

**2014 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

023754 WILKINS TWP, ALLEGHENY COUNTY

WILKINS TWP, ALLEGHENY County

BALANCE SHEET

December 31, 2014

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											

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	464,479	410,362			557,348		6,883,551	1,757,875		10,073,615
291-299	Other Equity										
Total Fund and Account Group Equity		464,479	410,362			557,348		6,883,551	1,757,875		10,073,615

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											10,073,615
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WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	2,309,847						2,309,847
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)	172,278						172,278
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	65,052						65,052
310.20	Earned Income Taxes / Wage Taxes	858,876						858,876
310.30	Business Gross Receipts Taxes	508,760						508,760
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	145,107						145,107
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	11,500						11,500
310.90	Other Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		4,071,420						4,071,420

Licenses and Permits

320-322	All Other Licenses and Permits	638						638
321.80	Cable Television Franchise Fees	159,560						159,560
Total Licenses and Permits		160,198						160,198

Fines and Forfeits

330-332	Fines and Forfeits	35,298						35,298
Total Fines and Forfeits		35,298						35,298

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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REVENUES

State								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements		4,653					4,653
356.00	State Payments in Lieu of Taxes							
Total State		208,449	162,464					370,913

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		15,000					15,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				1,251			1,251
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units			15,000		1,251			16,251

Charges for Service								
361.00	General Government	2,517						2,517
362.00	Public Safety	76,662						76,662
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.)				1,289,522			1,289,522
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	61,016						61,016

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
368.00	Airports							
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		140,195				1,289,522		1,429,717

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		15,000					15,000
388.00	Fiduciary Fund Pension Contributions						367,353	367,353
389.00	All Other Unclassified Operating Revenues	44,246					1,111	45,357
Total Unclassified Operating Revenues		44,246	15,000				368,464	427,710

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	2,742						2,742
392.00	Interfund Operating Transfers	209,554	28,610	58,000			8,050	304,214
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	136,562	98,258					234,820
Total Other Financing Sources		348,858	126,868	58,000			8,050	541,776

TOTAL REVENUES	5,009,111	359,858	58,000		1,290,931		884,445	7,602,345
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	38,506						38,506
401.00	Executive (Manager or Mayor)	122,777						122,777
402.00	Auditing Services / Financial Administration	6,600						6,600
403.00	Tax Collection	32,782						32,782
404.00	Solicitor / Legal Services	50,144	499		4,371			55,014
405.00	Secretary / Clerk	151,388						151,388
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	3,413						3,413
408.00	Engineering Services	42,042	27,666		29,196			98,904
409.00	General Government Buildings and Plant	42,359		30,200				72,559
Total General Government		490,011	28,165	30,200	33,567			581,943

Public Safety								
410.00	Police	1,483,107						1,483,107
411.00	Fire	151,452						151,452
412.00	Ambulance / Rescue	12,720						12,720
413.00	UCC and Code Enforcement	34,404						34,404
414.00	Planning and Zoning	24,684						24,684
415.00	Emergency Management and Communications			23,959				23,959

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)			4,237				4,237
419.00	Other Public Safety							
Total Public Safety		1,706,367		28,196				1,734,563

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	3,786						3,786
427.00	Solid Waste Collection and Disposal (garbage)	467,276						467,276
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				985,783			985,783
Total Public Works - Sanitation		471,062			985,783			1,456,845

Public Works - Highways and Streets								
430.00	General Services - Administration	596,547	90,425					686,972
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	107,690						107,690
433.00	Traffic Control Devices	6,457						6,457
434.00	Street Lighting	71,261	53,875					125,136
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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

437.00	Repairs of Tools and Machinery	43,030						43,030
438.00	Maintenance and Repairs of Roads and Bridges	255,633	3,622					259,255
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,080,618	147,922					1,228,540

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	67,655						67,655
453.00	Spectator Recreation							
454.00	Parks		9,652					9,652
455.00	Shade Trees							
456.00	Libraries							

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		67,655	9,652					77,307

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing		27,533					27,533
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development	5,445						5,445
Total Community Development		5,445	27,533					32,978

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	142,500						142,500
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	429,200						429,200
484.00	Worker Compensation Insurance	231,000						231,000

WILKINS TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		802,700						802,700

Insurance								
486.00	Insurance, Casualty, and Surety	86,673						86,673
Total Insurance		86,673						86,673

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						318,595	318,595
489.00	All Other Unclassified Expenditures						33,131	33,131
Total Unclassified Operating Expenditures							351,726	351,726

Other Financing Uses								
491.00	Refund of Prior Year Revenues	47,298						47,298
492.00	Interfund Operating Transfers	111,701	177,212		15,301			304,214
493.00	All Other Financing Uses							
Total Other Financing Uses		158,999	177,212		15,301			351,512

TOTAL EXPENDITURES	4,869,530	390,484	58,396		1,034,651		351,726	6,704,787
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	139,581	-30,626	-396		256,280		532,719	897,558
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WILKINS TWP
December 31, 2014

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											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

Net debt

0

WILKINS TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2014

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	31,183		31,183
Health			
Housing			
Libraries			
Mass Transit			
Parks	15,416		15,416
Police	55,891		55,891
Recreation			
Sewer		45,866	45,866
Solid Waste			
Streets / Highways	1,847	156,822	158,669
Water			
Other: _____			
Community Development			
TOTAL CAPITAL EXPENDITURES	104,337	202,688	307,025

EMPLOYEE COMPENSATION

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

1,695,321

WILKINS TWP, ALLEGHENY County

December 31, 2014

NOTES / COMMENTS

The financial statements are prepared on the basis of the instructions provided by the Pennsylvania Department of Community & Economic Development, which is a basis of accounting other than accounting principles generally accepted in the United States of America.