

DCED-CLGS-30 (9-09)

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Approved by DCED: Yes

Department of Community & Economic Development
Governor's Center for Local Government Services
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2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

390183 EMMAUS BORO, LEHIGH COUNTY

BALANCE SHEET

		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	990,906	524,702	645,292	127	331,126		17,031,686			19,523,839
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	1,195,918		20,382		199,494					1,415,794
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets					2,532,957			16,802,231		19,335,188
180-189	Other Debits										
Total Assets and Other Debits		2,186,824	524,702	665,674	127	3,063,577		17,031,686	16,802,231		40,274,821

210-229	Payroll Taxes and Other Payroll Withholdings	1,955									1,955
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds	9,562	10,112	734,023		662,097					1,415,794

December 31, 2019

Liabilities and Other Credits											
260-269	Long-Term-Liabilities									4,410,066	4,410,066
240-259	Current Portion of Long-Term Debt and Other Credits	197,516									197,516
Total Liabilities and Other Credits		209,033	10,112	734,023		662,097				4,410,066	6,025,331

EMMAUS 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	4,554,930	880,184						5,435,114
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	84,939							84,939
310.10	Real Estate Transfer Taxes	256,466							256,466
310.20	Earned Income Taxes / Wage Taxes	1,547,630							1,547,630
310.30	Business Gross Receipts Taxes	42,666							42,666
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	241,313							241,313
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes	2,250							2,250
310.90	Other: _____								
	Other: _____								
Total Taxes		6,730,194	880,184						7,610,378

Licenses and Permits									
320-322	All Other Licenses and Permits	94,484							94,484
321.80	Cable Television Franchise Fees	186,206							186,206
Total Licenses and Permits		280,690							280,690

Fines and Forfeits									
330-332	Fines and Forfeits	50,567							50,567
Total Fines and Forfeits		50,567							50,567

EMMAUS 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

Interest, Rents and Royalties									
341.00	Interest Earnings	13,066	16,558	12,511		7,692		2,683,743	2,733,570
342.00	Rents and Royalties	329,489							329,489
Total Interest, Rents and Royalties		342,555	16,558	12,511		7,692		2,683,743	3,063,059

Federal									
351.03	Highways and Streets		16,791						16,791
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			16,791						16,791

State									
354.03	Highways and Streets	12,197							12,197
354.09	Community Development								
354.15	Recycling / Act 101	60,602							60,602
354.00	All Other State Capital and Operating Grants	452,726				260,000			712,726
355.01	Public Utility Realty Tax (PURTA)	6,496							6,496
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		349,372						349,372
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	363,555							363,555
355.07	Foreign Fire Insurance Tax Distribution		26,313						26,313
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

EMMAUS 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	17,096							17,096
Total State		912,672	375,685			260,000			1,548,357

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	8,386							8,386
362.00	Public Safety	974,000	16,704						990,704
363.20	Parking	75							75
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					1,371,965			1,371,965
364.30	Solid Waste Collection and Disposal Charge (trash)	1,515,962							1,515,962
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services	6,850							6,850
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation	190,158							190,158
368.00	Airports								

EMMAUS 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				1,041,656				1,041,656
379.00	All Other Charges for Service								
Total Charges for Service		2,695,431	16,704		2,413,621				5,125,756

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	5,300	3,225	53,550					62,075
388.00	Fiduciary Fund Pension Contributions						1,132,330		1,132,330
389.00	All Other Unclassified Operating Revenues	8,453							8,453
Total Unclassified Operating Revenues		13,753	3,225	53,550			1,132,330		1,202,858

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	27,838							27,838
392.00	Interfund Operating Transfers			701,555	810,866				1,512,421
393.00	Proceeds of General Long-Term Debt	349,504							349,504
394.00	Proceeds of Short Term-Debt								

EMMAUS 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	190,801							190,801
Total Other Financing Sources		568,143		701,555	810,866				2,080,564

TOTAL REVENUES	11,594,005	1,309,147	767,616	810,866	2,681,313		3,816,073	20,979,020
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	17,837							17,837
401.00	Executive (Manager or Mayor)	4,040							4,040
402.00	Auditing Services / Financial Administration	64,741							64,741
403.00	Tax Collection	70,534							70,534
404.00	Solicitor / Legal Services	59,282							59,282
405.00	Secretary / Clerk	37,944							37,944
406.00	Other General Government Administration	702,588							702,588
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	31,371							31,371
409.00	General Government Buildings and Plant	35,174		19,611					54,785
Total General Government		1,023,511		19,611					1,043,122

Public Safety									
410.00	Police	2,941,569		85,166					3,026,735
411.00	Fire		1,012,701						1,012,701
412.00	Ambulance / Rescue	952,496		56,899					1,009,395
413.00	UCC and Code Enforcement								

EMMAUS 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	220,466							220,466
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		4,114,531	1,012,701	142,065					5,269,297

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)	903,747							903,747
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection				1,382,262				1,382,262
Total Public Works - Sanitation		903,747			1,382,262				2,286,009

Public Works - Highways and Streets

430.00	General Services - Administration	967,128	60,534	26,869					1,054,531
431.00	Cleaning of Streets and Gutters	532	5,192						5,724
432.00	Winter Maintenance – Snow Removal		38,304						38,304
433.00	Traffic Control Devices	1,244	13,790						15,034
434.00	Street Lighting		112,728						112,728

EMMAUS 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	783						783
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	85,434						85,434
438.00	Maintenance and Repairs of Roads and Bridges		280,676					280,676
439.00	Highway Construction and Rebuilding Projects			217,426				217,426
Total Public Works - Highways and Streets		1,055,121	511,224	244,295				1,810,640

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				1,100,123			1,100,123
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises					1,100,123			1,100,123

Culture and Recreation

451.00	Culture-Recreation Administration							
452.00	Participant Recreation	139,795		2,799				142,594
453.00	Spectator Recreation							
454.00	Parks	301,646		43,521				345,167

EMMAUS 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								
456.00	Libraries	115,000							115,000
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		556,441		46,320					602,761

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)				704,804				704,804
472.00	Debt Interest (short-term and long-term)				106,062				106,062
475.00	Fiscal Agent Fees								
Total Debt Service					810,866				810,866

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,247							14,247
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	304,315							304,315

EMMAUS 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	142,522							142,522
487.00	Other Group Insurance Benefits	2,061,501							2,061,501
Total Employer Paid Benefits and Withholding Items		2,522,585							2,522,585

Insurance

486.00	Insurance, Casualty, and Surety	118,738	42,743						161,481
Total Insurance		118,738	42,743						161,481

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							877,387	877,387
489.00	All Other Unclassified Expenditures					768		62,615	63,383
Total Unclassified Operating Expenditures						768		940,002	940,770

Other Financing Uses

491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	1,136,324	211,583			164,514			1,512,421
493.00	All Other Financing Uses								
Total Other Financing Uses		1,136,324	211,583			164,514			1,512,421

TOTAL EXPENDITURES

	11,430,998	1,778,251	452,291	810,866	2,647,667			940,002	18,060,075
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	163,007	-469,104	315,325		33,646			2,876,071	2,918,945
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EMMAUS 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											
GO Note	Note	2011	2026	150,000	83,920		9,996		73,924		73,924
GO Note	Note	2015	2026	5,796,000	4,427,000		517,000		3,910,000		3,910,000
Revenue Bonds and Notes											
Lease Rental Debt											
Vehicle Lease	Capital Leases	2016	2019	164,746	42,087		42,087		0		0
Equipment Lease	Capital Leases	2016	2020	58,643	23,956		11,704		12,252		12,252
Vehicle Lease	Capital Leases	2017	2021	161,184	88,847		40,547		48,300		48,300
Equipment Lease	Capital Leases	2018	2023	99,556	99,556		18,389		81,167		81,167
Police Server Lease	Capital Leases	2019	2024	190,477	0	190,477	38,095		152,382		152,382
2019 Dump Truck	Capital Leases	2019	2023	153,427	0	153,427	26,986		126,441		126,441
2019 Vehicle	Capital Leases	2019	2022	5,600	0	5,600			5,600		5,600
Other											

(1) - excludes unamortized premium/discount	Total bonds and notes outstanding	3,983,924
	Capitalized lease obligations	426,142
	Net debt	4,410,066

EMMAUS BORO, LEHIGH County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	47,087		47,087
Gas System			
General Government	127,224		127,224
Health			
Housing			
Libraries			
Mass Transit			
Parks	23,494		23,494
Police	76,199		76,199
Recreation			
Sewer	410,007	462,328	872,335
Solid Waste			
Streets / Highways	48,525	277,856	326,381
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	732,536	740,184	1,472,720

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 5,437,280

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

Signed: Melissa A. Grube, CPA Appointed Auditor/CPA

December 31, 2019

NOTES / COMMENTS