

**2009 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

021774 KENNEDY TWP, ALLEGHENY COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

KENNEDY TWP, ALLEGHENY COUNTY BALANCE SHEET December 31, 2009

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		General Fixed Assets	General Long Term Debt	
Assets and Other Debits										
100-120 Cash and Investments	2,159,548	56,353			4,138,996		2,807,465			9,162,362
140-144 Tax Receivable										
121-129, 145-149 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										
Total Assets and Other Debits	2,159,548	56,353			4,138,996		2,807,465	7,328,328	7,328,328	16,490,690

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

KENNEDY TWP, ALLEGHENY COUNTY
BALANCE SHEET
 December 31, 2009

	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									7,328,328			7,328,328
240-299 Current Portion of Long-Term Debt and Other Credits												
Total Liabilities and Other Credits									7,328,328			7,328,328
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	2,159,548	56,353			4,138,996		2,807,465					9,162,362
291-299 Other Equity												
Total Fund and Account Group Equity	2,159,548	56,353			4,138,996		2,807,465					9,162,362

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	16,490,690
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KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

	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		908,655						908,655
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)				84,366				84,366
310.00	Per Capita Taxes								
310.10	Real Estate Transfer Taxes		98,162						98,162
310.20	Earned Income Taxes / Wage Taxes		839,656						839,656
310.30	Business Gross Receipts Taxes		411,341						411,341
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **		219,189						219,189
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes		20,463						20,463
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other:								
	Total Taxes		2,497,466		84,366				2,581,832

Licenses and Permits									
320-322	All Other Licenses and Permits		6,863						6,863
321.80	Cable Television Franchise Fees		74,048						74,048
	Total Licenses and Permits		80,911						80,911

Fines and Forfeits									
330-332	Fines and Forfeits		22,075						22,075
	Total Fines and Forfeits		22,075						22,075

KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2009

REVENUES

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

Interest, Rents and Royalties								
341.00	Interest Earnings	9,243	346		21,920		219,258	250,767
342.00	Rents and Royalties	9,145						9,145
	Total Interest, Rents and Royalties	18,388	346		21,920		219,258	259,912

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
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
355.04	Alcoholic Beverage Licenses
355.05	General Municipal Pension System State Aid
355.00	All Other State Shared Revenues and Entitlements

**KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2009

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

REVENUES

State								
356.00	State Payments in Lieu of Taxes							
	Total State	177,379	153,582					330,961

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							
	Total Local Government Units							

Charges for Service

361.00	General Government	15,821						15,821
362.00	Public Safety	78,335						78,335
363.20	Parking							
363.00	All Other Charges for Highway & Streets Services	11,830						11,830
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,272,589			1,272,589
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	11,615						11,615
368.00	Airports							
369.00	Bars							

KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

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

REVENUES

Charges for Service								
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	117,601				1,272,589		1,390,190

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions					223,927		223,927
389.00	All Other Unclassified Operating Revenues	32,510						32,510
	Total Unclassified Operating Revenues	32,510				223,927		256,437

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt	2,484,482				2,456,709		4,943,191
394.00	Proceeds of Short Term Debt							

KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

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

REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	3,666				7,428	11,094
	Total Other Financing Sources	2,488,148				2,466,137	4,954,285

TOTAL REVENUES	5,434,478	153,928				3,845,012	443,185	9,876,603
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	12,462						12,462
401.00	Executive (Manager or Mayor)	26,176						26,176
402.00	Auditing Services / Financial Administration	17,667						17,667
403.00	Tax Collection	54,445						54,445
404.00	Solicitor / Legal Services	17,429						17,429
405.00	Secretary / Clerk	90,447						90,447
406.00	Other General Government Administration	76,853						76,853
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	35,767						35,767
409.00	General Government Buildings and Plant	108,306						108,306
	Total General Government	439,552						439,552

Public Safety

410.00	Police	734,914						734,914
411.00	Fire	135,609						135,609
412.00	Ambulance / Rescue	18,200						18,200
413.00	UCC and Code Enforcement	65,363						65,363
414.00	Planning and Zoning	4,969						4,969
415.00	Emergency Management and Communications	122						122

KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

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

EXPENDITURES

Public Safety								
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		959,177						959,177

Health and Human Services								
420.00-425.00	Health and Human Services	6,265						6,265
Total Health and Human Services		6,265						6,265

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				1,310,216			1,310,216
Total Public Works - Sanitation					1,310,216			1,310,216

Public Works - Highways and Streets								
430.00	General Services - Administration	293,479						293,479
431.00	Cleaning of Streets and Gutters	47,904						47,904
432.00	Winter Maintenance - Snow Removal		14,583					14,583
433.00	Traffic Control Devices	2,015						2,015
434.00	Street Lighting		130,111					130,111
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	2,877						2,877

KENNEDY TWP, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

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

EXPENDITURES

Public Works - Highways and Streets								
437.00	Repairs of Tools and Machinery	13,022						13,022
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects	4,449						4,449
	Total Public Works - Highways and Streets	363,746	144,694					508,440

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	13,371						13,371
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	46,483						46,483
455.00	Shade Trees							
456.00	Libraries	10,549						10,549

KENNEDY TWP, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2009

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

EXPENDITURES

Employer Paid Benefits and Withholding Items		313,840			35,863			349,703
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		631,812			44,885			676,697

Insurance		54,972			11,789			66,761
486.00	Insurance, Casualty, and Surety							
Total Insurance		54,972			11,789			66,761

Unclassified Operating Expenditures								149,427
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	3,664						7,648
Total Unclassified Operating Expenditures		3,664						157,075

Other Financing Uses		9,396						9,396
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		9,396						9,396

TOTAL EXPENDITURES	5,000,033	144,694			3,782,091		157,075	9,083,893
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	434,445	9,234			62,921		286,110	792,710
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KENNEDY TWP
December 31, 2009

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 Accrual on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
2002 G.O. BONDS	Bond	2002	2022	3,685,000	1,975,000		275,000		1,700,000		1,700,000
2004 G.O. BONDS	Bond	2004	2024	5,193,098	5,128,098		4,295,000		833,098		833,098
2009 VEHICLE LOAN	Note	2008	2011	24,674	24,032		7,895		16,137		16,137
2009 G.O. BONDS	Bond	2009	2029	4,650,000	0	4,650,000			4,650,000		4,650,000
2009 EQUIPMENT LOAN	Note	2009	2014	75,000	0	75,000	11,496		63,504		63,504
2009 TRUCK LOAN	Note	2009	2014	36,835	0	36,835	545		36,290		36,290
LOAN - LOADER	Note	2009	2011	26,581	0	26,581	10,236		16,345		16,345
LOAN 911 EQUIPMENT	Note	2009	2011	21,066	0	21,066	8,112		12,954		12,954
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

7,328,328

Capitalized lease obligations

0

Net debt

7,328,328

KENNEDY TWP, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2009

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government	21,066		21,066
Health			
Housing			
Libraries			
Mass Transit			
Parks	37,500		37,500
Police	12,800		12,800
Recreation			
Sewer		123,991	123,991
Solid Waste			
Streets / Highways	88,116		88,116
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	159,482	123,991	283,473

EMPLOYEE COMPENSATION

1,311,007

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

