DCED-CLGS-30 (9-09)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
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2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

260303 EVERSON BORO, FAYETTE COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

EVERSON BORO, FAYETTE County

BALANCE SHEET

December 31, 2025

		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	814,013	22,622								836,635
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		814,013	22,622								836,635
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	907									907
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds										

EVERSON BORO, FAYETTE County

BALANCE SHEET

December 31, 2025

		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	56,732									56,732
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		57,639									57,639
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	756,374	22,622								778,996
291-299	Other Equity										
Total Fund and Account Group Equity		756,374	22,622								778,996

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	836,635

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	113,401							113,401
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	2,125							2,125
310.20	Earned Income Taxes / Wage Taxes	85,085							85,085
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								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		200,826							200,826
Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	6,702							6,702
Total Licenses and Permits		6,702							6,702
Fines and Forfeits									
330-332	Fines and Forfeits	1,774							1,774
Total Fines and Forfeits		1,774							1,774

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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	15,097	12						15,109
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		15,097	12						15,109
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								
353.00	Federal Payments in Lieu of Taxes								
Total Federal									
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)								
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		23,863						23,863
355.04	Alcoholic Beverage Licenses	150							150
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	3,581							3,581
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	1,692							1,692

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		5,423	23,863						29,286
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	125							125
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.)								
364.30	Solid Waste Collection and Disposal Charge (trash)	23,803							23,803
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	10,365							10,365
368.00	Airports								

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

REVENUES

		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
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		34,293							34,293
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								
Total Unclassified Operating Revenues									
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	499,268							499,268
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, 2025

		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	10,647							10,647
Total Other Financing Sources		509,915							509,915
TOTAL REVENUES		774,030	23,875						797,905
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	1,337							1,337
401.00	Executive (Manager or Mayor)	840							840
402.00	Auditing Services / Financial Administration	1,900							1,900
403.00	Tax Collection	7,836							7,836
404.00	Solicitor / Legal Services	32,480							32,480
405.00	Secretary / Clerk	8,824							8,824
406.00	Other General Government Administration	9,007							9,007
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	816							816
409.00	General Government Buildings and Plant	16,297							16,297
Total General Government		79,337							79,337
Public Safety									
410.00	Police	27,318							27,318
411.00	Fire	20,681							20,681
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Safety									
414.00	Planning and Zoning	2,912							2,912
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		50,911							50,911
Health and Human Services									
420.00-425.00	Health and Human Services	1,925							1,925
Total Health and Human Services		1,925							1,925
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	34,588							34,588
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	3,806	1,919						5,725
433.00	Traffic Control Devices	169							169
434.00	Street Lighting		8,664						8,664

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	2,087							2,087
438.00	Maintenance and Repairs of Roads and Bridges	28,402							28,402
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		69,052	10,583						79,635
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								
453.00	Spectator Recreation								
454.00	Parks	107							107

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

EXPENDITURES

		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
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries	500							500
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation	1,267							1,267
Total Culture and Recreation		1,874							1,874
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	4,956							4,956
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

EVERSON BORO, FAYETTE County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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	13,999							13,999
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		18,955							18,955
Insurance									
486.00	Insurance, Casualty, and Surety	24,759							24,759
Total Insurance		24,759							24,759
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	2,800							2,800
Total Unclassified Operating Expenditures		2,800							2,800
Other Financing Uses									
491.00	Refund of Prior Year Revenues	33,839							33,839
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		33,839							33,839
TOTAL EXPENDITURES		283,452	10,583						294,035
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		490,578	13,292						503,870

EVERSON BORO

December 31, 2025

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, 2025

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)	64,778

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, 2025. 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, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Dana Lane Elected Auditor

Janet Fronczak Elected Auditor

Carla Fiume Elected Auditor

Subscribed and sworn to before me this 1 day of January, 1.

SEAL

Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2025

NOTES / COMMENTS