

# **2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**390153 COPLAY BORO, LEHIGH COUNTY**



**COPLAY BORO, LEHIGH County**  
**BALANCE SHEET**  
**December 31, 2020**

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings							1,404			1,404
200-209, 231-239	All Other Current Liabilities	152,384									152,384
230.00	Due To Other Funds	86,283									86,283

## December 31, 2020

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>8,345,909</b>
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COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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	1,057,725	72,414						1,130,139
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	15,033							15,033
310.10	Real Estate Transfer Taxes	42,135							42,135
310.20	Earned Income Taxes / Wage Taxes	366,495							366,495
310.30	Business Gross Receipts Taxes	36,836							36,836
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	3,552							3,552
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
<b>Total Taxes</b>		1,521,776	72,414						1,594,190

Licenses and Permits									
320-322	All Other Licenses and Permits	12,754							12,754
321.80	Cable Television Franchise Fees	54,997							54,997
<b>Total Licenses and Permits</b>		67,751							67,751

Fines and Forfeits									
330-332	Fines and Forfeits	11,029							11,029
<b>Total Fines and Forfeits</b>		11,029							11,029

COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	7,432	2,360			616		227,383
342.00	Rents and Royalties	64,126	6,000					70,126
<b>Total Interest, Rents and Royalties</b>		71,558	8,360			616	216,975	297,509

Federal								
351.03	Highways and Streets	22,740						22,740
351.09	Community Development	53,214						53,214
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							
<b>Total Federal</b>		75,954						75,954

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)	1,480						1,480
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		98,557					98,557
355.04	Alcoholic Beverage Licenses	1,200						1,200
355.05	General Municipal Pension System State Aid	69,971						69,971
355.07	Foreign Fire Insurance Tax Distribution	16,606						16,606
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Municipal State Investment Distribution							

COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	6,530						6,530
<b>Total State</b>		95,787	98,557					194,344

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	27,146						27,146
362.00	Public Safety	48,238						48,238
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)				375,677			375,677
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	2,908	90,000					92,908
368.00	Airports							

COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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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							
<b>Total Charges for Service</b>		78,292	90,000			375,677		543,969

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	50	14,185					14,235
388.00	Fiduciary Fund Pension Contributions						53,337	53,337
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		50	14,185				53,337	67,572

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	400						400
392.00	Interfund Operating Transfers	202,356	18,581			85,617		306,554
393.00	Proceeds of General Long-Term Debt	1,713,453						1,713,453
394.00	Proceeds of Short Term-Debt							

COPLAY BORO, LEHIGH County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	50,332	3,610					53,942
<b>Total Other Financing Sources</b>		1,966,541	22,191		85,617			2,074,349

**TOTAL REVENUES**

3,888,738	305,707			461,910		270,312	4,926,667
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	10,854						10,854
401.00	Executive (Manager or Mayor)	1,800						1,800
402.00	Auditing Services / Financial Administration	12,215						12,215
403.00	Tax Collection	8,182						8,182
404.00	Solicitor / Legal Services	40,202						40,202
405.00	Secretary / Clerk	87,474						87,474
406.00	Other General Government Administration	30,824						30,824
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	191,309						191,309
409.00	General Government Buildings and Plant	72,156						72,156
<b>Total General Government</b>		455,016						455,016

**Public Safety**

410.00	Police	510,287						510,287
411.00	Fire	2,000	110,441					112,441
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	37,964						37,964



COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

Public Safety									
414.00	Planning and Zoning	620							620
415.00	Emergency Management and Communications	26,832							26,832
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety								
<b>Total Public Safety</b>		577,703	110,441						688,144

Health and Human Services									
420.00-425.00	Health and Human Services	3,217							3,217
<b>Total Health and Human Services</b>		3,217							3,217

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)				453,870				453,870
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
<b>Total Public Works - Sanitation</b>					453,870				453,870

Public Works - Highways and Streets									
430.00	General Services - Administration	149,716	49,402						199,118
431.00	Cleaning of Streets and Gutters		1,259						1,259
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices	376							376
434.00	Street Lighting	626							626

COPLAY BORO, LEHIGH County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	2,000						2,000
437.00	Repairs of Tools and Machinery	9,046						9,046
438.00	Maintenance and Repairs of Roads and Bridges	29,617						29,617
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		191,381	50,661					242,042

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	125,690						125,690
<b>Total Other Public Works Enterprises</b>		125,690						125,690

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	27,244						27,244
453.00	Spectator Recreation							
454.00	Parks	525	39,411					39,936

COPLAY BORO, LEHIGH County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2020

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	6,219							6,219
456.00	Libraries	4,000							4,000
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
<b>Total Culture and Recreation</b>		37,988	39,411						77,399

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								
<b>Total Community Development</b>									

Debt Service									
471.00	Debt Principal (short-term and long-term)	1,593,738	10,511						1,604,249
472.00	Debt Interest (short-term and long-term)	39,357	1,511						40,868
475.00	Fiscal Agent Fees								
<b>Total Debt Service</b>		1,633,095	12,022						1,645,117

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	33,302							33,302
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	65,810							65,810

COPLAY BORO, LEHIGH County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	58,604						58,604
487.00	Other Group Insurance Benefits	130,328						130,328
<b>Total Employer Paid Benefits and Withholding Items</b>		288,053						288,053

**Insurance**

486.00	Insurance, Casualty, and Surety	28,715						28,715
<b>Total Insurance</b>		28,715						28,715

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid						35,705	35,705
489.00	All Other Unclassified Expenditures	2,799	310					3,109
<b>Total Unclassified Operating Expenditures</b>		2,799	310				35,705	38,814

**Other Financing Uses**

491.00	Refund of Prior Year Revenues	93,350						93,350
492.00	Interfund Operating Transfers	279,628			25,000		1,926	306,554
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		372,978			25,000		1,926	399,904

**TOTAL EXPENDITURES**

	3,716,635	212,845			478,870		37,631	4,445,981
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

	172,103	92,862			-16,960		232,681	480,686
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**COPLAY BORO**  
December 31, 2020

**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
<b>General Obligation Bonds and Notes</b>											
GON	Note	2013	2023	102,000	54,572		6,917		47,655		47,655
GON	Note	2018	2020	1,800,000	1,557,133		1,557,133		0		0
GON	Note	2020	2039	3,613,000	0	1,713,453			1,713,453		1,713,453
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Ford Truck	Note	2017	2020	53,403	9,889		9,889		0		0
2019 Skid Steer Trailer	Note	2019	2024	55,000	47,360		10,511		36,849		36,849
2020 Ford Truck	Note	2020	2024	72,743	0	72,743	19,799		52,944		52,944
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	1,850,901
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	1,850,901

**COPLAY BORO, LEHIGH County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	15,554	125,690	141,244
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	84,168		84,168
Recreation			
Sewer			
Solid Waste			
Streets / Highways		44,520	44,520
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>99,722</b>	<b>170,210</b>	<b>269,932</b>

**EMPLOYEE COMPENSATION**

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

924,271

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 COPLAY BORO have audited, adjusted and settled the various funds and account groups of the COPLAY BORO for the year ended December 31, 2020. 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.

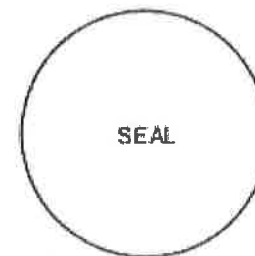
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of COPLAY BORO for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

## SIGNATURE AND VERIFICATION

Signed: Kirk Summa & co Appointed Auditor/CPA

Subscribed and sworn to before me this 8 day of June, 2021.

Signed: \_\_\_\_\_  
Witness (Controller)/Auditor (Auditors)



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December 31, 2020

**NOTES / COMMENTS**