

We have audited the Cash Basis Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statements of Capital Expenditures and Employee Compensation – regulatory basis (Schedules) included in the 2016 Annual Audit and Financial Report of the Township of Kilbuck (Township), Pennsylvania.

#### **Management's Responsibility for the Schedules**

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 Commonwealth of 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 Schedules that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these Schedules 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 Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the Schedules, 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 Schedules 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 Schedules.

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

#### **Basis for 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 the Township on the basis of the instructions provided by 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 on the cash basis of accounting, without financial statement disclosures, without cash flows, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons and historical pension information, and require all funds to be aggregated by fund type on the Schedules.

Board of Supervisors  
Township of Kilbuck  
Independent Auditor's Report

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.

**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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, 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, 2016 and the results of its operations for the year then ended.

**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, 2016, 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 DCED.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the Schedules that collectively comprise the Township's Schedules. The pension disclosures are presented for purposes of additional analysis and are not a required part of the Schedules. The pension disclosures have not been subjected to the auditing procedures applied in the audit of the Schedules and, accordingly, we do not express an opinion or provide any assurance on them.

***Maher Duessel***

Pittsburgh, Pennsylvania  
March 23, 2017



## BALANCE SHEET

**KILBUCK TWP, ALLEGHENY County**  
**BALANCE SHEET**  
December 31, 2016

| <b>Liabilities and Other Credits</b> |  |  |  |  |  |
|--------------------------------------|--|--|--|--|--|
| 210-229                              | Payroll Taxes and Other Payroll Withholdings |  |  |  |  |
| 200-209,<br>231-239                  | All Other Current Liabilities                |  |  |  |  |
| 230.00                               | Due To Other Funds                           |  |  |  |  |

## December 31, 2016

| <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<br>12/31 | 261,238 | 169,884 |  | 173,294 |  | 325,923 | 930,339 |
| 291-299  | Other Equity                                 |         |         |  |         |  |         |         |
| <b>Total Fund and Account Group<br/>Equity</b> |  | 261,238 | 169,884 |  | 173,294 |  | 325,923 | 930,339 |

|   |           |
|---|-----------|
| TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY | 1,307,310 |
|---|-----------|

## KILBUCK TWP, ALLEGHENY County

## STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

| Governmental Funds |  |                  | Proprietary Funds |            |                  | Fiduciary Fund   | Total           |
|--------------------|--|------------------|-------------------|------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue (including State Liquid Fuels) | Capital Projects | Debt Service      | Enterprise | Internal Service | Trust and Agency | Memorandum Only |

## REVENUES

| Taxes              |  |  |         |  |  |  |  |  |         |
|--------------------|--|--|---------|--|--|--|--|--|---------|
| 301.00             | Real Estate Taxes  |  | 348,929 |  |  |  |  |  | 348,929 |
| 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) |  | 13,758  |  |  |  |  |  | 13,758  |
| 310.00             | Per Capita Taxes   |  |         |  |  |  |  |  |         |
| 310.10             | Real Estate Transfer Taxes   |  | 31,995  |  |  |  |  |  | 31,995  |
| 310.20             | Earned Income Taxes / Wage Taxes   |  | 132,182 |  |  |  |  |  | 132,182 |
| 310.30             | Business Gross Receipts Taxes  |  |         |  |  |  |  |  |         |
| 310.40             | Occupation Taxes (levied under Act 511)                                  |  |         |  |  |  |  |  |         |
| 310.50             | Local Services Tax **  |  | 1,398   |  |  |  |  |  | 1,398   |
| 310.60             | Amusement / Admission Taxes  |  |         |  |  |  |  |  |         |
| 310.70             | Mechanical Device Taxes  |  |         |  |  |  |  |  |         |
| 310.90             | Other Local Tax Enabling Act / Act 511 / Taxes                           |  |         |  |  |  |  |  |         |
|                    | Other: _____   |  |         |  |  |  |  |  |         |
| <b>Total Taxes</b> |  |  | 528,262 |  |  |  |  |  | 528,262 |

| Licenses and Permits              |                                 |  |        |  |  |  |  |  |        |
|-----------------------------------|---------------------------------|--|--------|--|--|--|--|--|--------|
| 320-322                           | All Other Licenses and Permits  |  | 28,500 |  |  |  |  |  | 28,500 |
| 321.80                            | Cable Television Franchise Fees |  | 15,762 |  |  |  |  |  | 15,762 |
| <b>Total Licenses and Permits</b> |                                 |  | 44,262 |  |  |  |  |  | 44,262 |

| Fines and Forfeits              |                    |  |        |  |  |  |  |  |        |
|---------------------------------|--------------------|--|--------|--|--|--|--|--|--------|
| 330-332                         | Fines and Forfeits |  | 13,482 |  |  |  |  |  | 13,482 |
| <b>Total Fines and Forfeits</b> |                    |  | 13,482 |  |  |  |  |  | 13,482 |

**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

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

**REVENUES**

| Interest, Rents and Royalties              |                     |       |     |  |     |        |        |
|--|---------------------|-------|-----|--|-----|--------|--------|
| 341.00                                     | Interest Earnings   | 196   | 459 |  | 415 | 20,452 | 21,522 |
| 342.00                                     | Rents and Royalties | 7,091 |     |  |     |        | 7,091  |
| <b>Total Interest, Rents and Royalties</b> |                     | 7,287 | 459 |  | 415 | 20,452 | 28,613 |

| 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  |       |        |  |  |  |        |
| 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)                                 |       |        |  |  |  |        |
| 355.02-355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback |       | 31,556 |  |  |  | 31,556 |
| 355.04        | Alcoholic Beverage Licenses                                       | 450   |        |  |  |  | 450    |
| 355.05        | General Municipal Pension System State Aid                        |       |        |  |  |  |        |
| 355.07        | Foreign Fire Insurance Tax Distribution                           | 5,766 |        |  |  |  | 5,766  |
| 355.08        | Local Share Assessment/Gaming Proceeds                            |       |        |  |  |  |        |
| 355.09        | Marcellus Shale Impact Fee Distribution                           | 151   |        |  |  |  | 151    |



**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

| 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**

| State              |  |       |        |  |  |  |  |  |        |
|--------------------|--|-------|--------|--|--|--|--|--|--------|
| 355.00             | All Other State Shared Revenues and Entitlements |       |        |  |  |  |  |  |        |
| 356.00             | State Payments in Lieu of Taxes                  |       |        |  |  |  |  |  |        |
| <b>Total State</b> |  | 6,367 | 31,556 |  |  |  |  |  | 37,923 |

| 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   | 300 |  |  |  |         |  |  | 300     |
| 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.) |     |  |  |  | 139,188 |  |  | 139,188 |
| 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  |     |  |  |  | 313     |  |  | 313     |
| 365.00              | Health   |     |  |  |  |         |  |  |         |
| 366.00              | Human Services   |     |  |  |  |         |  |  |         |
| 367.00              | Culture and Recreation   |     |  |  |  |         |  |  |         |
| 368.00              | Airports   |     |  |  |  |         |  |  |         |



**KILBUCK TWP., ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

| 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> |                               | 300 |  |  | 139,501 |  | 139,801 |

| Unclassified Operating Revenues              |  |       |  |  |  |        |        |
|--|--|-------|--|--|--|--------|--------|
| 383.00                                       | Special Assessments                              |       |  |  |  |        |        |
| 386.00                                       | Escheats (sale of personal property)             |       |  |  |  |        |        |
| 387.00                                       | Contributions and Donations from Private Sectors | 5,488 |  |  |  |        | 5,488  |
| 388.00                                       | Fiduciary Fund Pension Contributions             |       |  |  |  | 34,211 | 34,211 |
| 389.00                                       | All Other Unclassified Operating Revenues        |       |  |  |  |        |        |
| <b>Total Unclassified Operating Revenues</b> |  | 5,488 |  |  |  | 34,211 | 39,699 |

| Other Financing Sources |   |  |  |  |  |  |  |
|-------------------------|---|--|--|--|--|--|--|
| 391.00                  | Proceeds of General Fixed Asset Disposition |  |  |  |  |  |  |
| 392.00                  | Interfund Operating Transfers               |  |  |  |  |  |  |
| 393.00                  | Proceeds of General Long-Term Debt          |  |  |  |  |  |  |
| 394.00                  | Proceeds of Short Term-Debt                 |  |  |  |  |  |  |

**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

| 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 | 300 |  |  |  |  |  |  | 300 |
| <b>Total Other Financing Sources</b> |                                    | 300 |  |  |  |  |  |  | 300 |

**TOTAL REVENUES**

|         |        |  |  |  |         |  |        |         |
|---------|--------|--|--|--|---------|--|--------|---------|
| 605,748 | 32,015 |  |  |  | 139,916 |  | 54,663 | 832,342 |
|---------|--------|--|--|--|---------|--|--------|---------|

**EXPENDITURES**

| General Government              |  |         |  |  |  |       |  |  |         |
|---------------------------------|--|---------|--|--|--|-------|--|--|---------|
| 400.00                          | Legislative (Governing) Body                 | 12,988  |  |  |  |       |  |  | 12,988  |
| 401.00                          | Executive (Manager or Mayor)                 |         |  |  |  |       |  |  |         |
| 402.00                          | Auditing Services / Financial Administration | 8,040   |  |  |  |       |  |  | 8,040   |
| 403.00                          | Tax Collection                               | 6,271   |  |  |  |       |  |  | 6,271   |
| 404.00                          | Solicitor / Legal Services                   | 24,770  |  |  |  |       |  |  | 24,770  |
| 405.00                          | Secretary / Clerk                            | 948     |  |  |  |       |  |  | 948     |
| 406.00                          | Other General Government Administration      | 28,847  |  |  |  |       |  |  | 28,847  |
| 407.00                          | IT-Networking Services-Data Processing       |         |  |  |  |       |  |  |         |
| 408.00                          | Engineering Services                         | 38,011  |  |  |  | 5,790 |  |  | 43,801  |
| 409.00                          | General Government Buildings and Plant       | 18,824  |  |  |  |       |  |  | 18,824  |
| <b>Total General Government</b> |  | 138,699 |  |  |  | 5,790 |  |  | 144,489 |

| Public Safety |                          |        |  |  |  |  |  |  |        |
|---------------|--------------------------|--------|--|--|--|--|--|--|--------|
| 410.00        | Police                   | 94,828 |  |  |  |  |  |  | 94,828 |
| 411.00        | Fire                     | 41,137 |  |  |  |  |  |  | 41,137 |
| 412.00        | Ambulance / Rescue       |        |  |  |  |  |  |  |        |
| 413.00        | UCC and Code Enforcement | 20,477 |  |  |  |  |  |  | 20,477 |

**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

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

**EXPENDITURES**

| Public Safety              |   |         |  |  |  |  |         |
|----------------------------|---|---------|--|--|--|--|---------|
| 414.00                     | Planning and Zoning                     | 4,000   |  |  |  |  | 4,000   |
| 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> |   | 160,442 |  |  |  |  | 160,442 |

| Health and Human Services              |                           |       |  |  |  |  |       |
|--|---------------------------|-------|--|--|--|--|-------|
| 420.00-425.00                          | Health and Human Services | 1,467 |  |  |  |  | 1,467 |
| <b>Total Health and Human Services</b> |                           | 1,467 |  |  |  |  | 1,467 |

| 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  |  |  |  | 77,120 |  | 77,120 |
| <b>Total Public Works - Sanitation</b> |   |  |  |  | 77,120 |  | 77,120 |

| Public Works - Highways and Streets |                                   |        |  |  |  |  |        |
|-------------------------------------|-----------------------------------|--------|--|--|--|--|--------|
| 430.00                              | General Services - Administration |        |  |  |  |  |        |
| 431.00                              | Cleaning of Streets and Gutters   |        |  |  |  |  |        |
| 432.00                              | Winter Maintenance - Snow Removal | 27,571 |  |  |  |  | 27,571 |
| 433.00                              | Traffic Control Devices           | 608    |  |  |  |  | 608    |
| 434.00                              | Street Lighting                   | 1,139  |  |  |  |  | 1,139  |

**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

| Governmental Funds |  |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|--|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue (including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |

**EXPENDITURES**

| Public Works - Highways and Streets              |  |        |  |  |  |  |        |
|--|--|--------|--|--|--|--|--------|
| 435.00   | Sidewalks and Crosswalks                     |        |  |  |  |  |        |
| 436.00   | Storm Sewers and Drains                      |        |  |  |  |  |        |
| 437.00   | Repairs of Tools and Machinery               |        |  |  |  |  |        |
| 438.00   | Maintenance and Repairs of Roads and Bridges | 53,059 |  |  |  |  | 53,059 |
| 439.00   | Highway Construction and Rebuilding Projects |        |  |  |  |  |        |
| <b>Total Public Works - Highways and Streets</b> |  | 82,377 |  |  |  |  | 82,377 |

| 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 |  |  |  |  |  |  |
| <b>Total Other Public Works Enterprises</b> |                               |  |  |  |  |  |  |

| Culture and Recreation |                                   |  |  |  |  |  |  |
|------------------------|-----------------------------------|--|--|--|--|--|--|
| 451.00                 | Culture-Recreation Administration |  |  |  |  |  |  |
| 452.00                 | Participant Recreation            |  |  |  |  |  |  |
| 453.00                 | Spectator Recreation              |  |  |  |  |  |  |
| 454.00                 | Parks                             |  |  |  |  |  |  |

**KILBUCK TWP., ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

| 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  | 400 |  |  |  |  | 400 |
| 458.00                              | Senior Citizens' Centers         |     |  |  |  |  |     |
| 459.00                              | All Other Culture and Recreation |     |  |  |  |  |     |
| <b>Total Culture and Recreation</b> |                                  | 400 |  |  |  |  | 400 |

| 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   |  |  |  |  |  |  |
| <b>Total Community Development</b> |                                   |  |  |  |  |  |  |

| Debt Service              |   |         |  |  |  |  |         |
|---------------------------|---|---------|--|--|--|--|---------|
| 471.00                    | Debt Principal (short-term and long-term) | 114,982 |  |  |  |  | 114,982 |
| 472.00                    | Debt Interest (short-term and long-term)  | 21,944  |  |  |  |  | 21,944  |
| 475.00                    | Fiscal Agent Fees                         |         |  |  |  |  |         |
| <b>Total Debt Service</b> |   | 136,926 |  |  |  |  | 136,926 |

| 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                       | 40,189 |  |  |  |  | 40,189 |



**KILBUCK TWP., ALLEGHENY County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2016

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

**EXPENDITURES**

| Employer Paid Benefits and Withholding Items              |                                |        |  |  |  |  |        |
|---|--------------------------------|--------|--|--|--|--|--------|
| 484.00  | Worker Compensation Insurance  |        |  |  |  |  |        |
| 487.00  | Other Group Insurance Benefits |        |  |  |  |  |        |
| <b>Total Employer Paid Benefits and Withholding Items</b> |                                | 40,189 |  |  |  |  | 40,189 |

| Insurance              |                                 |       |  |  |  |  |       |
|------------------------|---------------------------------|-------|--|--|--|--|-------|
| 486.00                 | Insurance, Casualty, and Surety | 8,843 |  |  |  |  | 8,843 |
| <b>Total Insurance</b> |                                 | 8,843 |  |  |  |  | 8,843 |

| Unclassified Operating Expenditures              |  |  |  |  |  |        |        |
|--|--|--|--|--|--|--------|--------|
| 488.00   | Fiduciary Fund Benefits and Refunds Paid |  |  |  |  | 48,563 | 48,563 |
| 489.00   | All Other Unclassified Expenditures      |  |  |  |  | 100    | 100    |
| <b>Total Unclassified Operating Expenditures</b> |  |  |  |  |  | 48,663 | 48,663 |

| Other Financing Uses              |                               |       |  |  |     |  |       |
|-----------------------------------|-------------------------------|-------|--|--|-----|--|-------|
| 491.00                            | Refund of Prior Year Revenues | 4,838 |  |  | 727 |  | 5,565 |
| 492.00                            | Interfund Operating Transfers |       |  |  |     |  |       |
| 493.00                            | All Other Financing Uses      |       |  |  |     |  |       |
| <b>Total Other Financing Uses</b> |                               | 4,838 |  |  | 727 |  | 5,565 |

|                           |         |  |  |  |        |        |         |
|---------------------------|---------|--|--|--|--------|--------|---------|
| <b>TOTAL EXPENDITURES</b> | 574,181 |  |  |  | 83,637 | 48,663 | 706,481 |
|---------------------------|---------|--|--|--|--------|--------|---------|

|   |        |        |  |  |        |       |         |
|---|--------|--------|--|--|--------|-------|---------|
| <b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> | 31,567 | 32,015 |  |  | 56,279 | 6,000 | 125,861 |
|---|--------|--------|--|--|--------|-------|---------|

KILBUCK TWP  
December 31, 2016

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)<br>Capital Lease (C)<br>Lease Rental (L)<br>Note (N) | Issue Year<br>(YYYY) | Maturity<br>Year<br>(YYYY) | Original<br>Amount of<br>Issue | Outstanding<br>Beginning of<br>Year (1) | Principal<br>Incurred<br>This Year | Principal<br>Paid This<br>Year | Current Year<br>Accretion on<br>Compound Interest<br>Bonds | Outstanding at<br>Year End (1) | Plus (less)<br>Unamortized<br>Premium<br>(Discount) | Total<br>Balance |
|---|---|----------------------|----------------------------|--------------------------------|---|------------------------------------|--------------------------------|--|--------------------------------|---|------------------|
| <b>General Obligation Bonds and Notes</b> |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| PNC Note                                  | Note  | 2007                 | 2019                       | 1,250,000                      | 491,953                                 |                                    | 114,982                        |  | 376,971                        |   | 376,971          |
| <b>Revenue Bonds and Notes</b>            |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| <b>Lease Rental Debt</b>                  |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| <b>Other</b>                              |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 376,971

Capitalized lease obligations 0

Net debt 376,971



**KILBUCK TWP, ALLEGHENY County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2016

| Category                          | Capital Purchases | Capital Construction | Total  |
|-----------------------------------|-------------------|----------------------|--------|
| Community Development             |                   |                      |        |
| Electric                          |                   |                      |        |
| Fire                              |                   |                      |        |
| Gas System                        |                   |                      |        |
| General Government                |                   |                      |        |
| Health                            |                   |                      |        |
| Housing                           |                   |                      |        |
| Libraries                         |                   |                      |        |
| Mass Transit                      |                   |                      |        |
| Parks                             |                   |                      |        |
| Police                            |                   |                      |        |
| Recreation                        |                   |                      |        |
| Sewer                             |                   |                      |        |
| Solid Waste                       |                   |                      |        |
| Streets / Highways                |                   |                      |        |
| Water                             |                   | 24,900               | 24,900 |
| Other: _____                      |                   |                      |        |
| <b>TOTAL CAPITAL EXPENDITURES</b> |                   | 24,900               | 24,900 |

**EMPLOYEE COMPENSATION**

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

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

**SIGNATURE AND VERIFICATION**

Signed: See Attached Appointed Auditor/CPA

December 31, 2016

**NOTES / COMMENTS**