Received by DCED: 03/10/2022 Approved by DCED: Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

Ph: 888-223-6837 | fax: 717-783-1402

2021 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, 2021

	_			De	ecember 31, 20	21					
			Governme	ntal Funds		Proprieta	ry 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	1,460,163	115,895	201,489		606,814		233,215			2,617,576
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										
Tot	al Assets and Other Debits	1,460,163	115,895	201,489		606,814		233,215			2,617,576
Lia	abilities and Other Credits										
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209 231-239	All Other Current Liabilities	233									233
230.00	Due To Other Funds										

WEST EASTON BORO, NORTHAMPTON County BALANCE SHEET

December 31, 2021

			Governme	ntal Funds		Proprieta	ry 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
Lia	abilities and Other Credits								,		
260-269	Long-Term-Liabilities							231,566			231,566
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Liabilities and Other Credits	233						231,566			231,799
Func	d and Account Group Equity										
	Contributed Capital				<u> </u>						
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										
Tota	al Fund and Account Group Equity	1,459,930	115,895	201,489		606,814		1,649			2,385,777

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	2,617,576
	1

December 31, 2021

Governmental Funds

Special Revenue Fiduciary Fund

Total

Proprietary Funds

		General Fund	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:								
	Total Taxes	443,767	·						443,767
		י							
	Licenses and Permits	<u> </u>		<u>,</u>		 		1	
320-322	All Other Licenses and Permits	10,877		_		419			11,296
321.80	Cable Television Franchise Fees	14,204							14,204
	Total Licenses and Permits	25,081			<u> </u>	419		<u> </u>	25,500
	Fines and Forfeits]							
330-332	Fines and Forfeits	11,949							11,949
	Total Fines and Forfeits	11,949							11,949

December 31, 2021

Governmental Funds

Special Revenue Fiduciary Fund

Total

Proprietary Funds

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	REVENUES					<u> </u>			
	Interest, Rents and Royalties								
341.00	Interest Earnings	5,055	211	389	•	2,599		498	8,752
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	5,055	211	389		2,599		498	8,752
		1							
	Federal					,		1	 .
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	65,418							65,418
353.00	Federal Payments in Lieu of Taxes								
	Total Federal	65,418							65,418
		_							
	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)	460							460
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		35,963				****		35,963
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	5,349							5,349
355.08	Local Share Assessment/Gaming Proceeds								
3EE 00	Marcallus Shala impact Eco Distribution								

December 31, 2021

Governmental Funds

Proprietary Funds

Fiduciary Fund

Total

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		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								
	Total State	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								
	Total Local Government Units	58,250							50.050
	Total Local Government Units	30,230	i						58,250
	Total Local Government Offits	56,250							58,250
	Charges for Service	36,230							58,250
361.00		4,600							4,600
361.00 362.00	Charges for Service								
	Charges for Service General Government								
362.00	Charges for Service General Government Public Safety								
362.00 363.20	Charges for Service General Government Public Safety Parking					203,876			
362.00 363.20 363.00	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping					203,876			4,600
362.00 363.20 363.00 364.10	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	4,600				203,876			4,600 203,876
362.00 363.20 363.00 364.10 364.30 364.60	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) Solid Waste Collection and Disposal Charge (trash)	4,600				203,876			4,600 203,876
362.00 363.20 363.00 364.10 364.30 364.60	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) Solid Waste Collection and Disposal Charge (trash) Host Municipality Benefit Fee for Solid Waste Facility	4,600							4,600 203,876 124,368
362.00 363.20 363.00 364.10 364.30 364.60	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) Solid Waste Collection and Disposal Charge (trash) Host Municipality Benefit Fee for Solid Waste Facility All Other Charges for Sanitation Services	4,600 124,368							4,600 203,876 124,368 8,766
362.00 363.20 363.00 364.10 364.30 364.60 364.00	Charges for Service General Government Public Safety Parking All Other Charges for Highway & Street Services Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) Solid Waste Collection and Disposal Charge (trash) Host Municipality Benefit Fee for Solid Waste Facility All Other Charges for Sanitation Services Health	4,600 124,368							4,600 203,876 124,368 8,766

December 31, 2021

Governmental Funds

Special Revenue Fiduciary Fund

Total

Proprietary Funds

		General Fund	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	129,018				212,642			341,660
			•						
	Unclassified Operating Revenues					-	<u></u>		
383.00	Special Assessments							1	
		1 .	i						
386.00	Escheats (sale of personal property)	-							
386.00 387.00	Escheats (sale of personal property) Contributions and Donations from Private Sectors	5,500							5,500
	<u> </u>	5,500							5,500
387.00	Contributions and Donations from Private Sectors	5,500							5,500
387.00 388.00 389.00	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions								
387.00 388.00 389.00	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions All Other Unclassified Operating Revenues	148							148
387.00 388.00 389.00	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions All Other Unclassified Operating Revenues	148							148
387.00 388.00 389.00	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions All Other Unclassified Operating Revenues otal Unclassified Operating Revenues	148							148
387.00 388.00 389.00	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions All Other Unclassified Operating Revenues otal Unclassified Operating Revenues Other Financing Sources	5,648		25,000					148 5,648 4,400
387.00 388.00 389.00 To	Contributions and Donations from Private Sectors Fiduciary Fund Pension Contributions All Other Unclassified Operating Revenues otal Unclassified Operating Revenues Other Financing Sources Proceeds of General Fixed Asset Disposition	5,648		25,000					148 5,648

December 31, 2021

Governmental Funds

Fiduciary Fund

Total

Proprietary Funds

]	Governmen	ILDE I UIIUS		Toprietai	y 1 01103	riduciary runiu	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
	Total Other Financing Sources	6,621		25,000					31,621
	TOTAL REVENUES	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					. <u>-</u>		58,142
	Total General Government	182,043				26,913			208,956
	<u> </u>	_							
	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

December 31, 2021

Governmental Funds

Special Revenue **Proprietary Funds**

Fiduciary Fund

Total

		General Fund	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	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
	Total Public Safety	199,117				995			200,112
	Health and Human Services		==						
420.00- 425.00	Health and Human Services	525						:	525
	Total Health and Human Services	525							525
	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								i.
429.00	Wastewater / Sewage Treatment and Collection					158,344			158,344
								1	
	Total Public Works - Sanitation	110,295				158,344			268,639
	Total Public Works - Sanitation	110,295				158,344			268,639
F	Total Public Works - Sanitation Public Works - Highways and Streets	110,295				158,344			268,639
F 430.00		110,295				158,344			268,639 16,631
	Public Works - Highways and Streets					158,344			
430.00	Public Works - Highways and Streets General Services - Administration	16,631				158,344			16,631
430.00 431.00	Public Works - Highways and Streets General Services - Administration Cleaning of Streets and Gutters	16,631 43,319				158,344			16,631 43,319

December 31, 2021

Governmental Funds

Proprietary Funds

Fiduciary Fund

Total

			_				-			
Public Works - Highways and Streets			General Fund	Revenue (including State Liquid	Capital Projects	Debt Service	Enterprise			
		EXPENDITURES								
436.05 Storm Sewers and Drains Soo	P	ublic Works - Highways and Streets								
A STOOK Repeirs of Tools and Machinary	435.00	Sidewalks and Crosswalks								
Maintenance and Repairs of Roads and Bridges	436.00	Storm Sewers and Drains	500							500
Highway Construction and Rebuilding Projects 83,867	437.00	Repairs of Tools and Machinery								
State Public Works - Highways and Streets State State	438.00	Maintenance and Repairs of Roads and Bridges								
Add Airports	439.00	Highway Construction and Rebuilding Projects								
440.00 Airports	Tota	l Public Works - Highways and Streets	83,867							83,867
440.00 Airports			_							
441.00 Cemeteries		Other Public Works Enterprises					· · · · · · · · · · · · · · · · · · ·	···		
442.00 Electric System	440.00	Airports								
443.00 Sas System	441.00	Cemeteries							<u>-</u>	
444.00 Markets	442.00	Electric System								
445.00 Parking	443.00	Gas System								
446.00 Storm Water and Flood Control	444.00	Markets								
447.00 Transit System	445.00	Parking								
448.00 Water System	446.00	Storm Water and Flood Control								
Water Transport and Terminals	447.00	Transit System								
Total Other Public Works Enterprises	448.00	Water System								
Culture and Recreation 451.00 Culture-Recreation Administration	449.00	Water Transport and Terminals								
451.00 Culture-Recreation Administration	Т	otal Other Public Works Enterprises								
451.00 Culture-Recreation Administration	•							- " - "		
452.00 Participant Recreation		Culture and Recreation								
453.00 Spectator Recreation	451.00	Culture-Recreation Administration								
	452.00	Participant Recreation								
454.00 Parks 6,482 6,482	453.00	Spectator Recreation								
	454.00	Parks	6,482					1		6,482

December 31, 2021

Governmental Funds

Special Revenue Fiduciary Fund

Proprietary Funds

Total

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries	9,000							9,000
457.00	Civil and Military Celebrations				<u> </u>				
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	1,000							1,000
	Total Culture and Recreation	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								
	Total Community Development								
	Debt Service	l							
471.00	Debt Principal (short-term and long-term)			1					[
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
475.00	Total Debt Service								
	Total Debt Service			<u></u>	1			<u> </u>	
Emple	oyer Paid Benefits and Withholding Items]							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	12,828	· · · ·	1		1,866			14,694
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

December 31, 2021

			2,0011					1	
			Governmer	ital Funds		Proprieta	ry 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								
Emplo	oyer 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
Total	Employer Paid Benefits and Withholding Items	38,730				7,393			46,123
····· - · · ·	Insurance								
486.00	Insurance, Casualty, and Surety	12,501				3,291			15,792
	Total Insurance	12,501				3,291			15,792
488.00	Fiduciary Fund Benefits and Refunds Paid All Other Unclassified Expenditures	645		:					645
489.00	All Other Unclassified Expenditures	645					_		
Tota	al Unclassified Operating Expenditures	645			;				645
	Other Financing Uses					<u> </u>			
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	25,000							25,000
	All Other Financing Uses								
493.00	<u> </u>								
493.00	Total Other Financing Uses	25,000					<u> </u>		25,000
493.00	Total Other Financing Uses TOTAL EXPENDITURES	25,000 669,205				196,936			25,000 866,141

WEST EASTON BORO

December 31, 2021

DEBT STATEMENT												
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding b corrections and additions.	oond and note issues ac	cording to ou	files, exclud	ing bond issu	es redeemed or ref	unded and de	feased. Pleas	e show the principal p	payments and make	any other necessa	агу	
Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (уууу)	Maturity Year (уууу)	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

Total bonds and notes outstanding

0

0

Capitalized lease obligations

0

Net debt

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			<u></u>
Libraries			
Mass Transit			
Parks			<u></u>
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)

192,089

Independent Public Accountant/Certified Public Accountant Submission Page Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed:

David L Kunsman, Sr. Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2021

NOTES / COMMENTS