

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

260303 EVERSON BORO, FAYETTE COUNTY

EVERSON BORO, FAYETTE County
BALANCE SHEET
 December 31, 2021

	Governmental Funds					Proprietary Funds		Fid. Fund	Account Groups	General Long Term Debt	Memorandum Only
	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											
240-259 Current Portion of Long-Term Debt and Other Credits											
Total Liabilities and Other Credits	1,151										1,151

Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	226,280	26,054								252,334
291-299	Other Equity										
Total Fund and Account Group Equity		226,280	26,054								252,334

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	253,485
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EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	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		116,909						116,909
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		5,522						5,522
310.20	Earned Income Taxes / Wage Taxes		62,076						62,076
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **		191						191
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
	Total Taxes		184,698						184,698

Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees		10,128						10,128
	Total Licenses and Permits		10,128						10,128

Fines and Forfeits									
330-332	Fines and Forfeits		741						741
	Total Fines and Forfeits		741						741

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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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	5,129	23,824					28,953

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							
	Total Local Government Units							

Charges for Service								
361.00	General Government	625						625
362.00	Public Safety							
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.)	12,227						12,227
364.30	Solid Waste Collection and Disposal Charge (trash)	26,900						26,900
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							

EVERSON BORO, FAYETTE County
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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	39,752						39,752

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							
389.00	All Other Unclassified Operating Revenues	551						551
	Total Unclassified Operating Revenues	551						551

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

General Fund	Governmental Funds			Proprietary Funds			Fiduciary Fund	Total	Memorandum Only
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency			

EXPENDITURES

Public Safety										
414.00	Planning and Zoning								3,000	
415.00	Emergency Management and Communications									
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								47,938	

Health and Human Services										
420.00-425.00	Health and Human Services								2,100	
	Total Health and Human Services								2,100	

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

Public Works - Highways and Streets										
430.00	General Services - Administration								30,664	
431.00	Cleaning of Streets and Gutters									
432.00	Winter Maintenance - Snow Removal								9,909	
433.00	Traffic Control Devices								244	
434.00	Street Lighting								6,256	

EVERSON BORO, FAYETTE 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	13,315						13,315
487.00	Other Group Insurance Benefits							
	Total Employer Paid Benefits and Withholding Items	19,188						19,188

Insurance

486.00	Insurance, Casualty, and Surety	14,724						14,724
	Total Insurance	14,724						14,724

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							
493.00	All Other Financing Uses							
	Total Other Financing Uses							

TOTAL EXPENDITURES

169,443	16,165							185,608
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

149,901	7,679							157,580
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EVERSON 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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

0

0

0

(1) - excludes unamortized premium/discount

EVERSON BORO, FAYETTE County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

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			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 69,245

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 EVERSON BORO have audited, adjusted and settled the various funds and account groups of the EVERSON 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 EVERSON 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:

Dana S Lane Elected Auditor
Janet L Fronczak Elected Auditor
Jesse J Hernley Elected Auditor

Subscribed and sworn to before me this 10 day of March, 2022.

Signed:

Witness (Controller)/Auditor (Auditors)



December 31, 2021

NOTES / COMMENTS



Municipal Statistics 2021 Annual Financial Report

Your form has been submitted to DCED on 3/10/2022

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

This satisfies your annual financial form filing requirement with DCED. This copy of the report is for your records only - there is no need to send DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at municipalstatistics@pa.gov.

SUBMISSION DETAILS

Submission Details

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DCED-CLGS-30 (9-09)



BALANCE SHEET

EVERSON BORO, FAYETTE County

BALANCE SHEET

December 31, 2021

Governmental Funds		Proprietary Funds		Fid. Fund		Account Groups		Total
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	227,431	26,054					253,485
140-144	Tax Receivable							
121-129	Accounts Receivable (excluding taxes)							
130-00	Due From Other Funds							
131-139	Other Current Assets							
150-159	Fixed Assets							
160-169	Other Debits							
180-189	Total Assets and Other Debits	227,431	26,054					253,485

Liabilities and Other Credits

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