

**2014 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

481053 WEST EASTON BORO, NORTHAMPTON COUNTY

WEST EASTON BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2014

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											

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	799,832	103,756	34,406		340,863					1,278,857
291-299	Other Equity										
Total Fund and Account Group Equity		799,832	103,756	34,406		340,863					1,278,857

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,278,857
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WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	328,769						328,769
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	7,423						7,423
310.20	Earned Income Taxes / Wage Taxes	129,333						129,333
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 Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		465,525						465,525

Licenses and Permits

320-322	All Other Licenses and Permits	65,833						65,833
321.80	Cable Television Franchise Fees	15,601						15,601
Total Licenses and Permits		81,434						81,434

Fines and Forfeits

330-332	Fines and Forfeits	881						881
Total Fines and Forfeits		881						881

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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	638	99	34		1,254		2,025
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		638	99	34		1,254		2,025

Federal								
351.03	Highways and Streets							
351.09	Community Development		119,168					119,168
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			119,168					119,168

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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		27,552					27,552
355.04	Alcoholic Beverage Licenses	350						350
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,998						6,998
355.08	Local Share Assessment/Gaming Proceeds							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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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								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		7,348	27,552					34,900

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

Charges for Service								
361.00	General Government	2,674						2,674
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.)				174,676			174,676
364.30	Solid Waste Collection and Disposal Charge (trash)	141,856						141,856
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	4,370						4,370
365.00	Health	200						200
366.00	Human Services							
367.00	Culture and Recreation							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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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

Charges for Service								
368.00	Airports							
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	428						428
Total Charges for Service		149,528			174,676			324,204

Unclassified Operating Revenues								
383.00	Special Assessments							
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	115						115
Total Unclassified Operating Revenues		115						115

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	122,439						122,439
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, 2014

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	4				15,428		15,432
Total Other Financing Sources		122,443				15,428		137,871

TOTAL REVENUES	827,912	146,819	34		191,358			1,166,123
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	20,780				2,595		23,375
401.00	Executive (Manager or Mayor)	1,050						1,050
402.00	Auditing Services / Financial Administration	1,879						1,879
403.00	Tax Collection	6,453						6,453
404.00	Solicitor / Legal Services	17,537						17,537
405.00	Secretary / Clerk	22,547				4,155		26,702
406.00	Other General Government Administration	7,061						7,061
407.00	IT-Networking Services-Data Processing	2,845						2,845
408.00	Engineering Services	25,559				640		26,199
409.00	General Government Buildings and Plant	35,288						35,288
Total General Government		140,999				7,390		148,389

Public Safety								
410.00	Police	12,993						12,993
411.00	Fire	23,055						23,055
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	9,246						9,246
414.00	Planning and Zoning	2,355						2,355
415.00	Emergency Management and Communications							

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	36						36
Total Public Safety		47,685						47,685

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)	119,502						119,502
428.00	Weed Control	496						496
429.00	Wastewater / Sewage Treatment and Collection				122,763			122,763
Total Public Works - Sanitation		119,998			122,763			242,761

Public Works - Highways and Streets								
430.00	General Services - Administration	10,107						10,107
431.00	Cleaning of Streets and Gutters	1,792						1,792
432.00	Winter Maintenance – Snow Removal	28,198						28,198
433.00	Traffic Control Devices	481						481
434.00	Street Lighting	16,905						16,905
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	1,587						1,587

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
437.00	Repairs of Tools and Machinery	267						267
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		59,337						59,337

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	450						450
453.00	Spectator Recreation							
454.00	Parks	676						676
455.00	Shade Trees							
456.00	Libraries	7,500						7,500

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		9,626						9,626

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	4,650			318			4,968
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							
484.00	Worker Compensation Insurance	13,759						13,759

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2014

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								
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		18,409				318		18,727

Insurance								
486.00	Insurance, Casualty, and Surety	13,613				2,948		16,561
Total Insurance		13,613				2,948		16,561

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

Other Financing Uses								
491.00	Refund of Prior Year Revenues	924						924
492.00	Interfund Operating Transfers		119,168			3,271		122,439
493.00	All Other Financing Uses	271						271
Total Other Financing Uses		1,195	119,168			3,271		123,634

TOTAL EXPENDITURES	411,212	119,168				136,690		667,070
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	416,700	27,651	34			54,668		499,053
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WEST EASTON BORO

December 31, 2014

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

Net debt

0

WEST EASTON BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2014

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

EMPLOYEE COMPENSATION

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

63,583

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

WEST EASTON BORO, NORTHAMPTON County
December 31, 2014

NOTES / COMMENTS