

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

481053 WEST EASTON BORO, NORTHAMPTON COUNTY

WEST EASTON BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2018

		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							127,062			127,062
240-259	Current Portion of Long-Term Debt and Other Credits	13,375									13,375
Total Liabilities and Other Credits		13,375						127,062			140,437
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	992,393	32,455	150,325		506,759					1,681,932
291-299	Other Equity										
Total Fund and Account Group Equity		992,393	32,455	150,325		506,759					1,681,932
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,822,369

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	271,371						271,371
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	17,020						17,020
310.20	Earned Income Taxes / Wage Taxes	147,336						147,336
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: _____							
	Other: _____							
Total Taxes		435,727						435,727

Licenses and Permits								
320-322	All Other Licenses and Permits	12,867			75			12,942
321.80	Cable Television Franchise Fees	16,102						16,102
Total Licenses and Permits		28,969			75			29,044

Fines and Forfeits								
330-332	Fines and Forfeits	991						991
Total Fines and Forfeits		991						991

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	6,669	44	307		4,843	11,863
342.00	Rents and Royalties						
Total Interest, Rents and Royalties		6,669	44	307		4,843	11,863

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)	422					422
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		38,879				38,879
355.04	Alcoholic Beverage Licenses	600					600
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	5,477					5,477
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, 2018

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		6,499	38,879					45,378

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	52,415	31,440					83,855
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		52,415	31,440					83,855

Charges for Service								
361.00	General Government	2,400						2,400
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.)				183,401			183,401
364.30	Solid Waste Collection and Disposal Charge (trash)	121,916						121,916
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services				9,620			9,620
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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							
Total Charges for Service		124,316			193,021			317,337

Unclassified Operating Revenues								
383.00	Special Assessments	24,500						24,500
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							
Total Unclassified Operating Revenues		24,500						24,500

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	39,183	115,482					154,665
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, 2018

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		39,183		115,482			154,665
TOTAL REVENUES		719,269	70,363	115,789		197,939	1,103,360

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	20,017				2,189	22,206
401.00	Executive (Manager or Mayor)	32,890				13,636	46,526
402.00	Auditing Services / Financial Administration	4,550					4,550
403.00	Tax Collection	5,562					5,562
404.00	Solicitor / Legal Services	34,099					34,099
405.00	Secretary / Clerk	19,600				8,400	28,000
406.00	Other General Government Administration	3,594					3,594
407.00	IT-Networking Services-Data Processing	11,822					11,822
408.00	Engineering Services	51,558				891	52,449
409.00	General Government Buildings and Plant	100,302				883	101,185
Total General Government		283,994				25,999	309,993

Public Safety							
410.00	Police	19,959					19,959
411.00	Fire	31,352					31,352
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	12,694					12,694

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	1,748						1,748
415.00	Emergency Management and Communications	453						453
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	13						13
Total Public Safety		66,219						66,219

Health and Human Services								
420.00- 425.00	Health and Human Services	500						500
Total Health and Human Services		500						500

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	110,295						110,295
428.00	Weed Control	7,296						7,296
429.00	Wastewater / Sewage Treatment and Collection				121,134			121,134
Total Public Works - Sanitation		117,591			121,134			238,725

Public Works - Highways and Streets								
430.00	General Services - Administration	5,741						5,741
431.00	Cleaning of Streets and Gutters	2,405						2,405
432.00	Winter Maintenance – Snow Removal	4,673						4,673
433.00	Traffic Control Devices	5,760						5,760
434.00	Street Lighting	14,960						14,960

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	45,400						45,400
436.00	Storm Sewers and Drains	947						947
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	133,937						133,937
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		213,823						213,823

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	1,000						1,000
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	730						730

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	8,700						8,700
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	500						500
Total Culture and Recreation		10,930						10,930

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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	12,571						12,571
472.00	Debt Interest (short-term and long-term)	1,329						1,329
475.00	Fiscal Agent Fees							
Total Debt Service		13,900						13,900

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	8,087						8,087
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	13,061					13,061
487.00	Other Group Insurance Benefits	536			2,489		3,025
Total Employer Paid Benefits and Withholding Items		21,684			2,489		24,173

Insurance							
486.00	Insurance, Casualty, and Surety	10,907			2,455		13,362
Total Insurance		10,907			2,455		13,362

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures	195			25		220
Total Unclassified Operating Expenditures		195			25		220

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	115,482	39,183				154,665
493.00	All Other Financing Uses						
Total Other Financing Uses		115,482	39,183				154,665

TOTAL EXPENDITURES	855,225	39,183			152,102		1,046,510
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-135,956	31,180	115,789		45,837		56,850
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WEST EASTON BORO

December 31, 2018

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											
2015 Public Works Truck	Capital Leases	2015	2020	60,235	25,946		12,571		13,375		13,375
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

13,375

Capitalized lease obligations

0

Net debt

13,375

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

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: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

127,330

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

Signed: David L Kunsman, Sr Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS