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**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

020993 EAST PITTSBURGH BORO, ALLEGHENY COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

EAST PITTSBURGH BORO, ALLEGHENY COUNTY
BALANCE SHEET
 December 31, 2019

	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	1,020,858	107,315					257,836					1,386,009	
140-144 Tax Receivable	73,678											73,678	
121-129, 145-149 Accounts Receivable (excluding taxes)	25,478											25,478	
130-00 Due From Other Funds													
131-139, 150-159 Other Current Assets													
160-169 Fixed Assets									1,907,228			1,907,228	
180-189 Other Debits										75,676		75,676	
Total Assets and Other Debits	1,120,014	107,315					257,836		1,907,228	75,676		3,468,069	

Liabilities and Other Credits	
210-229 Payroll Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	95,197
	95,197

**EAST PITTSBURGH BORO, ALLEGHENY COUNTY
BALANCE SHEET**

December 31, 2019

	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											58,049	58,049	
240-259 Current Portion of Long-Term Debt and Other Credits											17,627	17,627	
Total Liabilities and Other Credits	95,197										75,676	170,873	

Fund and Account Group Equity	
281-284 Contributed Capital	
290.00 Investment in General Fixed Assets	
270-288 Fund Balance / Retained Earnings on 12/31	1,024,817
291-299 Other Equity	
Total Fund and Account Group Equity	1,024,817

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	3,468,069
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EAST PITTSBURGH BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Services		

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	155	59				39,521	39,735
342.00	Rents and Royalties							
	Total Interest, Rents and Royalties	155	59				39,521	39,735

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 Reality Tax (PURTA)	741						741
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		52,926					52,926
355.04	Alcoholic Beverage Licenses	400						400
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	6,702						6,702
355.08	Local Share Assessment/Gaming Proceeds							

EAST PITTSBURGH BORO, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Services	Trust and Agency		
REVENUES									
State									
355.00 All Other State Shared Revenues and Entitlements									
356.00 State Payments in Lieu of Taxes									
Total State	8,160	52,926							61,086

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	31,258
362.00 Public Safety	14,733
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.)	469,332
364.30 Solid Waste Collection and Disposal Charge (trash)	16,110
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	
	31,258
	14,733
	469,332
	16,110

EAST PITTSBURGH BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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

REVENUES

Other Financing Sources	
395.00	Refunds of Prior Year Expenditures
991	
113,027	
Total Other Financing Sources	

TOTAL REVENUES

1,466,424	52,985				78,361	1,597,770
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EXPENDITURES

General Government	
400.00	Legislative (Governing) Body
401.00	Executive (Manager or Mayor)
402.00	Auditing Services / Financial Administration
403.00	Tax Collection
404.00	Solicitor / Legal Services
405.00	Secretary / Clerk
406.00	Other General Government Administration
407.00	IT-Networking Services-Data Processing
408.00	Engineering Services
409.00	General Government Buildings and Plant
Total General Government	

Public Safety

410.00	Police	92,238					92,238
411.00	Fire	22,587					22,587
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	21,443					21,443

EAST PITTSBURGH BORO, ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State (Liquid Fuels))	Capital Projects	Debt Service	Enterprise	Internal Service		
Total Public Works - Highways and Streets	301,048	12,093						313,141

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	
439.00 Highway Construction and Rebuilding Projects	
Total Public Works - Highways and Streets	313,141

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	

EAST PITTSBURGH BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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

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)
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
482.00	Judgments and Losses
Total	

EAST PITTSBURGH BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

	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		

EXPENDITURES

Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	12,749							12,749
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		16,132							16,132

Insurance									
486.00	Insurance, Casualty, and Surety	15,251							15,251
Total Insurance		15,251							15,251

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid						21,968		21,968
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures							21,968		21,968

Other Financing Uses									
491.00	Refund of Prior Year Revenues	939							939
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		939							939

TOTAL EXPENDITURES	1,213,876	12,093					21,968		1,247,937
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	252,548	40,892					56,393		349,833
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EAST PITTSBURGH BORO

December 31, 2019

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	93,022		17,345		75,677		75,677
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

75,677

Capitalized lease obligations

0

Net debt

75,677

EAST PITTSBURGH BORO, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

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)

218,218

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 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, 2019. 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.

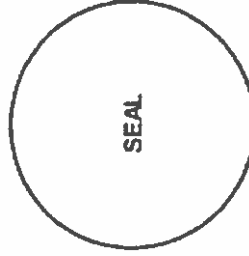
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

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, 2019, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

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



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