Scottdale Borough

2024 Municipal Annual Audit & Financial Report

DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
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2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

651413 SCOTTDALE BORO, WESTMORELAND COUNTY

Singer Accounting

Singer Accounting
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2026 State Route 30 East
Ligonier, PA 15658

Independent Auditor's Report

Borough Council
Scottdale Borough

Opinions

We have audited the financial statements of the Scottdale Borough (Borough), which comprise the Cash Basis Balance Sheet, Statement of Revenues and Expenditures, Debt Statement and Statement of Capital Expenditures and Employee Compensation – Regulatory Basis (the financial statements) included in the 2024 Annual Audit and Financial Report of Scottdale Borough.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the Borough, as of December 31, 2024, and the regulatory results of its operations for the year then ended, in accordance with the financial reporting provisions of the 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements 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 Borough as of December 31, 2024, and the results of its operations for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are 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 Borough, and to meet our other 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 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 financial statements are prepared by the Borough 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 financial statements 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 financial statements. The effects on the financial statements 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 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the DCED. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements 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 our opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment 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 Borough'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Borough'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.

Singer Accounting, PC
Ligonier, Pennsylvania
May 19, 2026

BALANCE SHEET

DCED-CLGS-30 (09-09)

SCOTTDALE BORO, WESTMORELAND 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	2,425,716	69,923	472,661		494,204		6,259,158			9,721,662
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		2,425,716	69,923	472,661		494,204		6,259,158			9,721,662
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	3,195									3,195
200-209, 231-239	All Other Current Liabilities							179,663			179,663
230.00	Due To Other Funds										

SCOTTDALE BORO, WESTMORELAND 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		3,195						179,663			182,858
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	2,422,521	69,923	472,661		494,204		6,079,495			9,538,804
291-299	Other Equity										
Total Fund and Account Group Equity		2,422,521	69,923	472,661		494,204		6,079,495			9,538,804
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											9,721,662

SCOTTDALE BORO, WESTMORELAND 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	650,649	79,714						730,363
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	12,177							12,177
310.10	Real Estate Transfer Taxes	46,221							46,221
310.20	Earned Income Taxes / Wage Taxes	550,008							550,008
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	39,030							39,030
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes	4,950							4,950
310.90	Other: _______________								
	Other: _______________								
Total Taxes		1,303,035	79,714						1,382,749
Licenses and Permits									
320-322	All Other Licenses and Permits	112,737							112,737
321.80	Cable Television Franchise Fees	69,563							69,563
Total Licenses and Permits		182,300							182,300
Fines and Forfeits									
330-332	Fines and Forfeits	13,558							13,558
Total Fines and Forfeits		13,558							13,558

SCOTTDALE BORO, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

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
	Interest, Rents and Royalties								
341.00	Interest Earnings	118,389	7,326	18,579		23,358		607,270	774,922
342.00	Rents and Royalties	4,800							4,800
	Total Interest, Rents and Royalties	123,189	7,326	18,579		23,358		607,270	779,722
	Federal								
351.03	Highways and Streets								
351.09	Community Development								
351.00	All Other Federal Capital and Operating Grants	121,960		46,045					168,005
352.01	National Forest								
352.00	All Other Federal Shared Revenue and Entitlements								
353.00	Federal Payments in Lieu of Taxes	2,937							2,937
	Total Federal	124,897		46,045					170,942
	State								
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	187,396							187,396
355.01	Public Utility Realty Tax (PURTA)	1,267							1,267
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		145,023						145,023
355.04	Alcoholic Beverage Licenses	1,250							1,250
355.05	General Municipal Pension System State Aid	40,858							40,858
355.07	Foreign Fire Insurance Tax Distribution	21,943							21,943
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	6,779							6,779

SCOTTDALE BORO, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

Code	Description	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Total Memorandum Only
		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	259,493	145,023						404,516
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	99,914							99,914
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	27,980							27,980
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units	127,894							127,894
	Charges for Service								
361.00	General Government	6,589							6,589
362.00	Public Safety	2,733							2,733
363.20	Parking	14,219							14,219
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)			112,006					112,006
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	5,129							5,129
368.00	Airports								

SCOTTDALE BORO, WESTMORELAND 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	50							50
	Total Charges for Service	28,720		112,006					140,726
	Unclassified Operating Revenues								
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	2,120		215					2,335
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	15,327		343					15,670
	Total Unclassified Operating Revenues	17,447		558					18,005
	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								

SCOTTDALE BORO, WESTMORELAND 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								
Total Other Financing Sources									
	TOTAL REVENUES	2,180,533	232,063	177,188		23,358		607,270	3,220,412
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body								
401.00	Executive (Manager or Mayor)	104,034							104,034
402.00	Auditing Services / Financial Administration	53,120							53,120
403.00	Tax Collection	25,939							25,939
404.00	Solicitor / Legal Services	24,243							24,243
405.00	Secretary / Clerk	50,160							50,160
406.00	Other General Government Administration	37,475		50,468					87,943
407.00	IT-Networking Services-Data Processing	7,841		1,134					8,975
408.00	Engineering Services	10,363							10,363
409.00	General Government Buildings and Plant	99,949		16,881					116,830
Total General Government		413,124		68,483					481,607
Public Safety									
410.00	Police	752,264		12,607					764,871
411.00	Fire	186,636	111,043						297,679
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	8,171							8,171

SCOTTDALE BORO, WESTMORELAND 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	2,112							2,112
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		949,183	111,043	12,607					1,072,833
Health and Human Services									
420.00-425.00	Health and Human Services	5,000							5,000
Total Health and Human Services		5,000							5,000
Public Works - Sanitation									
426.00	Recycling Collection and Disposal	9,893		1,275					11,168
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	4,876		9,655					14,531
Total Public Works - Sanitation		14,769		10,930					25,699
Public Works - Highways and Streets									
430.00	General Services - Administration	263,526							263,526
431.00	Cleaning of Streets and Gutters	881							881
432.00	Winter Maintenance – Snow Removal	15,236							15,236
433.00	Traffic Control Devices	1,891		840					2,731
434.00	Street Lighting		52,662						52,662

SCOTTDALE BORO, WESTMORELAND County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

Code	Item	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks	81,965							81,965
436.00	Storm Sewers and Drains	46,769							46,769
437.00	Repairs of Tools and Machinery	51							51
438.00	Maintenance and Repairs of Roads and Bridges	143,061	93,930						236,991
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		553,380	146,592	840					700,812
Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking	287							287
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		287							287
Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	72,704							72,704

SCOTTDALE BORO, WESTMORELAND 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
Culture and Recreation									
455.00	Shade Trees	1,388							1,388
456.00	Libraries		24,276						24,276
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		74,092	24,276						98,368
Community Development									
461.00	Conservation of Natural Resources								
462.00	Community Development and Housing								
463.00	Economic Development			4,318					4,318
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development				4,318					4,318
Debt Service									
471.00	Debt Principal (short-term and long-term)	5,972				72,404			78,376
472.00	Debt Interest (short-term and long-term)	334				9,247			9,581
475.00	Fiscal Agent Fees								
Total Debt Service		6,306				81,651			87,957
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	40,141							40,141
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	51,724							51,724

SCOTTDALE BORO, WESTMORELAND 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
	Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	47,731							47,731
487.00	Other Group Insurance Benefits								
	Total Employer Paid Benefits and Withholding Items	139,596							139,596
	Insurance								
486.00	Insurance, Casualty, and Surety	45,473							45,473
	Total Insurance	45,473							45,473
	Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							165,424	165,424
489.00	All Other Unclassified Expenditures	1,748	1					16,621	18,370
	Total Unclassified Operating Expenditures	1,748	1					182,045	183,794
	Other Financing Uses								
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
	Total Other Financing Uses								
	TOTAL EXPENDITURES	2,202,958	281,912	97,178		81,651		182,045	2,845,744
	EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-22,425	-49,849	80,010		-58,293		425,225	374,668

SCOTTDALE BORO

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											
PennVest	Note	2009	2029	1,357,488	394,801		72,404		322,397		322,397
Truck	Note	2021	2026	32,052	15,387		5,972		9,415		9,415
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	331,812
Capitalized lease obligations	0
Net debt	331,812

SCOTTDALE BORO, WESTMORELAND County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	99,836		99,836
Gas System			
General Government		141,419	141,419
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	56,321		56,321
Recreation			
Sewer		50,398	50,398
Solid Waste			
Streets / Highways	68,238	143,751	211,989
Water			
Other: _______________			
TOTAL CAPITAL EXPENDITURES	224,395	335,568	559,963

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 844,601

December 31, 2024

NOTES / COMMENTS

Pension information in the Trust & Agency Fund is provided by PMRS for the 2023 reporting year, the most recent data available.