

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

481053 WEST EASTON BORO, NORTHAMPTON COUNTY

WEST EASTON BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2022

		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							261,030			261,030
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		8,198						261,030			269,228
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	1,628,934	151,676	227,113		725,560	263,474	-261,030			2,735,727
291-299	Other Equity										
Total Fund and Account Group Equity		1,628,934	151,676	227,113		725,560	263,474	-261,030			2,735,727
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,004,955

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	264,655						264,655
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	60,657						60,657
310.20	Earned Income Taxes / Wage Taxes	165,588						165,588
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		490,900						490,900

Licenses and Permits								
320-322	All Other Licenses and Permits	5,255						5,255
321.80	Cable Television Franchise Fees	13,388						13,388
Total Licenses and Permits		18,643						18,643

Fines and Forfeits								
330-332	Fines and Forfeits	24,509						24,509
Total Fines and Forfeits		24,509						24,509

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Services	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		275,499	35,335					310,834

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	120,419						120,419
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		120,419						120,419

Charges for Service								
361.00	General Government	1,000						1,000
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.)				270,047			270,047
364.30	Solid Waste Collection and Disposal Charge (trash)	119,078						119,078
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services				2,300			2,300
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, 2022

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		120,078			272,347		392,425

Unclassified Operating Revenues							
383.00	Special Assessments						
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors	1,000					1,000
388.00	Fiduciary Fund Pension Contributions						
389.00	All Other Unclassified Operating Revenues	111					111
Total Unclassified Operating Revenues		1,111					1,111

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
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, 2022

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	366					366
Total Other Financing Sources		366	25,000				25,366

TOTAL REVENUES	1,121,752	35,781	25,624		274,356		795	1,458,308
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	10,250					10,250
401.00	Executive (Manager or Mayor)	41,013			16,998		58,011
402.00	Auditing Services / Financial Administration	3,200					3,200
403.00	Tax Collection	5,853					5,853
404.00	Solicitor / Legal Services	11,729					11,729
405.00	Secretary / Clerk	19,843			8,504		28,347
406.00	Other General Government Administration	12,789					12,789
407.00	IT-Networking Services-Data Processing	21,365					21,365
408.00	Engineering Services	59,711					59,711
409.00	General Government Buildings and Plant	315,819					315,819
Total General Government		501,572			25,502		527,074

Public Safety							
410.00	Police	102,201					102,201
411.00	Fire	48,578					48,578
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	3,783					3,783

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	2,081						2,081
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	150						150
Total Public Safety		156,793						156,793

Health and Human Services								
420.00-425.00	Health and Human Services	350						350
Total Health and Human Services		350						350

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							
429.00	Wastewater / Sewage Treatment and Collection				118,922			118,922
Total Public Works - Sanitation		110,295			118,922			229,217

Public Works - Highways and Streets								
430.00	General Services - Administration	5,259						5,259
431.00	Cleaning of Streets and Gutters	60,177						60,177
432.00	Winter Maintenance – Snow Removal	772						772
433.00	Traffic Control Devices	106						106
434.00	Street Lighting	12,385						12,385

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Aid and Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks	3,500					3,500
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	572					572
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		82,771					82,771

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						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	1,255					1,255

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	474						474
Total Culture and Recreation		10,729						10,729

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

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,347			1,951			19,298
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	15,999							15,999
487.00	Other Group Insurance Benefits	15,074			5,713				20,787
Total Employer Paid Benefits and Withholding Items		48,420			7,664				56,084

Insurance

486.00	Insurance, Casualty, and Surety	16,815				3,522			20,337
Total Insurance		16,815				3,522			20,337

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	3							3
Total Unclassified Operating Expenditures		3							3

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								
Total Other Financing Uses		25,000							25,000

TOTAL EXPENDITURES

		952,748				155,610			1,108,358
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	169,004	35,781	25,624			118,746		795	349,950
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WEST EASTON BORO

December 31, 2022

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

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		303,785	303,785
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		303,785	303,785

EMPLOYEE COMPENSATION

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

241,915

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

December 31, 2022

NOTES / COMMENTS