

**2023 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, 2023

		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	1,227,168	273,469	443,157		328,212		25,286			2,297,292
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	474,584									474,584
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets								3,361,373		3,361,373
180-189	Other Debits									385,000	385,000
Total Assets and Other Debits		1,701,752	273,469	443,157		328,212		25,286	3,361,373	385,000	6,518,249

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	4,984						868			5,852
230.00	Due To Other Funds			372,748		101,836					474,584

BATH BORO, NORTHAMPTON County

BALANCE SHEET

December 31, 2023

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									330,000	330,000
240-259	Current Portion of Long-Term Debt and Other Credits									55,000	55,000
Total Liabilities and Other Credits		4,984		372,748		101,836		868		385,000	865,436

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								3,361,373		3,361,373
270-289	Fund Balance / Retained Earnings on 12/31	1,696,768	273,469	70,409		226,376		24,418			2,291,440
291-299	Other Equity										
Total Fund and Account Group Equity		1,696,768	273,469	70,409		226,376		24,418	3,361,373		5,652,813

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											6,518,249
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BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	824,185	26,721		67,778			918,684
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	63,951						63,951
310.20	Earned Income Taxes / Wage Taxes	445,238						445,238
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	25,806						25,806
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,359,180	26,721		67,778			1,453,679

Licenses and Permits

320-322	All Other Licenses and Permits	41,585						41,585
321.80	Cable Television Franchise Fees	35,514						35,514
Total Licenses and Permits		77,099						77,099

Fines and Forfeits

330-332	Fines and Forfeits	26,376						26,376
Total Fines and Forfeits		26,376						26,376

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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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								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		41,053	70,488					111,541

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		20,000		2,910			22,910
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			20,000		2,910			22,910

Charges for Service								
361.00	General Government	4,117						4,117
362.00	Public Safety	15,449					77,949	93,398
363.20	Parking	7,895						7,895
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)				442,703			442,703
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						525	525
368.00	Airports							

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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		27,461			442,703		78,474	548,638

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	3,850					930	4,780
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	64						64
Total Unclassified Operating Revenues		3,914					930	4,844

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	19,237						19,237
392.00	Interfund Operating Transfers	2,878	277,537		75,000		103	355,518
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, 2023

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	11,386						11,386
Total Other Financing Sources		33,501	277,537		75,000		103	386,141

TOTAL REVENUES

1,635,861	100,282	300,170	67,778	538,004		79,580	2,721,675
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,267						14,267
401.00	Executive (Manager or Mayor)	95,109						95,109
402.00	Auditing Services / Financial Administration	55,118						55,118
403.00	Tax Collection	7,428						7,428
404.00	Solicitor / Legal Services	128,495			2,150			130,645
405.00	Secretary / Clerk	60,844			3,443			64,287
406.00	Other General Government Administration	21,750			2,684			24,434
407.00	IT-Networking Services-Data Processing	44,599			11,295			55,894
408.00	Engineering Services	43,545	68,497		4,716			116,758
409.00	General Government Buildings and Plant	35,741						35,741
Total General Government		506,896	68,497		24,288			599,681

Public Safety

410.00	Police							
411.00	Fire	20,642	27,826	54,884				103,352
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	157,034						157,034

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	12,333					123,877	136,210
415.00	Emergency Management and Communications	4,514						4,514
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		194,523	27,826	54,884			123,877	401,110

Health and Human Services

420.00-425.00	Health and Human Services	4,212						4,212
Total Health and Human Services		4,212						4,212

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)				417,783			417,783
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation					417,783			417,783

Public Works - Highways and Streets

430.00	General Services - Administration	229,324						229,324
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	8,099						8,099
433.00	Traffic Control Devices	23,315						23,315
434.00	Street Lighting	36,606	26,009					62,615

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	3,059						3,059
437.00	Repairs of Tools and Machinery	47,282						47,282
438.00	Maintenance and Repairs of Roads and Bridges	30,755						30,755
439.00	Highway Construction and Rebuilding Projects			64,786				64,786
Total Public Works - Highways and Streets		378,440		90,795				469,235

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking	1,206						1,206
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		1,206						1,206

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	615						615
453.00	Spectator Recreation	4,682						4,682
454.00	Parks	28,231						28,231

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	748					128	876
Total Culture and Recreation		34,276					128	34,404

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	195						195
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		195						195

Debt Service								
471.00	Debt Principal (short-term and long-term)				55,000			55,000
472.00	Debt Interest (short-term and long-term)				9,900			9,900
475.00	Fiscal Agent Fees							
Total Debt Service					64,900			64,900

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	28,664						28,664
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	14,668						14,668

BATH BORO, NORTHAMPTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	32,851						32,851
487.00	Other Group Insurance Benefits	84,391						84,391
Total Employer Paid Benefits and Withholding Items		160,574						160,574

Insurance								
486.00	Insurance, Casualty, and Surety	34,840						34,840
Total Insurance		34,840						34,840

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							
492.00	Interfund Operating Transfers	352,640			2,878			355,518
493.00	All Other Financing Uses							
Total Other Financing Uses		352,640			2,878			355,518

TOTAL EXPENDITURES	1,667,802	27,826	214,176	67,778	442,071		124,005	2,543,658
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-31,941	72,456	85,994		95,933		-44,425	178,017
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BATH BORO

December 31, 2023

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	440,000		55,000		385,000		385,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	385,000
Capitalized lease obligations	0
Net debt	385,000

BATH BORO, NORTHAMPTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	54,884		54,884
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	54,884		54,884

EMPLOYEE COMPENSATION

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

360,635

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, 2023

NOTES / COMMENTS