

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

480093 BATH BORO, NORTHAMPTON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

BATH BORO, NORTHAMPTON County
BALANCE SHEET
 December 31, 2021

		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
Assets and Other Debits											
100-120	Cash and Investments	1,586,644	221,571	146,515				47,695			2,002,425
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	385,574									385,574
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								3,156,387		3,156,387
180-189	Other Debits									495,000	495,000
Total Assets and Other Debits		1,972,218	221,571	146,515				47,695	3,156,387	495,000	6,039,386

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	6,368									6,368
200-209, 231-239	All Other Current Liabilities	12,545									12,545
230.00	Due To Other Funds	6,925		372,748				5,901			385,574

BATH BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2021

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									440,000	440,000
240-259	Current Portion of Long-Term Debt and Other Credits									55,000	55,000
Total Liabilities and Other Credits		25,838		372,748				5,901		495,000	899,487
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								3,156,387		3,156,387
270-289	Fund Balance / Retained Earnings on 12/31	1,946,380	221,571	-226,233				41,794			1,983,512
291-299	Other Equity										
Total Fund and Account Group Equity		1,946,380	221,571	-226,233				41,794	3,156,387		5,139,899
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											6,039,386

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	787,523	13,651		72,919			874,093
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	52,554						52,554
310.20	Earned Income Taxes / Wage Taxes	346,071						346,071
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	26,032						26,032
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,212,180	13,651		72,919			1,298,750

Licenses and Permits

320-322	All Other Licenses and Permits	4,745						4,745
321.80	Cable Television Franchise Fees	38,428						38,428
Total Licenses and Permits		43,173						43,173

Fines and Forfeits

330-332	Fines and Forfeits	13,517						13,517
Total Fines and Forfeits		13,517						13,517

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	4,412	200	86			1,946	6,644
342.00	Rents and Royalties	42,967						42,967
Total Interest, Rents and Royalties		47,379	200	86			1,946	49,611

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	139,629						139,629
353.00	Federal Payments in Lieu of Taxes							
Total Federal		139,629						139,629

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	5,248						5,248
354.00	All Other State Capital and Operating Grants	1,013						1,013
355.01	Public Utility Realty Tax (PURTA)	1,117						1,117
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		67,002					67,002
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	15,089						16,556
355.07	Foreign Fire Insurance Tax Distribution	12,627						12,627
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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		36,561	67,002					103,563

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	1,467						
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	2,148						2,148
362.00	Public Safety	21,497					99,600	121,097
363.20	Parking	5,621						5,621
363.00	All Other Charges for Highway & Street Services	1,694						1,694
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services					272,107		272,107
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, 2021

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	3,332						3,332
Total Charges for Service		34,292			272,107		99,600	405,999

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	200						200
388.00	Fiduciary Fund Pension Contributions					6,753		6,753
389.00	All Other Unclassified Operating Revenues	2,999						2,999
Total Unclassified Operating Revenues		3,199				6,753		9,952

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,063						1,063
392.00	Interfund Operating Transfers	411,382	27,726					439,108
393.00	Proceeds of General Long-Term Debt			550,000				550,000
394.00	Proceeds of Short Term-Debt							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	7,450						7,450
Total Other Financing Sources		419,895	27,726	550,000				997,621

TOTAL REVENUES

1,949,825	80,853	27,812	622,919	272,107		108,299	3,061,815
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,095						14,095
401.00	Executive (Manager or Mayor)	93,082						93,082
402.00	Auditing Services / Financial Administration	5,500						5,500
403.00	Tax Collection	8,373						8,373
404.00	Solicitor / Legal Services	92,072						92,072
405.00	Secretary / Clerk	74,244						74,244
406.00	Other General Government Administration	53,866						53,866
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	67,692						67,692
409.00	General Government Buildings and Plant	71,496						71,496
Total General Government		480,420						480,420

Public Safety

410.00	Police	862						862
411.00	Fire	18,506						18,506
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	90,679						90,679

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	24,750					57,807	82,557
415.00	Emergency Management and Communications	2,183						2,183
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		136,980					57,807	194,787

Health and Human Services

420.00-425.00	Health and Human Services	2,680						2,680
Total Health and Human Services		2,680						2,680

Public Works - Sanitation

426.00	Recycling Collection and Disposal				7,617			7,617
427.00	Solid Waste Collection and Disposal (garbage)				251,253			251,253
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation					258,870			258,870

Public Works - Highways and Streets

430.00	General Services - Administration	248,447						248,447
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	42,592						42,592
433.00	Traffic Control Devices	26,132						26,132
434.00	Street Lighting	31,768						31,768

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	706						706
436.00	Storm Sewers and Drains	3,948						3,948
437.00	Repairs of Tools and Machinery	43,343	9,135					52,478
438.00	Maintenance and Repairs of Roads and Bridges	64,658	53,022					117,680
439.00	Highway Construction and Rebuilding Projects			243,958				243,958
Total Public Works - Highways and Streets		461,594	62,157	243,958				767,709

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	3,765						3,765
453.00	Spectator Recreation							
454.00	Parks	41,290						41,290

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	2,519						2,519
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,133						1,133
Total Culture and Recreation		48,707						48,707

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	3,899						3,899
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		3,899						3,899

Debt Service								
471.00	Debt Principal (short-term and long-term)				227,493			227,493
472.00	Debt Interest (short-term and long-term)				7,494			7,494
475.00	Fiscal Agent Fees							
Total Debt Service					234,987			234,987

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	29,074						29,074
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	9,169						9,169

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	13,873						13,873
487.00	Other Group Insurance Benefits	76,979						76,979
Total Employer Paid Benefits and Withholding Items		129,095						129,095

Insurance								
486.00	Insurance, Casualty, and Surety	25,847						25,847
Total Insurance		25,847						25,847

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						61,416	61,416
489.00	All Other Unclassified Expenditures	100					797	897
Total Unclassified Operating Expenditures		100					62,213	62,313

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	27,726	10,213	387,932	13,237			439,108
493.00	All Other Financing Uses							
Total Other Financing Uses		27,726	10,213	387,932	13,237			439,108

TOTAL EXPENDITURES	1,317,048	62,157	254,171	622,919	272,107		120,020	2,648,422
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	632,777	18,696	-226,359				-11,721	413,393
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BATH BORO

December 31, 2021

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	2023	380,000	172,493		172,493		0		0
G.O. Note 2021	Note	2021	2030	550,000	0	550,000	55,000		495,000		495,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	495,000
Capitalized lease obligations	0
Net debt	495,000

BATH BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	45,390	28,830	74,220
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	10,413		10,413
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	55,803	28,830	84,633

EMPLOYEE COMPENSATION

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

321,423

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, 2021. 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, 2021, 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, 2021

NOTES / COMMENTS