

**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**230213 CHESTER HEIGHTS BORO, DELAWARE COUNTY**



## CHESTER HEIGHTS BORO, DELAWARE County

## BALANCE SHEET

December 31, 2022

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities	58,954									58,954
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		60,568	50								60,618
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,299,343	240,096								1,539,439
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,299,343	240,096								1,539,439
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,600,057

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

301.00	Real Estate Taxes	103,186	87,061					190,247
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	135,964						135,964
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 **	92,384						92,384
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		331,534	87,061					418,595

**Licenses and Permits**

320-322	All Other Licenses and Permits	80,501						80,501
321.80	Cable Television Franchise Fees	69,991						69,991
<b>Total Licenses and Permits</b>		150,492						150,492

**Fines and Forfeits**

330-332	Fines and Forfeits	1,809						1,809
<b>Total Fines and Forfeits</b>		1,809						1,809

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	15,417	1,179					16,596
342.00	Rents and Royalties	11,253						11,253
<b>Total Interest, Rents and Royalties</b>		26,670	1,179					27,849

<b>Federal</b>								
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		144,425					144,425
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>			144,425					144,425

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	2,504						2,504
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	353						353
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		58,639					58,639
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	23,163						23,163
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, 2022

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		26,020	58,639					84,659

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	25,000						25,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		25,000						25,000

Charges for Service								
361.00	General Government	47,865						47,865
362.00	Public Safety	2,140						2,140
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	2,071						2,071
368.00	Airports							

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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							
<b>Total Charges for Service</b>		52,076						52,076

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	33,900						33,900
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	921						921
<b>Total Unclassified Operating Revenues</b>		34,821						34,821

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	395						395
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, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	40,650	1,200					41,850
<b>Total Other Financing Sources</b>		41,045	1,200					42,245
<b>TOTAL REVENUES</b>		689,467	292,504					981,971

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	3,750						3,750
401.00	Executive (Manager or Mayor)	500						500
402.00	Auditing Services / Financial Administration	14,145						14,145
403.00	Tax Collection	19,160						19,160
404.00	Solicitor / Legal Services	42,921						42,921
405.00	Secretary / Clerk	99,627						99,627
406.00	Other General Government Administration	57,847	4,150					61,997
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	66,478						66,478
409.00	General Government Buildings and Plant	50,786						50,786
<b>Total General Government</b>		355,214	4,150					359,364

Public Safety								
410.00	Police							
411.00	Fire	82,572	94,040					176,612
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	113,618						113,618



**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	4,750						4,750
415.00	Emergency Management and Communications	1,216						1,216
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		202,156	94,040					296,196

**Health and Human Services**

420.00-425.00	Health and Human Services	1,250						1,250
<b>Total Health and Human Services</b>		1,250						1,250

**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							
<b>Total Public Works - Sanitation</b>								

**Public Works - Highways and Streets**

430.00	General Services - Administration							
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		41,280					41,280
433.00	Traffic Control Devices	57,509	35,854					93,363
434.00	Street Lighting	314	7,811					8,125

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		31,835					31,835
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	13,678	70					13,748
439.00	Highway Construction and Rebuilding Projects		48,205					48,205
<b>Total Public Works - Highways and Streets</b>		71,501	165,055					236,556

<b>Other Public Works Enterprises</b>								
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							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	7,570						7,570
453.00	Spectator Recreation							
454.00	Parks							

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
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	3,717						3,717
<b>Total Culture and Recreation</b>		28,287						28,287

<b>Community Development</b>								
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	1,122						1,122
<b>Total Community Development</b>		1,122						1,122

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

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,542						17,542
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

**CHESTER HEIGHTS BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2022

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	10,430						10,430
<b>Total Employer Paid Benefits and Withholding Items</b>		27,972						27,972

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	17,643						17,643
<b>Total Insurance</b>		17,643						17,643

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,665						1,665
<b>Total Unclassified Operating Expenditures</b>		1,665						1,665

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		395					395
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			395					395

<b>TOTAL EXPENDITURES</b>	706,810	263,640						970,450
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-17,343	28,864						11,521
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## CHESTER HEIGHTS BORO

December 31, 2022

## 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, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	3,940	104,503	108,443
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	3,940	104,503	108,443

**EMPLOYEE COMPENSATION**

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

197,063

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: Cynthia Leitzell Appointed Auditor/CPA

December 31, 2022

**NOTES / COMMENTS**