

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

480093 BATH BORO, NORTHAMPTON COUNTY

BATH BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2020

		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									116,796	116,796
240-259	Current Portion of Long-Term Debt and Other Credits									55,697	55,697
Total Liabilities and Other Credits		338						58,115		172,493	230,946

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								3,071,756		3,071,756
270-289	Fund Balance / Retained Earnings on 12/31	1,313,603	202,875	126				53,515		-172,493	1,397,626
291-299	Other Equity										
Total Fund and Account Group Equity		1,313,603	202,875	126				53,515	3,071,756	-172,493	4,469,382

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,700,328
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BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	673,445	11,786		62,356			747,587
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	34,592						34,592
310.20	Earned Income Taxes / Wage Taxes	325,973						325,973
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	23,760						23,760
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,057,770	11,786		62,356			1,131,912

Licenses and Permits

320-322	All Other Licenses and Permits	3,607						3,607
321.80	Cable Television Franchise Fees	47,811						47,811
Total Licenses and Permits		51,418						51,418

Fines and Forfeits

330-332	Fines and Forfeits	12,942						12,942
Total Fines and Forfeits		12,942						12,942

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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

Interest, Rents and Royalties								
341.00	Interest Earnings	5,828	644				3,322	9,794
342.00	Rents and Royalties	40,023						40,023
Total Interest, Rents and Royalties		45,851	644				3,322	49,817

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	27,997						27,997
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal		27,997						27,997

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	4,170						4,170
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,143						1,143
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		74,098					74,098
355.04	Alcoholic Beverage Licenses	996						996
355.05	General Municipal Pension System State Aid	10,401						10,401
355.07	Foreign Fire Insurance Tax Distribution	14,258						14,258
355.08	Local Share Assessment/Gaming Proceeds	51,721						51,721
355.09	Marcellus Shale Impact Fee Distribution							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		82,689	74,098					156,787

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	1,820						1,820
Total Local Government Units		1,820						1,820

Charges for Service								
361.00	General Government	3,085						3,085
362.00	Public Safety	49,290						49,290
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)	279,899						279,899
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		332,274						332,274

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	28,344						28,344
388.00	Fiduciary Fund Pension Contributions					24,788		24,788
389.00	All Other Unclassified Operating Revenues	1,040						1,040
Total Unclassified Operating Revenues		29,384				24,788		54,172

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	62,356			463,733			526,089
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, 2020

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							
Total Other Financing Sources		62,356			463,733			526,089

TOTAL REVENUES

	1,704,501	86,528		526,089			28,110	2,345,228
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,218						17,218
401.00	Executive (Manager or Mayor)	21,196						21,196
402.00	Auditing Services / Financial Administration	60,013						60,013
403.00	Tax Collection	10,099						10,099
404.00	Solicitor / Legal Services	76,670						76,670
405.00	Secretary / Clerk	49,158						49,158
406.00	Other General Government Administration	154,992						154,992
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	76,079						76,079
409.00	General Government Buildings and Plant	62,628						62,628
Total General Government		528,053						528,053

Public Safety

410.00	Police	277						277
411.00	Fire	24,298	13,473					37,771
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	85,139						85,139

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	21,449						21,449
415.00	Emergency Management and Communications	4,414						4,414
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		135,577	13,473					149,050

Health and Human Services

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

Public Works - Sanitation

426.00	Recycling Collection and Disposal	9,910						9,910
427.00	Solid Waste Collection and Disposal (garbage)	274,414						274,414
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		284,324						284,324

Public Works - Highways and Streets

430.00	General Services - Administration	152,186						152,186
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	34,418						34,418
433.00	Traffic Control Devices	14,609						14,609
434.00	Street Lighting	31,909						31,909

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	565						565
437.00	Repairs of Tools and Machinery	16,508						16,508
438.00	Maintenance and Repairs of Roads and Bridges	1,662						1,662
439.00	Highway Construction and Rebuilding Projects	103,015						103,015
Total Public Works - Highways and Streets		354,872						354,872

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	26,023						26,023

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		26,023						26,023

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)			445,553				445,553
472.00	Debt Interest (short-term and long-term)			18,180				18,180
475.00	Fiscal Agent Fees							
Total Debt Service				463,733				463,733

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	28,194						28,194
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	22,962						22,962
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		51,156						51,156

Insurance								
486.00	Insurance, Casualty, and Surety	22,220						22,220
Total Insurance		22,220						22,220

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,937					810	2,747
Total Unclassified Operating Expenditures		1,937					810	2,747

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	439,668	24,065		62,356			526,089
493.00	All Other Financing Uses							
Total Other Financing Uses		439,668	24,065		62,356			526,089

TOTAL EXPENDITURES	1,843,830	37,538		526,089			810	2,408,267
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-139,329	48,990					27,300	-63,039
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BATH BORO

December 31, 2020

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											
G.O. Note	Note	2016	2036	425,000	368,210		368,210		0		0
G.O. Note	Note	2016	2023	380,000	226,706		54,213		172,493		172,493
Revenue Bonds and Notes											
Lease Rental Debt											
Equipment Lease	Capital Leases	2016	2021	57,082	23,130		23,130		0		0
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	172,493
Capitalized lease obligations	0
Net debt	172,493

BATH BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	34,218		34,218
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	89,876	12,617	102,493
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	124,094	12,617	136,711

EMPLOYEE COMPENSATION

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

296,165

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the BATH BORO have audited, adjusted and settled the various funds and account groups of the BATH BORO for the year ended December 31, 2020. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

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

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of BATH BORO for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2020

NOTES / COMMENTS