

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

260303 EVERSON BORO, FAYETTE COUNTY

EVERSON BORO, FAYETTE 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	123,337									123,337
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		124,241									124,241
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	156,113	36,455								192,568
291-299	Other Equity										
Total Fund and Account Group Equity		156,113	36,455								192,568
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											316,809

EVERSON BORO, FAYETTE 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	111,985						111,985
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	5,423						5,423
310.20	Earned Income Taxes / Wage Taxes	68,084						68,084
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	215						215
310.60	Amusement / Admission Taxes	750						750
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		186,457						186,457

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	9,991						9,991
Total Licenses and Permits		9,991						9,991

Fines and Forfeits

330-332	Fines and Forfeits	2,535						2,535
Total Fines and Forfeits		2,535						2,535

EVERSON BORO, FAYETTE 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

Interest, Rents and Royalties								
341.00	Interest Earnings	336	34					370
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		336	34					370

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	39,323						39,323
353.00	Federal Payments in Lieu of Taxes							
Total Federal		39,323						39,323

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	179						179
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		23,271					23,271
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	3,402						3,402
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	2,996						2,996

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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		6,577	23,271					29,848

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	540						540
362.00	Public Safety	4,655						4,655
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.)	12,103						12,103
364.30	Solid Waste Collection and Disposal Charge (trash)	30,450						30,450
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
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		47,748						47,748

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	397						397
Total Unclassified Operating Revenues		397						397

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, 2022

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	13,152						13,152
Total Other Financing Sources		13,152						13,152
TOTAL REVENUES		306,516	23,305					329,821

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	1,800						1,800
401.00	Executive (Manager or Mayor)	840						840
402.00	Auditing Services / Financial Administration	1,500						1,500
403.00	Tax Collection	6,797						6,797
404.00	Solicitor / Legal Services	6,000						6,000
405.00	Secretary / Clerk	12,249						12,249
406.00	Other General Government Administration	4,882						4,882
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	6,032						6,032
409.00	General Government Buildings and Plant	18,764						18,764
Total General Government		58,864						58,864

Public Safety								
410.00	Police	35,209						35,209
411.00	Fire	36,952						36,952
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	3,000						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		75,161						75,161

Health and Human Services

420.00-425.00	Health and Human Services	2,100						2,100
Total Health and Human Services		2,100						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	26,015						26,015
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		6,230					6,230
433.00	Traffic Control Devices	734						734
434.00	Street Lighting		6,675					6,675

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	35,579						35,579
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		62,328	12,905					75,233

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	128						128
453.00	Spectator Recreation							
454.00	Parks	598						598

EVERSON BORO, FAYETTE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	300						300
457.00	Civil and Military Celebrations	834						834
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		1,860						1,860

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	5,030						5,030
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	236						236

EVERSON BORO, FAYETTE 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	14,901						14,901
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		20,167						20,167

Insurance								
486.00	Insurance, Casualty, and Surety	17,775						17,775
Total Insurance		17,775						17,775

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	15,338						15,338
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		15,338						15,338

TOTAL EXPENDITURES	253,593	12,905						266,498
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	52,923	10,400						63,323
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EVERSON 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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

EVERSON BORO, FAYETTE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

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)

65,747

December 31, 2022

NOTES / COMMENTS