

**2016 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**481053 WEST EASTON BORO, NORTHAMPTON COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

## WEST EASTON BORO, NORTHAMPTON County BALANCE SHEET December 31, 2016

		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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	981,603	115	34,484		399,647		31,377			1,447,226
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										
<b>Total Assets and Other Debits</b>		981,603	115	34,484		399,647		31,377			1,447,226
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds							31,377			31,377

## WEST EASTON BORO, NORTHAMPTON County

## BALANCE SHEET

December 31, 2016

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
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<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities	25,946									25,946
240-259	Current Portion of Long-Term Debt and Other Credits	11,816									11,816
<b>Total Liabilities and Other Credits</b>		37,762						31,377			69,139
<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 12/31	943,841	115	34,484		399,647					1,378,087
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		943,841	115	34,484		399,647					1,378,087
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,447,226

**WEST EASTON BORO, NORTHAMPTON 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	282,002						282,002
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							
310.10	Real Estate Transfer Taxes	15,658						15,658
310.20	Earned Income Taxes / Wage Taxes	127,135						127,135
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
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>		<b>424,795</b>						<b>424,795</b>

Licenses and Permits							
320-322	All Other Licenses and Permits	8,927					8,927
321.80	Cable Television Franchise Fees	16,406					16,406
<b>Total Licenses and Permits</b>		<b>25,333</b>					<b>25,333</b>

Fines and Forfeits							
330-332	Fines and Forfeits	984					984
<b>Total Fines and Forfeits</b>		<b>984</b>					<b>984</b>

**WEST EASTON BORO, NORTHAMPTON 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	2,061	225	43		2,025		4,354
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		2,061	225	43		2,025		4,354

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	507						507
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		35,435					35,435
355.04	Alcoholic Beverage Licenses	300						300
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,636						6,636
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

WEST EASTON BORO, NORTHAMPTON 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								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	6,039						6,039
<b>Total State</b>		13,482	35,435					48,917

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	109,000						109,000
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>		109,000						109,000

Charges for Service								
361.00	General Government							
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.)				174,327			174,327
364.30	Solid Waste Collection and Disposal Charge (trash)	125,308						125,308
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	150						150
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**WEST EASTON BORO, NORTHAMPTON 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>		125,458			174,327			299,785

Unclassified Operating Revenues								
383.00	Special Assessments	50,450						50,450
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	5,303						5,303
<b>Total Unclassified Operating Revenues</b>		55,753						55,753

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	349			13,900			14,249
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**WEST EASTON BORO, NORTHAMPTON 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							
<b>Total Other Financing Sources</b>		349			13,900			14,249

<b>TOTAL REVENUES</b>	757,215	35,660	43	13,900	176,352			983,170
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	22,308			1,629			23,937
401.00	Executive (Manager or Mayor)	23,981			11,845			35,826
402.00	Auditing Services / Financial Administration	5,368						5,368
403.00	Tax Collection	6,090						6,090
404.00	Solicitor / Legal Services	51,511						51,511
405.00	Secretary / Clerk	30,442			13,882			44,324
406.00	Other General Government Administration	8,390						8,390
407.00	IT-Networking Services-Data Processing	23,440						23,440
408.00	Engineering Services	31,038			10,330			41,368
409.00	General Government Buildings and Plant	65,695						65,695
<b>Total General Government</b>		268,263			37,686			305,949

Public Safety								
410.00	Police							
411.00	Fire	27,861						27,861
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	7,716						7,716



WEST EASTON BORO, NORTHAMPTON 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							
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	89						89
<b>Total Public Safety</b>		35,666						35,666

Health and Human Services								
420.00- 425.00	Health and Human Services	500						500
<b>Total Health and Human Services</b>		500						500

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	110,446						110,446
428.00	Weed Control	4,650						4,650
429.00	Wastewater / Sewage Treatment and Collection				117,033			117,033
<b>Total Public Works - Sanitation</b>		115,096			117,033			232,129

Public Works - Highways and Streets								
430.00	General Services - Administration	9,778						9,778
431.00	Cleaning of Streets and Gutters	815						815
432.00	Winter Maintenance – Snow Removal	15,543						15,543
433.00	Traffic Control Devices	2,503						2,503
434.00	Street Lighting	18,088						18,088

WEST EASTON BORO, NORTHAMPTON 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	1,106					1,106
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	50,412	169,778				220,190
439.00	Highway Construction and Rebuilding Projects						
<b>Total Public Works - Highways and Streets</b>		98,245	169,778				268,023

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	1,000					1,000
452.00	Participant Recreation	3,241					3,241
453.00	Spectator Recreation						
454.00	Parks	1,800					1,800

**WEST EASTON BORO, NORTHAMPTON 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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	8,500						8,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		14,541						14,541

<b>Community Development</b>								
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>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	6,732			11,107			17,839
472.00	Debt Interest (short-term and long-term)				2,793			2,793
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		6,732			13,900			20,632

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,158						6,158
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON 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	12,546					12,546
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		18,704					18,704

Insurance							
486.00	Insurance, Casualty, and Surety	8,956			2,380		11,336
<b>Total Insurance</b>		8,956			2,380		11,336

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures				646		646
<b>Total Unclassified Operating Expenditures</b>					646		646

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	13,900			349		14,249
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		13,900			349		14,249

<b>TOTAL EXPENDITURES</b>	580,603	169,778		13,900	158,094		922,375
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	176,612	-134,118	43		18,258		60,795
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WEST EASTON BORO

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) 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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
2015 Public Works Truck	Capital Leases	2015	2020	60,235	55,601	0	17,839		37,762		37,762
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	37,762
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	37,762

**WEST EASTON BORO, NORTHAMPTON 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			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

120,012

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: David Kunsman Appointed Auditor/CPA

December 31, 2016

**NOTES / COMMENTS**