

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

390153 COPLAY BORO, LEHIGH COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

COPLAY BORO, LEHIGH 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	1,047,345	288,218			193,738		1,630,601			3,159,902
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	1,731				86,283					88,014
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets					27,824			2,951,878		2,979,702
180-189	Other Debits									1,647,949	1,647,949
Total Assets and Other Debits		1,049,076	288,218			307,845		1,630,601	2,951,878	1,647,949	7,875,567

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings							1,309			1,309
200-209, 231-239	All Other Current Liabilities	142,122									142,122
230.00	Due To Other Funds	86,283						1,731			88,014

COPLAY BORO, LEHIGH County

BALANCE SHEET

December 31, 2019

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities							1,627,561		1,647,949	3,275,510
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		228,405						1,630,601		1,647,949	3,506,955
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	820,671	288,218			307,845			2,951,878		4,368,612
291-299	Other Equity										
Total Fund and Account Group Equity		820,671	288,218			307,845			2,951,878		4,368,612
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											7,875,567

COPLAY BORO, LEHIGH 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	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	918,147	71,471					989,618
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	15,557						15,557
310.10	Real Estate Transfer Taxes	30,368						30,368
310.20	Earned Income Taxes / Wage Taxes	360,923						360,923
310.30	Business Gross Receipts Taxes	36,640						36,640
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	2,863						2,863
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,364,498	71,471					1,435,969

Licenses and Permits								
320-322	All Other Licenses and Permits	9,045						9,045
321.80	Cable Television Franchise Fees	56,797						56,797
Total Licenses and Permits		65,842						65,842

Fines and Forfeits								
330-332	Fines and Forfeits	15,485						15,485
Total Fines and Forfeits		15,485						15,485

COPLAY BORO, LEHIGH 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	Memorandum Only

REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	7,082						7,082
Total State		102,747	101,495					204,242

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	43,831						43,831
362.00	Public Safety	21,644						21,644
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)				362,650			362,650
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	39,134	15,117					54,251
368.00	Airports							

COPLAY BORO, LEHIGH 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	Memorandum Only

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		104,609	15,117		362,650			482,376

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	100	35,407					35,507
388.00	Fiduciary Fund Pension Contributions					23,261		23,261
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		100	35,407			23,261		58,768

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	5,171	21,511				1,573,923	1,600,605
393.00	Proceeds of General Long-Term Debt	55,000						55,000
394.00	Proceeds of Short Term-Debt							

COPLAY BORO, LEHIGH 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	Memorandum Only

REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	196,282				428		196,710
Total Other Financing Sources		256,453	21,511			428	1,573,923	1,852,315

TOTAL REVENUES

2,174,285	256,517			365,553		1,941,247	4,737,602
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	10,800						10,800
401.00	Executive (Manager or Mayor)	1,800						1,800
402.00	Auditing Services / Financial Administration	2,211						2,211
403.00	Tax Collection	6,377						6,377
404.00	Solicitor / Legal Services	18,130						18,130
405.00	Secretary / Clerk	76,891						76,891
406.00	Other General Government Administration	37,595						37,595
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	51,992						51,992
409.00	General Government Buildings and Plant	71,368						71,368
Total General Government		277,164						277,164

Public Safety

410.00	Police	489,013						489,013
411.00	Fire	2,000	100,531					102,531
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	13,432						13,432

COPLAY BORO, LEHIGH 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	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning	620						620
415.00	Emergency Management and Communications	14,178						14,178
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		519,243	100,531					619,774

Health and Human Services

420.00-425.00	Health and Human Services	2,344						2,344
Total Health and Human Services		2,344						2,344

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control				412,041			412,041
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation					412,041			412,041

Public Works - Highways and Streets

430.00	General Services - Administration	219,589	55,204					274,793
431.00	Cleaning of Streets and Gutters	1,445						1,445
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices	518						518
434.00	Street Lighting	466						466

COPLAY BORO, LEHIGH 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	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	11,408						11,408
438.00	Maintenance and Repairs of Roads and Bridges	66,717						66,717
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		300,143	55,204					355,347

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	27,134						27,134
452.00	Participant Recreation	33,189						33,189
453.00	Spectator Recreation							
454.00	Parks	27,656	10,448					38,104

COPLAY BORO, LEHIGH 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	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees	1,100						1,100
456.00	Libraries	3,382						3,382
457.00	Civil and Military Celebrations	5,309						5,309
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	3,790						3,790
Total Culture and Recreation		101,560	10,448					112,008

Community Development								
461.00	Conservation of Natural Resources	65,031						65,031
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		65,031						65,031

Debt Service								
471.00	Debt Principal (short-term and long-term)	15,866	18,129					33,995
472.00	Debt Interest (short-term and long-term)	34,166	1,465					35,631
475.00	Fiscal Agent Fees							
Total Debt Service		50,032	19,594					69,626

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	42,414						42,414
482.00	Judgments and Losses						118,713	118,713
483.00	Pension / Retirement Fund Contributions	35,523						35,523

COPLAY BORO, LEHIGH 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	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	39,386						39,386
487.00	Other Group Insurance Benefits	153,471						153,471
Total Employer Paid Benefits and Withholding Items		270,794					118,713	389,507

Insurance								
486.00	Insurance, Casualty, and Surety	33,666						33,666
Total Insurance		33,666						33,666

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						64,331	64,331
489.00	All Other Unclassified Expenditures						1,000	1,000
Total Unclassified Operating Expenditures							65,331	65,331

Other Financing Uses								
491.00	Refund of Prior Year Revenues	53,035						53,035
492.00	Interfund Operating Transfers	26,682					1,573,923	1,600,605
493.00	All Other Financing Uses							
Total Other Financing Uses		79,717					1,573,923	1,653,640

TOTAL EXPENDITURES		1,699,694	185,777			412,041		1,757,967	4,055,479
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		474,591	70,740			-46,488		183,280	682,123
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COPLAY 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											
GON	Note	2013	2023	102,000	61,280		6,708		54,572		54,572
GON	Note	2018	2020	1,800,000	1,557,133				1,557,133		1,557,133
Revenue Bonds and Notes											
Lease Rental Debt											
Ford Truck	Note	2014	2019	67,000	10,489		10,489		0		0
Ford Truck	Note	2017	2020	53,403	19,047		9,158		9,889		9,889
2019 Skid Steer Trailer	Note	2019	2024	55,000	0	55,000	7,640		47,360		47,360
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	1,668,954
Capitalized lease obligations	0
Net debt	1,668,954

COPLAY BORO, LEHIGH 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		26,475	26,475
Sewer			
Solid Waste			
Streets / Highways		112,552	112,552
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		139,027	139,027

EMPLOYEE COMPENSATION

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

883,831

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed:

Kirk Summa Appointed Auditor/CPA

December 31, 2019

NOTES / COMMENTS