

**2022 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, 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
Assets and Other Debits											
100-120	Cash and Investments	1,299,968	201,013	357,163		190,978		68,843			2,117,965
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	493,221				59,938					553,159
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								3,306,529		3,306,529
180-189	Other Debits									440,000	440,000
Total Assets and Other Debits		1,793,189	201,013	357,163		250,916		68,843	3,306,529	440,000	6,417,653

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	4,542									4,542
230.00	Due To Other Funds	59,938		372,748		120,473					553,159

BATH BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2022

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									385,000	385,000
240-259	Current Portion of Long-Term Debt and Other Credits									55,000	55,000
Total Liabilities and Other Credits		64,480		372,748		120,473				440,000	997,701
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								3,306,529		3,306,529
270-289	Fund Balance / Retained Earnings on 12/31	1,728,709	201,013	-15,585		130,443		68,843			2,113,423
291-299	Other Equity										
Total Fund and Account Group Equity		1,728,709	201,013	-15,585		130,443		68,843	3,306,529		5,419,952
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											6,417,653

BATH 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	784,513	26,890		72,640			884,043
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	70,246						70,246
310.20	Earned Income Taxes / Wage Taxes	389,129						389,129
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	27,983						27,983
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,271,871	26,890		72,640			1,371,401

Licenses and Permits

320-322	All Other Licenses and Permits	33,830						33,830
321.80	Cable Television Franchise Fees	26,986						26,986
Total Licenses and Permits		60,816						60,816

Fines and Forfeits

330-332	Fines and Forfeits	30,448						30,448
Total Fines and Forfeits		30,448						30,448

BATH 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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		42,701	68,360					111,061

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	6,625						6,625
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	1,731						1,731
Total Local Government Units		8,356						8,356

Charges for Service								
361.00	General Government	1,940						1,940
362.00	Public Safety	35,894					196,310	232,204
363.20	Parking	6,442						6,442
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)				260,684			260,684
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	54,001						54,001
368.00	Airports							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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		98,277			260,684		196,310	555,271

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	10,866						10,866
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	4,058						4,058
Total Unclassified Operating Revenues		14,924						14,924

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	6,503	2,500	310,146		184,327		503,476
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, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Safety

414.00	Planning and Zoning	25,447					175,180	200,627
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		210,798	41,582				175,180	427,560

Health and Human Services

420.00- 425.00	Health and Human Services	7,020						7,020
Total Health and Human Services		7,020						7,020

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)				304,819			304,819
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation					304,819			304,819

Public Works - Highways and Streets

430.00	General Services - Administration	199,523						199,523
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	13,407						13,407
433.00	Traffic Control Devices	12,649						12,649
434.00	Street Lighting	28,735						28,735

BATH 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 Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	2,631						2,631
437.00	Repairs of Tools and Machinery	86,775						86,775
438.00	Maintenance and Repairs of Roads and Bridges	113,297	77,271					190,568
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		457,017	77,271					534,288

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	2,963						2,963
453.00	Spectator Recreation	3,877						3,877
454.00	Parks	110,266						110,266

BATH 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							
457.00	Civil and Military Celebrations	500						500
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,694						1,694
Total Culture and Recreation		119,300						119,300

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	700						700
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		700						700

Debt Service								
471.00	Debt Principal (short-term and long-term)				55,000			55,000
472.00	Debt Interest (short-term and long-term)				11,137			11,137
475.00	Fiscal Agent Fees							
Total Debt Service					66,137			66,137

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	27,265						27,265
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	34,172						34,172

BATH 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	42,905						42,905
487.00	Other Group Insurance Benefits	67,562						67,562
Total Employer Paid Benefits and Withholding Items		171,904						171,904

Insurance								
486.00	Insurance, Casualty, and Surety	28,118						28,118
Total Insurance		28,118						28,118

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	100						100
Total Unclassified Operating Expenditures		100						100

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	496,973			6,503			503,476
493.00	All Other Financing Uses							
Total Other Financing Uses		496,973			6,503			503,476

TOTAL EXPENDITURES	1,968,948	118,853	122,949	72,640	317,110		175,180	2,775,680
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-217,671	-20,558	210,648		130,443		27,049	129,911
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BATH 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											
G.O. Note 2021	Note	2021	2030	550,000	495,000		55,000		440,000		440,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	440,000
Capitalized lease obligations	0
Net debt	440,000

BATH BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		115,903	115,903
Health			
Housing			
Libraries			
Mass Transit			
Parks	34,239		34,239
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	34,239	115,903	150,142

EMPLOYEE COMPENSATION

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

356,407

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, 2022

NOTES / COMMENTS

The Borough has a defined contribution plan. The activity within the plan is not reported on the Fiduciary Fund (Trust and Agency) section of the DCED-CLGS-30.