

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**481053 WEST EASTON BORO, NORTHAMPTON COUNTY**



## WEST EASTON BORO, NORTHAMPTON County

## BALANCE SHEET

December 31, 2019

		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>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits							146,103			146,103
<b>Total Liabilities and Other Credits</b>								146,103			146,103
<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	1,272,498	40,847	150,701		581,077		772			2,045,895
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,272,498	40,847	150,701		581,077		772			2,045,895
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,191,998

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	269,478						269,478
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	14,207						14,207
310.20	Earned Income Taxes / Wage Taxes	148,719						148,719
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: _____							
<b>Total Taxes</b>		432,404						432,404

Licenses and Permits								
320-322	All Other Licenses and Permits	11,206			75			11,281
321.80	Cable Television Franchise Fees	15,364						15,364
<b>Total Licenses and Permits</b>		26,570			75			26,645

Fines and Forfeits								
330-332	Fines and Forfeits	1,356						1,356
<b>Total Fines and Forfeits</b>		1,356						1,356

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**REVENUES**

Interest, Rents and Royalties							
341.00	Interest Earnings	14,281	61	376	9,830	937	25,485
342.00	Rents and Royalties						
<b>Total Interest, Rents and Royalties</b>		14,281	61	376	9,830	937	25,485

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						
355.01	Public Utility Realty Tax (PURTA)	401					401
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		39,799				39,799
355.04	Alcoholic Beverage Licenses	300					300
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	5,938					5,938
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, 2019

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		6,639	39,799					46,438

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	111,088						111,088
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>		111,088						111,088

Charges for Service								
361.00	General Government	2,200						2,200
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.)				226,742			226,742
364.30	Solid Waste Collection and Disposal Charge (trash)	122,470						122,470
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	50						50
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**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>		124,720			226,742			351,462

Unclassified Operating Revenues								
383.00	Special Assessments	62,900						62,900
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	11,200						11,200
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	2,634						2,634
<b>Total Unclassified Operating Revenues</b>		76,734						76,734

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	31,633						31,633
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, 2019

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>		31,633					31,633

<b>TOTAL REVENUES</b>	825,425	39,860	376		236,647		937	1,103,245
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	16,628			6,390		23,018
401.00	Executive (Manager or Mayor)	35,074			14,350		49,424
402.00	Auditing Services / Financial Administration	6,310					6,310
403.00	Tax Collection	5,937					5,937
404.00	Solicitor / Legal Services	44,107					44,107
405.00	Secretary / Clerk	20,221			8,666		28,887
406.00	Other General Government Administration	3,654			815		4,469
407.00	IT-Networking Services-Data Processing	11,414					11,414
408.00	Engineering Services	29,061			748		29,809
409.00	General Government Buildings and Plant	37,449			774		38,223
<b>Total General Government</b>		209,855			31,743		241,598

Public Safety							
410.00	Police	48,341					48,341
411.00	Fire	41,152					41,152
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	8,506					8,506



WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**EXPENDITURES**

Public Safety								
414.00	Planning and Zoning	1,163						1,163
415.00	Emergency Management and Communications	1,233						1,233
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		100,395						100,395

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)	121,920						121,920
428.00	Weed Control	1,350						1,350
429.00	Wastewater / Sewage Treatment and Collection				121,683			121,683
<b>Total Public Works - Sanitation</b>		123,270			121,683			244,953

Public Works - Highways and Streets								
430.00	General Services - Administration	4,589						4,589
431.00	Cleaning of Streets and Gutters	3,356						3,356
432.00	Winter Maintenance – Snow Removal	2,915						2,915
433.00	Traffic Control Devices	1,096						1,096
434.00	Street Lighting	11,920						11,920

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	1,440						1,440
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		25,316						25,316

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	312						312
453.00	Spectator Recreation							
454.00	Parks	23,680						23,680

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	9,000						9,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,000						1,000
<b>Total Culture and Recreation</b>		<b>34,992</b>						<b>34,992</b>

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							
<b>Total Community Development</b>								

Debt Service								
471.00	Debt Principal (short-term and long-term)	13,375						13,375
472.00	Debt Interest (short-term and long-term)	526						526
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		<b>13,901</b>						<b>13,901</b>

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	8,753						8,753
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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>Employer Paid Benefits and Withholding Items</b>							
484.00	Worker Compensation Insurance	14,076					14,076
487.00	Other Group Insurance Benefits	11,301			6,604		17,905
<b>Total Employer Paid Benefits and Withholding Items</b>		34,130			6,604		40,734

<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	10,930			2,299		13,229
<b>Total Insurance</b>		10,930			2,299		13,229

<b>Unclassified Operating Expenditures</b>							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures	4,890					4,890
<b>Total Unclassified Operating Expenditures</b>		4,890					4,890

<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues	516					516
492.00	Interfund Operating Transfers		31,468			165	31,633
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		516	31,468			165	32,149

<b>TOTAL EXPENDITURES</b>	558,695	31,468			162,329	165	752,657
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	266,730	8,392	376		74,318	772	350,588
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## WEST EASTON BORO

December 31, 2019

## 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	13,375		13,375		0		0
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 0

Capitalized lease obligations 0

Net debt 0

WEST EASTON BORO, NORTHAMPTON County  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2019

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)

137,432