

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

CASH ACCOUNTS

COMBINED GENERAL, HIGHWAY
AID AND SEWER FUNDS

GENERAL FUND

ESSA BANK REFUSE	\$179,583.76
FNCB DEBT SERVICE ACCOUNT	\$25,621.75
FNCB GENERAL ACCOUNT	\$287,731.85
FNCB PROPERTY PROCEEDS	\$120,488.65
FNCB REFUSE ACCOUNT	\$96,360.19
PLGIT EARNED INCOME TAX	\$29,177.02
PLGIT PAYROLL	\$3,360.38
PLGIT GENERAL	\$12,112.45
PNC BANK PRIMARY CHECKING	\$59,557.24
TOTAL GENERAL FUND CHECKING/SAVINGS	<u>\$813,993.29</u>

PLGIT	\$241,366.49
PNC	\$59,557.24
ESSA	\$179,583.76
M&T	\$388,659.41
FNCB	\$577,493.62
	<u>\$1,446,660.52</u>

HIGHWAY AID FUND

PLGIT	\$167,324.38
TOTAL HIGHWAY AID FUND CHECKING/SAVINGS	<u>\$167,324.38</u>

SEWER FUND

M&T SEWER	\$388,659.41
FNCB SEWER OPERATING FUND	\$47,291.18
PLGIT SEWER CREDIT CARD	\$29,392.26
TOTAL SEWER FUND CHECKING/SAVINGS	<u>\$465,342.85</u>

TOTAL COMBINED CHECKING/SAVINGS	<u>\$1,446,660.52</u>
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WEST WYOMING BOROUGH GENERAL FUND
Balance Sheet
As of May 7, 2017

	<u>May 7, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
ESSA BANK / Franklin	
118.100 · ESSA BANK REFUSE	179,583.76
Total ESSA BANK / Franklin	179,583.76
FNCB DEBT SERVICE ACCOUNT	25,621.75
FNCB GENERAL ACCOUNT	287,731.85
FNCB PROPERTY PROCEEDS ACCOUNT	120,488.65
FNCB REFUSE ACCOUNT	96,360.19
PLGIT	
105.000 · PLGIT-PAYROLL	3,360.38
107.000 · CASH-PLGIT GENERAL	12,112.45
107.100 · PLGIT EARNED INCOME TAX	29,177.02
Total PLGIT	44,649.85
PNC	
100.000 · PNC BANK - PRIMARY CHECKING	59,557.24
Total PNC	59,557.24
Total Checking/Savings	813,993.29
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	954,711.24
Fixed Assets	
120.000 · Property Tax Receivable	60,059.03
Total Fixed Assets	60,059.03
TOTAL ASSETS	<u>1,014,770.27</u>
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

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Cash Basis

WEST WYOMING BOROUGH GENERAL FUND
Balance Sheet
As of May 7, 2017

	<u>May 7, 17</u>
24000 · PAYROLL LIABILITIES	
Pension	1,398.87
210.000 · FIT WITHHELD	5,223.37
211.000 · FICA WITHHELD	964.10
212.000 · EIT WITHHELD	534.02
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	85.00
220.000 · PA UC	7,513.98
24000 · PAYROLL LIABILITIES - Other	5,223.10
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Total 24000 · PAYROLL LIABILITIES	23,062.94
250.000 · Deferred Revenue - Property Tax	47,929.24
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Total Other Current Liabilities	233,346.43
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Total Current Liabilities	217,886.98
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
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Total Long Term Liabilities	215,754.47
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Total Liabilities	433,641.45
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	313,246.84
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Total Equity	581,128.82
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TOTAL LIABILITIES & EQUITY	<u><u>1,014,770.27</u></u>

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Accrual Basis

WEST WYOMING BOROUGH HIGHWAY AID FUND

Balance Sheet

As of May 7, 2017

	May 7, 17	May 7, 16
ASSETS		
Current Assets		
Checking/Savings		
35-107-000 CASH-PLIGIT	167,324.38	123,786.32
Total Checking/Savings	167,324.38	123,786.32
Total Current Assets	167,324.38	123,786.32
TOTAL ASSETS	167,324.38	123,786.32
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	65,851.11	61,646.84
Total Equity	166,863.75	123,325.69
TOTAL LIABILITIES & EQUITY	167,324.38	123,786.32

WEST WYOMING BOROUGH SEWER FUND

Balance Sheet

As of May 7, 2017

	May 7, 17	May 7, 16
ASSETS		
Current Assets		
Checking/Savings		
08-100-000 PNC-SEWER FUND CKG	0.00	75,154.20
08-100-100 M&T - SEWER	388,659.41	423,183.80
FNCB SEWER OPERATING FUND	47,291.18	0.00
PLGIT Sewer Credit Card	29,392.26	0.00
Total Checking/Savings	465,342.85	498,338.00
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	356,955.70	389,950.85
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	5,627,244.47	5,660,226.12
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	86,626.36	91,101.75
Total Equity	4,037,153.22	4,070,134.87
TOTAL LIABILITIES & EQUITY	5,627,244.47	5,660,226.12