

WEST WYOMING BOROUGH
TREASURER'S REPORT
AS OF APRIL 08, 2017

CASH ACCOUNTS

COMBINED GENERAL, HIGHWAY AID
AND SEWER FUNDS

GENERAL FUND

ESSA BANK REFUSE	\$179,379.22
FNCB DEBT SERVICE ACCOUNT	\$31,168.45
FNCB GENERAL ACCOUNT	\$186,754.00
FNCB PROPERTY PROCEEDS	\$120,439.15
FNCB REFUSE ACCOUNT	\$112,447.51
PLGIT EARNED INCOME TAX	\$13,909.64
PLGIT PAYROLL	\$4,556.15
PLGIT GENERAL	\$12,107.09
PNC BANK PRIMARY CHECKING	\$59,307.24
TOTAL GENERAL FUND CHECKING/SAVINGS	<u>\$720,068.45</u>

PLGIT	\$229,224.35
PNC	\$59,307.24
ESSA	\$179,379.22
M&T	\$386,374.80
FNCB	<u>\$507,173.04</u>
	<u><u>\$1,361,458.65</u></u>

HIGHWAY AID FUND

PLGIT	\$170,591.41
TOTAL HIGHWAY AID FUND CHECKING/SAVINGS	<u>\$170,591.41</u>

SEWER FUND

M&T SEWER	\$386,374.80
FNCB SEWER OPERATING FUND	\$56,363.93
PLGIT SEWER CREDIT CARD	\$28,060.06
TOTAL SEWER FUND CHECKING/SAVINGS	<u>\$470,798.79</u>
TOTAL COMBINED CHECKING/SAVINGS	<u><u>\$1,361,458.65</u></u>

WEST WYOMING BOROUGH GENERAL FUND

Balance Sheet

As of April 8, 2017

	Apr 8, 17
ASSETS	
Current Assets	
Checking/Savings	
ESSA BANK / Franklin	
118.100 · ESSA BANK REFUSE	179,379.22
Total ESSA BANK / Franklin	179,379.22
FNCB DEBT SERVICE ACCOUNT	31,168.45
FNCB GENERAL ACCOUNT	186,754.00
FNCB PROPERTY PROCEEDS ACCOUNT	120,439.15
FNCB REFUSE ACCOUNT	112,447.51
PLGIT	
105.000 · PLGIT-PAYROLL	4,556.15
107.000 · CASH-PLGIT GENERAL	12,107.09
107.100 · PLGIT EARNED INCOME TAX	13,909.64
Total PLGIT	30,572.88
PNC	
100.000 · PNC BANK - PRIMARY CHECKING	59,307.24
Total PNC	59,307.24
Total Checking/Savings	720,068.45
Other Current Assets	
12100 · INVENTORY ASSET	139,951.00
130.35 · DUE FROM LIQUID FUELS	766.95
Total Other Current Assets	140,717.95
Total Current Assets	860,786.40
Fixed Assets	
120.000 · Property Tax Receivable	60,059.03
Total Fixed Assets	60,059.03
TOTAL ASSETS	920,845.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · ACCOUNTS PAYABLE	-15,459.45
Total Accounts Payable	-15,459.45

WEST WYOMING BOROUGH GENERAL FUND

Balance Sheet

As of April 8, 2017

	Apr 8, 17
Other Current Liabilities	
200.000 · A/P	155,231.34
200.100 · PR TAXES PAYABLE	-2,878.75
230.000 · DUE TO OTHER FUNDS	
230.197 · DUE TO POLICE PENSION FUND	57,377.30
230.000 · DUE TO OTHER FUNDS - Other	-57,377.30
Total 230.000 · DUE TO OTHER FUNDS	0.00
230.080 · DUE TO SEWER FUND	9,722.77
240.100 · Payroll Liabilities-Pension	70.99
240.200 · Payroll Liabilities-Health	207.90
24000 · PAYROLL LIABILITIES	
Pension	1,398.87
210.000 · FIT WITHHELD	5,223.37
211.000 · FICA WITHHELD	964.10
212.000 · EIT WITHHELD	823.76
213-000 · MEDICARE WITHHOLDING	239.92
217.000 · PA INCOME TAX W/H	1,385.63
218.000 · UNION DUES WITHHELD	494.95
219.000 · LST	152.00
220.000 · PA UC	8,357.99
24000 · PAYROLL LIABILITIES - Other	5,222.10
Total 24000 · PAYROLL LIABILITIES	24,262.69
250.000 · Deferred Revenue - Property Tax	47,929.24
Total Other Current Liabilities	234,546.18
Total Current Liabilities	219,086.73
Long Term Liabilities	
269.000 · PNC BANK 3728	6,960.67
269.500 · PNC BANK 8083	-6,960.67
269.700 · FRANKLIN 3437	215,754.47
Total Long Term Liabilities	215,754.47
Total Liabilities	434,841.20

WEST WYOMING BOROUGH GENERAL FUND

Balance Sheet

As of April 8, 2017

	Apr 8, 17
Equity	
288-000 reserved fund balance	14,761.24
289.000 UNRESERVED FUND BAL	-295,524.76
299.000 Net Loans	-357,709.57
32000 - RETAINED EARNINGS	906,355.07
Net Income	218,122.25
Total Equity	486,004.23
TOTAL LIABILITIES & EQUITY	<u>920,845.43</u>

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Accrual Basis

WEST WYOMING BOROUGH HIGHWAY AID FUND**Balance Sheet**

As of April 8, 2017

	Apr 8, 17	Apr 8, 16
ASSETS		
Current Assets		
Checking/Savings		
35-107-000 CASH-PLIGIT	170,591.41	48,077.98
Total Checking/Savings	170,591.41	48,077.98
Total Current Assets	170,591.41	48,077.98
TOTAL ASSETS	170,591.41	48,077.98
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	-920.01	-920.01
Total Accounts Payable	-920.01	-920.01
Other Current Liabilities		
Due to General Fund	1,380.64	1,380.64
Total Other Current Liabilities	1,380.64	1,380.64
Total Current Liabilities	460.63	460.63
Total Liabilities	460.63	460.63
Equity		
Retained Earnings	101,012.64	61,678.85
Net Income	69,118.14	-14,061.50
Total Equity	170,130.78	47,617.35
TOTAL LIABILITIES & EQUITY	170,591.41	48,077.98

WEST WYOMING BOROUGH SEWER FUND

Balance Sheet

As of April 5, 2017

	Apr 5, 17	Apr 5, 16
ASSETS		
Current Assets		
Checking/Savings		
08-100-000 PNC-SEWER FUND CKG	0.00	103,497.49
08-100-100 M&T - SEWER	386,374.80	384,004.87
FNCB SEWER OPERATING FUND	56,363.93	0.00
PLGIT Sewer Credit Card	28,060.06	0.00
Total Checking/Savings	470,798.79	487,502.36
Accounts Receivable		
Accounts Receivable	63,203.08	63,203.08
Total Accounts Receivable	63,203.08	63,203.08
Other Current Assets		
08-130-100 DUE FROM GEN FUND	-171,590.23	-171,590.23
Total Other Current Assets	-171,590.23	-171,590.23
Total Current Assets	362,411.64	379,115.21
Fixed Assets		
08-200-100 Sewer System	8,982,767.47	8,982,753.97
08-200-101 A/D Sewer	-3,712,479.28	-3,712,479.28
08-200-200 Equipment	26,387.18	26,387.18
08-200-201 A/D Equipment	-26,386.60	-26,386.60
Total Fixed Assets	5,270,288.77	5,270,275.27
TOTAL ASSETS	5,632,700.41	5,649,390.48
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
ACCOUNTS PAYABLE	-31.24	-31.24
Total Accounts Payable	-31.24	-31.24
Other Current Liabilities		
08-250-000 Penn Vest Loan	1,590,122.49	1,590,122.49
Total Other Current Liabilities	1,590,122.49	1,590,122.49
Total Current Liabilities	1,590,091.25	1,590,091.25
Total Liabilities	1,590,091.25	1,590,091.25
Equity		
08-279-000 UNRES FUND BALANCE	2,410,076.00	2,397,829.93
Retained Earnings	1,540,450.86	1,581,203.19
Net Income	92,082.30	80,266.11
Total Equity	4,042,609.16	4,059,299.23
TOTAL LIABILITIES & EQUITY	5,632,700.41	5,649,390.48