

**WEST WYOMING BOROUGH
TREASURER'S REPORT
AS OF JULY 09, 2017**

CASH ACCOUNTS

**COMBINED GENERAL, HIGHWAY
AID AND SEWER FUNDS**

GENERAL FUND

ESSA BANK REFUSE	\$179,645.76
FNCB DEBT SERVICE ACCOUNT	\$26,525.89
FNCB GENERAL ACCOUNT	\$392,060.38
FNCB PROPERTY PROCEEDS	\$120,589.36
FNCB REFUSE ACCOUNT	\$68,768.08
PLGIT EARNED INCOME TAX	\$14,420.10
PLGIT PAYROLL	\$4,755.48
PLGIT GENERAL	\$871.61
TOTAL GENERAL FUND CHECKING/SAVINGS	<u>\$807,636.66</u>

PLGIT	\$185,168.03
ESSA	\$179,645.76
M&T	\$177,249.36
FNCB	<u>\$875,165.24</u>
	<u>\$1,417,228.39</u>

HIGHWAY AID FUND

PLGIT	\$158,884.53
TOTAL HIGHWAY AID FUND CHECKING/SAVINGS	<u>\$158,884.53</u>

SEWER FUND

M&T SEWER	\$177,249.36
FNCB SEWER OPERATING FUND	\$267,221.53
PLGIT SEWER CREDIT CARD	\$6,236.31
TOTAL SEWER FUND CHECKING/SAVINGS	<u>\$450,707.20</u>

TOTAL COMBINED CHECKING/SAVINGS	<u>\$1,417,228.39</u>
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WEST WYOMING BOROUGH GENERAL FUND

Balance Sheet

As of July 9, 2017

	Jul 9, 17
ASSETS	
Current Assets	
Checking/Savings	
ESSA BANK / Franklin	
118.100 · ESSA BANK REFUSE	179,645.76
Total ESSA BANK / Franklin	179,645.76
FNCB DEBT SERVICE ACCOUNT	26,525.89
FNCB GENERAL ACCOUNT	392,060.38
FNCB PROPERTY PROCEEDS ACCOUNT	120,589.36
FNCB REFUSE ACCOUNT	68,768.08
PLGIT	
105.000 · PLGIT-PAYROLL	4,755.48
107.000 · CASH-PLIGIT GENERAL	871.61
107.100 · PLGIT EARNED INCOME TAX	14,420.10
Total PLGIT	20,047.19
Total Checking/Savings	807,636.66
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	948,354.61
Fixed Assets	
120.000 · Property Tax Receivable	60,059.03
Total Fixed Assets	60,059.03
TOTAL ASSETS	1,008,413.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · ACCOUNTS PAYABLE	-15,459.45
Total Accounts Payable	-15,459.45
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	1,002.98
213.000 · MEDICARE WITHHOLDING	239.92
217.000 · PA INCOME TAX W/H	1,385.63
218.000 · UNION DUES WITHHELD	620.95
219.000 · LST	155.00
220.000 · PA UC	8,236.34
24000 · PAYROLL LIABILITIES - Other	5,223.10
Total 24000 · PAYROLL LIABILITIES	24,450.26

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Cash Basis

WEST WYOMING BOROUGH GENERAL FUND

Balance Sheet

As of July 9, 2017

	Jul 9, 17
250.000 · Deferred Revenue - Property Tax	47,929.24
Total Other Current Liabilities	234,733.75
Total Current Liabilities	219,274.30
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	435,028.77
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	305,502.89
Total Equity	573,384.87
TOTAL LIABILITIES & EQUITY	1,008,413.64

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Accrual Basis

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

As of July 9, 2017

	Jul 9, 17
ASSETS	
Current Assets	
Checking/Savings	
35-107-000 CASH-PLGIT	158,884.53
Total Checking/Savings	158,884.53
Total Current Assets	158,884.53
TOTAL ASSETS	158,884.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-920.01
Total Accounts Payable	-920.01
Other Current Liabilities	
Due to General Fund	1,380.64
Total Other Current Liabilities	1,380.64
Total Current Liabilities	460.63
Total Liabilities	460.63
Equity	
Retained Earnings	101,012.64
Net Income	57,411.26
Total Equity	158,423.90
TOTAL LIABILITIES & EQUITY	158,884.53

WEST WYOMING BOROUGH SEWER FUND

Balance Sheet

As of July 9, 2017

	Jul 9, 17
ASSETS	
Current Assets	
Checking/Savings	
08-100-100 M&T - SEWER	177,249.36
FNCB SEWER OPERATING FUND	267,221.53
PLGIT Sewer Credit Card	6,236.31
Total Checking/Savings	450,707.20
Accounts Receivable	
Accounts Receivable	63,203.08
Total Accounts Receivable	63,203.08
Other Current Assets	
08-130-100 DUE FROM GEN FUND	-171,590.23
Total Other Current Assets	-171,590.23
Total Current Assets	342,320.05
Fixed Assets	
08-200-100 Sewer System	8,982,767.47
08-200-101 A/D Sewer	-3,712,479.28
08-200-200 Equipment	26,387.18
08-200-201 A/D Equipment	-26,386.60
Total Fixed Assets	5,270,288.77
TOTAL ASSETS	5,612,608.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE	-31.24
Total Accounts Payable	-31.24
Other Current Liabilities	
08-250-000 Penn Vest Loan	1,590,122.49
Total Other Current Liabilities	1,590,122.49
Total Current Liabilities	1,590,091.25
Total Liabilities	1,590,091.25
Equity	
08-279-000 UNRES FUND BALANCE	2,410,076.00
Retained Earnings	1,540,450.86
Net Income	71,990.71
Total Equity	4,022,517.57
TOTAL LIABILITIES & EQUITY	5,612,608.82