

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230213 CHESTER HEIGHTS BORO, DELAWARE COUNTY

CHESTER HEIGHTS BORO, DELAWARE County

BALANCE SHEET

December 31, 2021

		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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	44,566									44,566
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		50,932									50,932
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,316,686	211,232								1,527,918
291-299	Other Equity										
Total Fund and Account Group Equity		1,316,686	211,232								1,527,918
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,578,850

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

Taxes									
301.00	Real Estate Taxes	107,000	88,901						195,901
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								
310.10	Real Estate Transfer Taxes	174,531							174,531
310.20	Earned Income Taxes / Wage Taxes								
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	81,363							81,363
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		362,894	88,901						451,795

Licenses and Permits

320-322	All Other Licenses and Permits	26,303							26,303
321.80	Cable Television Franchise Fees	71,575							71,575
Total Licenses and Permits		97,878							97,878

Fines and Forfeits

330-332	Fines and Forfeits	690							690
Total Fines and Forfeits		690							690

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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	744	80					824
342.00	Rents and Royalties	8,857						8,857
Total Interest, Rents and Royalties		9,601	80					9,681

Federal								
351.03	Highways and Streets							
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		143,501					143,501
353.00	Federal Payments in Lieu of Taxes							
Total Federal			143,501					143,501

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	7,150						7,150
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	624						624
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		52,904					52,904
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	17,984						17,984
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		25,958	52,904					78,862

Local Government Units								
357.03	Highways and Streets	743						743
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		743						743

Charges for Service								
361.00	General Government	27,818						27,818
362.00	Public Safety	34,280						34,280
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)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
379.00	All Other Charges for Service							
Total Charges for Service		62,098						62,098

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	1,305	395					1,700
Total Unclassified Operating Revenues		1,305	395					1,700

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	91						91
Total Other Financing Sources		91						91

TOTAL REVENUES

561,258	285,781						847,039
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	3,500						3,500
401.00	Executive (Manager or Mayor)	500						500
402.00	Auditing Services / Financial Administration	22,125						22,125
403.00	Tax Collection	11,895						11,895
404.00	Solicitor / Legal Services	30,542						30,542
405.00	Secretary / Clerk	96,760						96,760
406.00	Other General Government Administration	30,405						30,405
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	37,739						37,739
409.00	General Government Buildings and Plant	18,465						18,465
Total General Government		251,931						251,931

Public Safety

410.00	Police							
411.00	Fire	132,235	82,111					214,346
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	72,845						72,845

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	5,111						5,111
415.00	Emergency Management and Communications	17,857						17,857
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		228,048	82,111					310,159

Health and Human Services

420.00-425.00	Health and Human Services	5,421						5,421
Total Health and Human Services		5,421						5,421

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration							
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		55,630					55,630
433.00	Traffic Control Devices	7,856	14,167					22,023
434.00	Street Lighting	6,879						6,879

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
436.00	Storm Sewers and Drains	2,212	34,500					36,712
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	254						254
439.00	Highway Construction and Rebuilding Projects	2,000						2,000
Total Public Works - Highways and Streets		19,201	104,297					123,498

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							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	171,182						171,182

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	2,235						2,235
456.00	Libraries	17,000						17,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	17,587						17,587
Total Culture and Recreation		208,004						208,004

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	1,149						1,149
Total Community Development		1,149						1,149

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,774						14,774
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		14,774						14,774

Insurance								
486.00	Insurance, Casualty, and Surety	16,407						16,407
Total Insurance		16,407						16,407

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	744,935	186,408						931,343
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-183,677	99,373						-84,304
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CHESTER HEIGHTS BORO

December 31, 2021

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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

CHESTER HEIGHTS BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	138,589		138,589
Sewer			
Solid Waste			
Streets / Highways	20,475		20,475
Water		34,500	34,500
Other: _____			
TOTAL CAPITAL EXPENDITURES	159,064	34,500	193,564

EMPLOYEE COMPENSATION

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

199,818

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

SIGNATURE AND VERIFICATION

Signed: Stella Economidis Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS