DCED-CLGS-30 (9-09)

Received by DCED: 03/30/2024

Approved by DCED:

Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225

Ph: 888-223-6837 | fax: 717-783-1402

## 2023 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

390153 COPLAY BORO, LEHIGH COUNTY



## **BALANCE SHEET**

DCED-CLGS-30 (09-09)

### **COPLAY BORO, LEHIGH County BALANCE SHEET**

				Dec	ember 31, 2023					
			Governme	ntal Funds	Pro	orietary Funds	Fid. Fund	Account	Groups	Total
								izerjelit Pagis Amari Pagis Amari	Control (2012 - Girth (Dily)	Amerikana Orgin
	Assets and Other Debits	<del></del>								
100-120	Cash and Investments	3,182,281	285,634		4	2,416				3,510,331
140-144	Tax Receivable									
121-129, 145-149	Accounts Receivable (excluding taxes)									
130.00	Due From Other Funds	40,047			8	5,283				126,330
131-139, 150-159	Other Current Assets									
160-169	Fixed Assets			."	30	1,097		6,567,447		6,868,54
180-189	Other Debits		59						3,655,510	3,655,569
		3,222,328	285,693		42	9,796		6,567,447	3,655,510	14,160,774
					-					
Lia	abilities and Other Credits				. <u> </u>				· · · · · · · · · · · · · · · · · · ·	
210-229	Payroll Taxes and Other Payroll Withholdings									
200-209, 231-239	All Other Current Liabilities									
230.00	Due To Other Funds	86,283			4	0,047			_	126,330

# COPLAY BORO, LEHIGH County BALANCE SHEET

December 31, 2023

			Governme	ntal Funds		Proprieta	ry Funds	Fid. Fund	Accoun	Groups	Total
		Carnoral Carnoral	Since Signatura Marchael Marchael Since	CHAIN HOMES	pates are	en Gronius.	Ottoria Silvasia	Edistands Segundar		Omijelali Gerigi Porm Odgaja	Momerantissinis Only
Lia	abilities and Other Credits	betantatatatatatatataga, hoosassa kan	19-12-17-12-12-12-12-12-12-12-12-12-12-12-12-12-							) [	
260-269	Long-Term-Liabilities					56,184				3,655,510	3,711,69
240-259	Current Portion of Long-Term Debt and Other Credits	588,232								-	588,23
	Elep(III)esenGO) her Greatis	674,515				96,231				3,655,510	4,426,256
Fund	and Account Group Equity										
281-284	Contributed Capital						-				
290.00	Investment in General Fixed Assets								6,567,447		6,567,447
270-289	Fund Balance / Retained Earnings on 12/31	2,547,813	285,693			333,565			-		3,167,07
	Other Equity				-						
ji.	Fund and Account Group  Equity	2,547,813	285,693			333,565			6,567,447		9,734,518

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ы	12	3 6	v.	8	100	9.	×	н		и			3	з		*	83	×	a.	æ	v	a.	×	м	٠.	и		ж	и	×		п	ю	м	и	ы		90	п	4		*	Λ.	o			a	8	e	ж	в	ĸ	ш	ď.	2		7	90	ж	т	а	m	01	O	10	81		м	ж	Ÿ	н	9		ж	ж	27	ы	MO		u	8	и		ж	α
R	ю	9	ы	ю.	81	æ	ч	ж	и	r	١.	ы		٥.	38	9	36		3	m	ж	æ	4	и	10	н		21	п	×.		ш	H	3			Ç	31	н	U	×	в	в		4		п	١.	٠	81	и	×	•	ų, i	m	3	æ	36	и	ж	а	ж	м	х	В		œ	2	н	e.	ж		'n	'n,	м	97	ĸ.	т.	٦,	к	- 8	н	æ	ď.	я
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14,160,774

December 31, 2023

Governmental Funds	Proprietary Funds	Fiduciary Fund	Total
	Buckey Cookers Species	Statutal Estadata	Magagranisan Philip

## **REVENUES**

	TEVEROLE					
	Taxes			 		 
301.00	Real Estate Taxes	1,479,511	74,931			1,554,442
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	12,394		 		12,394
310.10	Real Estate Transfer Taxes	60,497				60,497
310.20	Earned Income Taxes / Wage Taxes	424,372				424,372
310.30	Business Gross Receipts Taxes	48,000		 		48,000
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **	3,909	·			3,909
310.60	Amusement / Admission Taxes					
310.70	Mechanical Device Taxes			 		
310.90	Other:					
	Other:					
	Jota Dres.	2,028,683	74,931			2,103,614

	Licenses and Permits			 	 · · · · · · · · · · · · · · · · · · ·
320-322	All Other Licenses and Permits	20,512			20,512
	Cable Television Franchise Fees	47,745			47,745
	M. Total Licenses and Permits	68,257			68,257

	Fines and Forfeits		 		 ,	
330-332	Fines and Forfeits	21,978				21,978
	Total Fines and Forters	21,978				21,978

**REVENUES** 

Interest Earnings
Rents and Royalties

341.00

342.00

Interest, Rents and Royalties

Total Interest Ronts and Royalnes

## COPLAY BORO, LEHIGH County STATEMENT OF REVENUES AND EXPENDITURE

	Government	al Funds	Proprietary Funds	Fiduciary Fund	Total
	Specijal Rovensus Hersteling Hersteling Felgis)	Cardin Heripina Anni Sant Sa		Maga a Michiel Ago Cela - Agaileya	Memorauson Ghty
_					
135,559	19,152		6,214		160,92
135,559 63,460	19,152		6,214		160,92 63,46

	Federal					
351.03	Highways and Streets	34,884				34,884
351.09	Community Development					
351.00	All Other Federal Capital and Operating Grants	293,545	2,000			295,545
352.01	National Forest					
352.00	All Other Federal Shared Revenue and Entitlements					
353.00	Federal Payments in Lieu of Taxes					
	Tofal:Federal	328,429	2,000			330,429

	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)	2,311					2,311
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		96,436				96,436
355.04	Alcoholic Beverage Licenses	1,200					1,200
355.05	General Municipal Pension System State Aid	65,058			 		65,058
355.07	Foreign Fire Insurance Tax Distribution	18,714					18,714
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

December 31, 2023

Governmental Funds	Proprietary Funds	Fiduciary Fund	Total
Group Company (Company)  Golden Fred Company (Company)  Golden	Bereit is in literal Bereit is in literal Bereit	Stantano Les Agaites	Memorandiüm Orik

## **REVENUES**

	State			 	 	 
355.00	All Other State Shared Revenues and Entitlements				 	
356.00	State Payments in Lieu of Taxes					 
	s stotal State	87,283	96,436			183,71

	Local Government Units		 	 	 	
357.03	Highways and Streets				 	
	All Other Local Governmental Units Capital and Operating Grants					
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				 	
	Local Governmental Units and Authorities Payments in Lieu of Taxes	-			 	
	ESPAN Sel-al Geva Grandida Dalis (1997)					

	Charges for Service		 		 	-
361.00	General Government	8,051		 		8,051
362.00	Public Safety	31,092				31,092
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)		 	 509,838		509,838
364.60	Host Municipality Benefit Fee for Solid Waste Facility					
364.00	All Other Charges for Sanitation Services					
365.00	Health	60				60
366.00	Human Services				 	
*367.00	Culture and Recreation	26,388			 	26,388
368.00	Airports					

December 31, 2023

Governmental Funds	Proprietary Funds	Fiduciary Fund	Total
Control Finds Caption	Proposition Attributes	Majakajid	Memoraridum
	English Spring	Ajadieya	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							
379.00	All Other Charges for Service							
	Total Charges for Service	65,591			509,838			575,429
Dispersion in the Control of the Cont				•	•	•		
	Unclassified Operating Revenues							
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,811	8,242					10,053
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Ţ¢	tal/Unclassified/Operating/Revenues	1,811	8,242					10,053
							•	
,	Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition	7,750						7,750
392.00	Interfund Operating Transfers	209,708						209,708
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

December 31, 2023

Governmental Funds

**Proprietary Funds** 

Fiduciary Fund

Total

		gortistis i			non South	a Education	Tolkepinet	Tarbicano Tarbinista	Mamarkapian Sala
	REVENUES							-	
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	71,148	16,368						87,516
	roug Other Smancing Sources	288,606	16,368						304,974
							<u> </u>		
	HOLDANGEVEN BESTERN	3,089,657	217,129			516,052			3,822,838
	EXPENDITURES								
	General Government								
400.00	Legislative (Governing) Body	10,800							10,800
401.00	Executive (Manager or Mayor)	1,800							1,800
402.00	Auditing Services / Financial Administration	15,545		-					15,545
403.00	Tax Collection	54,561							54,561
404.00	Solicitor / Legal Services	21,279							21,279
405.00	Secretary / Clerk	95,611							95,611
406.00	Other General Government Administration	143,564							143,564
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	76,240							76,240
409.00	General Government Buildings and Plant	136,898							136,898
	Total General Government	556,298							556,298
Ecotoscataceascacece									
	Public Safety								
410.00	Police	651,873							651,873
411.00	Fire	20,714	143,529						164,243
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	18,524							18,524

**EXPENDITURES** 

Planning and Zoning

Militia and Armories

Other Public Safety

Health and Human Services

414.00

415.00 416.00

417.00

418.00

419.00

420.00-

425.00

426.00

427.00 428.00

429.00

430.00

431.00

432.00 433.00

434.00

**Public Safety** 

Emergency Management and Communications

Examination of Licensed Occupations

Public Scales (weights and measures)

roightable Saidh

**Health and Human Services** 

Rotal Realligane Buman Sawies

**Public Works - Sanitation** 

Solid Waste Collection and Disposal (garbage)

Wastewater / Sewage Treatment and Collection

Rotal Public Works - Sanitation

**Public Works - Highways and Streets** 

General Services - Administration

Cleaning of Streets and Gutters

Winter Maintenance – Snow Removal

Traffic Control Devices

Street Lighting

Recycling Collection and Disposal

Weed Control

#### COPLAY BORO, LEHIGH County

#### STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
Generalitana	Special Reverse Historia Brate Gerald Frigis	Cability Projects	Dalat Barkica	Enterprise	Michael Service	Transand Arency	Main orannam Only
620							620
8,526	200	-					8,726
700,257	143,729						843,986
4,046							4,046
4,046							4,046
]							
				441,683			441,683
 		<u> </u>					
				441,683			441,683
 1							
040.000	00.470						202 444
243,632 108,397	62,479 1,705						306,111
100,397	1,705						110,102
942							942
4,386	2,761						7,147
 L		L	1				

December 31, 2023

Governmental Funds	Proprietary Funds	Fiduciary Fund	Total
	Emperate Internal	Treat aftered	hjemeraorium.
	Special	Arjentry	Oniy

## **EXPENDITURES**

P	ublic Works - Highways and Streets			 	 	 
435.00	Sidewalks and Crosswalks	41,500				41,500
436.00	Storm Sewers and Drains					
437.00	Repairs of Tools and Machinery	13,668				13,668
438.00	Maintenance and Repairs of Roads and Bridges	110,861				110,861
439.00	Highway Construction and Rebuilding Projects	-	50,000			50,000
	l Cajsiic Wisikas I lighwaya and Strones	523,386	116,945			640,331

	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				 	
Ť	otal Other Subjic Works Enterprises					

	Culture and Recreation			 		 
451.00	Culture-Recreation Administration	21,232				21,232
452.00	Participant Recreation	49,473				49,473
453.00	Spectator Recreation					
454.00	Parks	13,133	7,713			20,846

### COPLAY BORO, LEHIGH County

### STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds	Proprietary Funds	Fiduciary Fund	Total
Spacial Revenue Seneral Fluid Sheading State Linguis Fluid	Enterprise Shiternal Services	Transcenti Additov	Memorantium Only

## **EXPENDITURES**

	Culture and Recreation					
455.00	Shade Trees	6,717				6,717
456.00	Libraries	4,000				 4,000
457.00	Civil and Military Celebrations	2,918				2,918
458.00	Senior Citizens' Centers					
459.00	All Other Culture and Recreation					
	Total Culture and Recreation	97,473	7,713			 105,186

	Community Development					
461.00	Conservation of Natural Resources	100				100
462.00	Community Development and Housing					
463.00	Economic Development				 	
464.00	Economic Opportunity					
465-469	All Other Community Development					
	rotal Computally Development	100				100

	Debt Service				
471.00	Debt Principal (short-term and long-term)	191,802	11,688		203,490
472.00	Debt Interest (short-term and long-term)	76,905	334	1,540	78,779
475.00	Fiscal Agent Fees				
	TotalDapt.Sarvica	268,707	12,022	1,540	282,269

Emplo	oyer Paid Benefits and Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	48,614				48,614
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions	56,406	-		 	56,406

December 31, 2023

Governmental Funds

**Proprietary Funds** 

Fiduciary Fund

Total

		(\$45.0) (\$40.0) (\$4.0) (\$4.0)				5310000000	619016	Granty.	Grip.
	EXPENDITURES							<u>                                     </u>	
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	66,780							66,780
487.00	Other Group Insurance Benefits	146,555							146,555
3 (3) (1)	metovostasia Aprietta ara Withi biding Itana	318,355							318,355
			·						
	Insurance	E4 024				1			51,221
486.00	Insurance, Casualty, and Surety	51,221							51,221
	Total Innurance	51,221			<u> </u>				
ī	Inclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures			<u> </u>					
(1)	i Unclassitias Greraling Expenditures								
**************************************									
	Other Financing Uses								
491.00	Refund of Prior Year Revenues	7,056	174			1,202			8,432
492.00	Interfund Operating Transfers	114,600				95,108			209,708
493.00	All Other Financing Uses								
	Total (Pine) Elimeteing USes	121,656	174			96,310			218,140
Record and an analysis of								<u> </u>	
	TROTENS EXPENDINGUES	2,641,499	280,583			539,533			3,461,615
<b>5</b> ),(0):	SO/DEBIGIT OF REVENUES OVER	448,158	-63,454			-23,481			361,223

#### **COPLAY BORO**

December 31, 2023

#### **DEBT STATEMENT**

Outstanding

Beginning of

Principal

Incurred

Principal

Paid This

Current Year

Accretion on

Outstanding at

Year End (1)

Plus (less)

Unamortized

Total

Balance

3,714,685

#### OUTSTANDING BONDS AND NOTES

Purpose

Bond (B)

Capital Lease (C)

Issue Year

(уууу)

Maturity

Year

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.

Original

Amount of

Net debt

	Lease Rental (L) Note (N)	03337	(уууу)	Issue	Year (1)	This Year	Year	Compound Interest Bonds	rour Liid (1)	Premium (Discount)	Dalance
Ganeral Obligation Bonds and No	tes										
GON	Note	2021	2044	4,313,000	3,828,630		173,120		3,655,510		3,655,51
GON	Note	2021	2026	121,000	89,309		33,125		56,184		56,18
Revenue Bonds and Notes							•				
Lease Rental Debt											
2019 Skid Steer Trailer	Note	2019	2024	55,000	14,679		11,688		2,991		2,99
2020 Ford Truck	Note	2020	2024	72,743	18,683		18,683		0		
constitution of the second											
(1) - excludes unamortized premium/dis	scount			Total bonds a	and notes outstand	ing					3,711,694
				Capitalized le	ase obligations						2,991

#### **COPLAY BORO, LEHIGH County**

### STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

	Describer 01, 2020		CHARLES TO A CONTROL OF THE CONTROL
	Santarez (E) egelő (		Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	41,332		41,332
Recreation			
Sewer			
Solid Waste			
Streets / Highways	58,137	154,084	212,221
Water			
Other:			
TOTAL CAPITALE EXPENDITURES	99,469	154,084	253,553

### **EMPLOYEE COMPENSATION**

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

1,091,817

Independent Public Accountant/Certified Public Accountant Submission Page Opinion page was provided in lieu of signature page.

### Signiand Salidation and the salidation of the sa

Signed:

Corey Kosak, CPA Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2023

**NOTES / COMMENTS**