

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**481053 WEST EASTON BORO, NORTHAMPTON COUNTY**



WEST EASTON BORO, NORTHAMPTON County

**BALANCE SHEET**

December 31, 2021

		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							231,566			231,566
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		233						231,566			231,799

<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	1,459,930	115,895	201,489		606,814		1,649			2,385,777
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,459,930	115,895	201,489		606,814		1,649			2,385,777

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,617,576
--	--	--	--	--	--	--	--	--	--	--	-----------

WEST EASTON BORO, NORTHAMPTON County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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	267,019						267,019
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	26,249						26,249
310.20	Earned Income Taxes / Wage Taxes	150,499						150,499
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>		443,767						443,767

Licenses and Permits								
320-322	All Other Licenses and Permits	10,877			419			11,296
321.80	Cable Television Franchise Fees	14,204						14,204
<b>Total Licenses and Permits</b>		25,081			419			25,500

Fines and Forfeits								
330-332	Fines and Forfeits	11,949						11,949
<b>Total Fines and Forfeits</b>		11,949						11,949



WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		5,809	35,963					41,772

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	58,250						58,250
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>		58,250						58,250

Charges for Service								
361.00	General Government	4,600						4,600
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.)				203,876			203,876
364.30	Solid Waste Collection and Disposal Charge (trash)	124,368						124,368
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services				8,766			8,766
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, 2021

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>		129,018				212,642		341,660

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,500						5,500
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	148						148
<b>Total Unclassified Operating Revenues</b>		5,648						5,648

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	4,400						4,400
392.00	Interfund Operating Transfers			25,000				25,000
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, 2021

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	2,221						2,221
<b>Total Other Financing Sources</b>		6,621		25,000				31,621

<b>TOTAL REVENUES</b>	756,616	36,174	25,389		215,660		498	1,034,337
-----------------------	---------	--------	--------	--	---------	--	-----	-----------

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	17,343				1,413		18,756
401.00	Executive (Manager or Mayor)	36,363				15,785		52,148
402.00	Auditing Services / Financial Administration	3,650						3,650
403.00	Tax Collection	5,961						5,961
404.00	Solicitor / Legal Services	11,995						11,995
405.00	Secretary / Clerk	20,156				8,883		29,039
406.00	Other General Government Administration	2,059						2,059
407.00	IT-Networking Services-Data Processing	8,536						8,536
408.00	Engineering Services	17,838				832		18,670
409.00	General Government Buildings and Plant	58,142						58,142
<b>Total General Government</b>		182,043				26,913		208,956

Public Safety								
410.00	Police	122,177						122,177
411.00	Fire	62,101						62,101
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	11,556				995		12,551



WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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>Public Safety</b>								
414.00	Planning and Zoning	3,183						3,183
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	100						100
<b>Total Public Safety</b>		199,117			995			200,112

<b>Health and Human Services</b>								
420.00-425.00	Health and Human Services	525						525
<b>Total Health and Human Services</b>		525						525

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	110,295						110,295
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				158,344			158,344
<b>Total Public Works - Sanitation</b>		110,295			158,344			268,639

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	16,631						16,631
431.00	Cleaning of Streets and Gutters	43,319						43,319
432.00	Winter Maintenance -- Snow Removal	10,138						10,138
433.00	Traffic Control Devices	351						351
434.00	Street Lighting	12,928						12,928

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	500						500
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>		83,867						83,867

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							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	6,482						6,482

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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>		16,482						16,482

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,828				1,866		14,694
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	13,007						13,007
487.00	Other Group Insurance Benefits	12,895			5,527			18,422
<b>Total Employer Paid Benefits and Withholding Items</b>		<b>38,730</b>			<b>7,393</b>			<b>46,123</b>

Insurance								
486.00	Insurance, Casualty, and Surety	12,501			3,291			15,792
<b>Total Insurance</b>		<b>12,501</b>			<b>3,291</b>			<b>15,792</b>

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	645						645
<b>Total Unclassified Operating Expenditures</b>		<b>645</b>						<b>645</b>

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	25,000						25,000
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		<b>25,000</b>						<b>25,000</b>

<b>TOTAL EXPENDITURES</b>	669,205				196,936			866,141
---------------------------	---------	--	--	--	---------	--	--	---------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	87,411	36,174	25,389		18,724		498	168,196
---	--------	--------	--------	--	--------	--	-----	---------

WEST EASTON BORO

December 31, 2021

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											
Other											

(1) - excludes unamortized premium/discount

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

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

December 31, 2021

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)

192,089

**SIGNATURE AND VERIFICATION**

Signed: David L Kunsman, Sr. Appointed Auditor/CPA

December 31, 2021

**NOTES / COMMENTS**