

March 31, 2020

Ms. Marena Rasmus  
Office Administrator  
Borough of Bath  
121 S Walnut Street  
Bath, PA 18014

Re: DCED-CLGS-30 Report for 2019

Dear Marena:

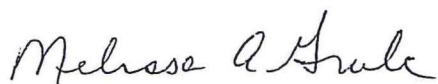
Enclosed please find two copies of the 2019 Municipal Annual Audit and Financial Report DCED-CLGS-30. This report has been submitted electronically to the Pennsylvania Department of Community and Economic Development. The enclosed copies are (1) for your records and (1) for filing with the Northampton County Clerk of Courts/Prothonotary by April 1, 2020.

If you have any questions, please feel free to contact me at your convenience.

Very truly yours,

CAMPBELL, RAPPOLD & YURASITS LLP

by



Melissa A. Grube, CPA, CSEP

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**480093 BATH BORO, NORTHAMPTON COUNTY**



## BATH 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									618,046	618,046
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		726						223,834		618,046	842,606
<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	1,452,932	153,885	126				26,215		-618,046	1,015,112
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,452,932	153,885	126				26,215		-618,046	1,015,112
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,857,718

**BATH 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	704,251	13,178		64,023			781,452
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	46,198						46,198
310.20	Earned Income Taxes / Wage Taxes	311,027						311,027
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	27,758						27,758
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,089,234	13,178		64,023			1,166,435

Licenses and Permits								
320-322	All Other Licenses and Permits	4,670						4,670
321.80	Cable Television Franchise Fees	41,969						41,969
<b>Total Licenses and Permits</b>		46,639						46,639

Fines and Forfeits								
330-332	Fines and Forfeits	25,634						25,634
<b>Total Fines and Forfeits</b>		25,634						25,634

BATH 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**

Interest, Rents and Royalties								
341.00	Interest Earnings	14,090	863	14			4,267	19,234
342.00	Rents and Royalties	24,765						24,765
<b>Total Interest, Rents and Royalties</b>		<b>38,855</b>	<b>863</b>	<b>14</b>			<b>4,267</b>	<b>43,999</b>

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	3,612						3,612
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		74,142					74,142
355.04	Alcoholic Beverage Licenses	1,010						1,010
355.05	General Municipal Pension System State Aid	14,224						14,224
355.07	Foreign Fire Insurance Tax Distribution	14,153						14,153
355.08	Local Share Assessment/Gaming Proceeds	50,000						50,000
355.09	Marcellus Shale Impact Fee Distribution							

BATH 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**

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	117,000						117,000
<b>Total State</b>		199,999	74,142					274,141

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	1,075						1,075
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	1,838						1,838
<b>Total Local Government Units</b>		2,913						2,913

Charges for Service								
361.00	General Government	2,816						2,816
362.00	Public Safety	35,018						35,018
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.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	309,948						309,948
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services	1,276						1,276
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	36,252						36,252
368.00	Airports							

BATH 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**

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>		385,310						385,310

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					1,815		1,815
389.00	All Other Unclassified Operating Revenues	3,326						3,326
<b>Total Unclassified Operating Revenues</b>		3,326				1,815		5,141

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	403,000						403,000
392.00	Interfund Operating Transfers	64,023		285,319				349,342
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**BATH 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>		467,023			285,319			752,342

<b>TOTAL REVENUES</b>	2,258,933	88,183	14	349,342			6,082	2,702,554
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	20,582						20,582
401.00	Executive (Manager or Mayor)	5,243						5,243
402.00	Auditing Services / Financial Administration	44,420						44,420
403.00	Tax Collection	4,559						4,559
404.00	Solicitor / Legal Services	91,566						91,566
405.00	Secretary / Clerk	30,552						30,552
406.00	Other General Government Administration	168,667						168,667
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	205,309						205,309
409.00	General Government Buildings and Plant	164,917						164,917
<b>Total General Government</b>		735,815						735,815

Public Safety								
410.00	Police							
411.00	Fire	16,907	13,448					30,355
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	72,006						72,006

BATH 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 Safety								
414.00	Planning and Zoning	15,564						15,564
415.00	Emergency Management and Communications	4,590						4,590
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>		109,067	13,448					122,515

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

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	9,668						9,668
427.00	Solid Waste Collection and Disposal (garbage)	240,497						240,497
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		250,165						250,165

Public Works - Highways and Streets								
430.00	General Services - Administration	139,018						139,018
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	6,791						6,791
433.00	Traffic Control Devices	9,431						9,431
434.00	Street Lighting	28,185						28,185

**BATH 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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	5,050						5,050
437.00	Repairs of Tools and Machinery	17,660						17,660
438.00	Maintenance and Repairs of Roads and Bridges	132						132
439.00	Highway Construction and Rebuilding Projects	304,741		143,000				447,741
<b>Total Public Works - Highways and Streets</b>		511,008		143,000				654,008

<b>Other Public Works Enterprises</b>								
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>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	38,804						38,804

**BATH 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>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		38,804						38,804

<b>Community Development</b>								
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>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)			260,461				260,461
472.00	Debt Interest (short-term and long-term)			24,858				24,858
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>				285,319				285,319

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	21,442						21,442
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

**BATH 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	11,227					11,227
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		32,669					32,669

<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	21,828					21,828
<b>Total Insurance</b>		21,828					21,828

<b>Unclassified Operating Expenditures</b>							
488.00	Fiduciary Fund Benefits and Refunds Paid					2,412	2,412
489.00	All Other Unclassified Expenditures	343				1,107	1,450
<b>Total Unclassified Operating Expenditures</b>		343				3,519	3,862

<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	273,275	12,044	64,023			349,342
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		273,275	12,044	64,023			349,342

<b>TOTAL EXPENDITURES</b>	1,972,974	25,492	143,000	349,342			3,519	2,494,327
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	285,959	62,691	-142,986				2,563	208,227
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**BATH 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>											
G.O. Note	Note	2016	2036	425,000	385,409		17,199		368,210		368,210
G.O. Note	Note	2016	2023	250,000	179,402		179,402		0		0
G.O. Note	Note	2016	2023	380,000	279,463		52,757		226,706		226,706
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Equipment Lease	Capital Leases	2016	2021	57,082	34,233		11,103		23,130		23,130
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	594,916
<b>Capitalized lease obligations</b>	23,130
<b>Net debt</b>	618,046

BATH 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	67,736	464,590	532,326
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>67,736</b>	<b>464,590</b>	<b>532,326</b>

**EMPLOYEE COMPENSATION**

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

280,294

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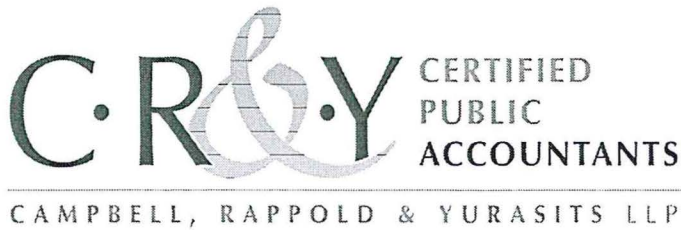
**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed: Melissa A. Grube, CPA Appointed Auditor/CPA

December 31, 2019

**NOTES / COMMENTS**



TARA L. BENDER, CPA, CSEP  
JAMES F. BOVA, CPA  
MARC A. BRINKER, CPA  
MELISSA A. GRUBE, CPA, CSEP  
DENNIS S. HELLER, CPA  
WARREN R. HENDERSON, CPA  
JOHN R. ZAYAITZ, CPA  
DAWN C. ANDERSON, CPA  
MICHELLE R. BITNER, CPA  
ROXANNA M. BRANDLE, CPA  
KYLE ELSENBAUMER, CPA  
PAUL G. MACK, CPA, CFE  
GREG MOSER, JR., CPA  
NICHOLAS A. OTTOLINI, CPA  
JASON L. SERFASS, CPA  
HEIDI D. WOJCIECHOWSKI, CPA

Borough of Bath  
President Judge of the Court of Common Pleas  
To Secretary of Community Affairs

We have audited the various funds and account groups of the Borough of Bath for the year ended December 31, 2019. Our audit was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

It is the Borough's policy to prepare its financial statements in a manner prescribed by the Department of Community and Economic Development of Pennsylvania. This practice differs in some respects from generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and the results of operations in conformity with generally accepted accounting principles. The report is intended solely for filing with regulatory agencies, and is not intended for any other purpose.

These financial statements do not include all of disclosures required by generally accepted accounting principles.

In our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the Borough of Bath at December 31, 2019, and the results of operations of such funds for the year then ended in accordance with law.

*Campbell, Rappold & Yurasits LLP*

March 31, 2020