

Commonwealth Keystone Building
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Harrisburg, PA 17120-0225
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**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

020993 EAST PITTSBURGH BORO, ALLEGHENY COUNTY

EAST PITTSBURGH BOROUGH ALLEGHENY COUNTY
BALANCE SHEET
December 31, 2018

	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	
260-269									75,676		75,676
240-259									17,346		17,346
Total Liabilities and Other Credits	78,687								93,022		171,709

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	772,269	66,422					201,443	1,740,523			2,780,657
291-299	Other Equity											
Total Fund and Account Group Equity		772,269	66,422					201,443	1,740,523			2,780,657

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,952,366
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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

Interest, Rents and Royalties									
341.00	Interest Earnings	23	8					11,596	11,627
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		23	8					11,596	11,627

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)	801							801
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		51,700						51,700
355.04	Alcoholic Beverage Licenses	400							400
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	6,190							6,190
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	286							286

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	

EXPENDITURES

Public Safety									
414.00	Planning and Zoning								
415.00	Emergency Management and Communications	4,699							4,699
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		415,052							415,052

Health and Human Services									
420.00-425.00	Health and Human Services								
Total Health and Human Services									

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	92,928							92,928
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	323,969							323,969
Total Public Works - Sanitation		416,897							416,897

Public Works - Highways and Streets									
430.00	General Services - Administration	102,407							102,407
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance - Snow Removal								
433.00	Traffic Control Devices								
434.00	Street Lighting		32,793						32,793

EAST PITTSBURGH BORO, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2018

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							
Total Culture and Recreation								

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)	17,068						17,068
472.00	Debt Interest (short-term and long-term)	4,642						4,642
475.00	Fiscal Agent Fees							
Total Debt Service		21,710						21,710

Employer Paid Benefits and Withholding Items

481.00	Employer Paid Withholding Taxes and Unemployment Compensation	5,683						5,683
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

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		

EXPENDITURES

Employer Paid Benefits and Withholding Items											
484.00	Worker Compensation Insurance	54,793									54,793
487.00	Other Group Insurance Benefits										
Total Employer Paid Benefits and Withholding Items		60,476									60,476

Insurance											
486.00	Insurance, Casualty, and Surety	23,664									23,664
Total Insurance		23,664									23,664

Unclassified Operating Expenditures											
488.00	Fiduciary Fund Benefits and Refunds Paid										19,567
489.00	All Other Unclassified Expenditures										19,567
Total Unclassified Operating Expenditures											19,567

Other Financing Uses											
491.00	Refund of Prior Year Revenues	73,642									73,642
492.00	Interfund Operating Transfers										
493.00	All Other Financing Uses										27,842
Total Other Financing Uses		73,642									27,842
TOTAL EXPENDITURES		1,419,508	32,793							47,409	1,499,710

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES											
		144,183	18,915							-9,834	153,264

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											
PIB Loan	Note	2014	2024	175,000	110,089		17,067		93,022		93,022
Revenue Bonds and Notes											
Lease Rental Debt											
Ford Motor Credit Company	Capital Leases	2016	2018	35,229	11,728		11,728		0		0
2017 Ford Explorer Lease	Capital Leases	2017	2019	29,276	19,406		19,406		0		0
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 93,022
 Capitalized lease obligations 0
 Net debt 93,022

EAST PITTSBURGH BOROUGH, Allegheny County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2018

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)

376,435

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 EAST PITTSBURGH BORO have audited, adjusted and settled the various funds and account groups of the EAST PITTSBURGH BORO for the year ended December 31, 2018. 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.

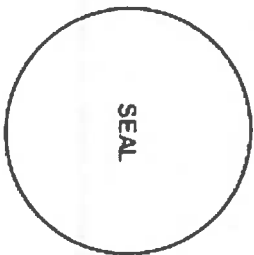
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of EAST PITTSBURGH BORO for the year ended December 31, 2018, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Kelly Koshinsky Appointed Auditor/CPA

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



Signed: _____
Witness (Controller)/Auditor (Auditors)