

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022103 MONROEVILLE BORO, ALLEGHENY COUNTY

MONROEVILLE BORO, ALLEGHENY County

BALANCE SHEET

December 31, 2020

		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									9,496,614	9,496,614
240-259	Current Portion of Long-Term Debt and Other Credits	2,193,018									2,193,018
Total Liabilities and Other Credits		3,658,118	1,068,947	4,404,656				6,053,077		9,496,614	24,681,412
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								77,148,925		77,148,925
270-289	Fund Balance / Retained Earnings on 12/31	21,220,896	4,360,490	-1,963,201				52,340,380			75,958,565
291-299	Other Equity										
Total Fund and Account Group Equity		21,220,896	4,360,490	-1,963,201				52,340,380	77,148,925		153,107,490
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											177,788,902

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	9,033,659						9,033,659
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)	1,056,218						1,056,218
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	1,313,766						1,313,766
310.20	Earned Income Taxes / Wage Taxes	7,712,455						7,712,455
310.30	Business Gross Receipts Taxes	7,879,441						7,879,441
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,072,268						1,072,268
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		28,067,807						28,067,807

Licenses and Permits

320-322	All Other Licenses and Permits	332,567						332,567
321.80	Cable Television Franchise Fees	604,408						604,408
Total Licenses and Permits		936,975						936,975

Fines and Forfeits

330-332	Fines and Forfeits	69,955						69,955
Total Fines and Forfeits		69,955						69,955

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

Interest, Rents and Royalties								
341.00	Interest Earnings	289,467	7,928	7,015			4,221,553	4,525,963
342.00	Rents and Royalties	54,042						54,042
Total Interest, Rents and Royalties		343,509	7,928	7,015			4,221,553	4,580,005

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	281,314	38,067					319,381
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal		281,314	38,067					319,381

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)	28,800						28,800
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		871,331					871,331
355.04	Alcoholic Beverage Licenses	15,350						15,350
355.05	General Municipal Pension System State Aid	876,442						876,442
355.07	Foreign Fire Insurance Tax Distribution	172,406						172,406
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	14,783						14,783

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	359,063						359,063
Total State		1,466,844	871,331					2,338,175

Local Government Units								
357.03	Highways and Streets							
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	137,500						137,500
Total Local Government Units		137,500						137,500

Charges for Service								
361.00	General Government	83,857						83,857
362.00	Public Safety	327,859						327,859
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	41,205						41,205
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	183						183
364.60	Host Municipality Benefit Fee for Solid Waste Facility	396,069						396,069
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	96,149						96,149
368.00	Airports							

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		3,335,991					3,335,991
Total Charges for Service		945,322	3,335,991					4,281,313

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	10,286						10,286
388.00	Fiduciary Fund Pension Contributions					2,648,936		2,648,936
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		10,286				2,648,936		2,659,222

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	1,057,661						1,057,661
392.00	Interfund Operating Transfers	101,112	142,568	1,000,000				1,243,680
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		1,158,773	142,568	1,000,000				2,301,341
TOTAL REVENUES		33,418,285	4,395,885	1,007,015			6,870,489	45,691,674

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	114,933						114,933
401.00	Executive (Manager or Mayor)	495,730						495,730
402.00	Auditing Services / Financial Administration	609,428	86,918					696,346
403.00	Tax Collection	564,179						564,179
404.00	Solicitor / Legal Services	349,383						349,383
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	337,450						337,450
408.00	Engineering Services	644,173						644,173
409.00	General Government Buildings and Plant	700,587		263,569				964,156
Total General Government		3,815,863	86,918	263,569				4,166,350

Public Safety								
410.00	Police	11,619,310		21,200				11,640,510
411.00	Fire	744,419		60,000				804,419
412.00	Ambulance / Rescue	240,721						240,721
413.00	UCC and Code Enforcement	245,224						245,224

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	141,840						141,840
Total Public Safety		12,991,514		81,200				13,072,714

Health and Human Services								
420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	217,613						217,613
427.00	Solid Waste Collection and Disposal (garbage)	970,807						970,807
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		1,188,420						1,188,420

Public Works - Highways and Streets								
430.00	General Services - Administration	1,222,387	91,072	59,039				1,372,498
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	87,338	353,136					440,474
433.00	Traffic Control Devices	404,360						404,360
434.00	Street Lighting	30,233	234,553					264,786

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		1,562,132					1,562,132
437.00	Repairs of Tools and Machinery	964,545						964,545
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects			1,373,511				1,373,511
Total Public Works - Highways and Streets		2,708,863	2,240,893	1,432,550				6,382,306

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	40,431						40,431
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	1,682,406						1,682,406

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
456.00	Libraries	1,372,507		78,850				1,451,357
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	423,145		3,590				426,735
459.00	All Other Culture and Recreation	288,012						288,012
Total Culture and Recreation		3,806,501		82,440				3,888,941

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	435,893						435,893
Total Community Development		435,893						435,893

Debt Service								
471.00	Debt Principal (short-term and long-term)	2,930,000		180,820				3,110,820
472.00	Debt Interest (short-term and long-term)	242,888		15,059				257,947
475.00	Fiscal Agent Fees							
Total Debt Service		3,172,888		195,879				3,368,767

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

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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								

Insurance								
486.00	Insurance, Casualty, and Surety	1,361,437						1,361,437
Total Insurance		1,361,437						1,361,437

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						4,797,924	4,797,924
489.00	All Other Unclassified Expenditures						15,928	15,928
Total Unclassified Operating Expenditures							4,813,852	4,813,852

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,142,568	101,112					1,243,680
493.00	All Other Financing Uses							
Total Other Financing Uses		1,142,568	101,112					1,243,680

TOTAL EXPENDITURES	30,623,947	2,327,811	2,156,750				4,813,852	39,922,360
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	2,794,338	2,068,074	-1,149,735				2,056,637	5,769,314
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MONROEVILLE BORO

December 31, 2020

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											
Series of 2015	Bond	2015	2026	9,655,000	4,010,000		535,000		3,475,000		3,475,000
Series of 2017	Bond	2017	2022	7,885,000	7,145,000		2,395,000		4,750,000		4,750,000
Revenue Bonds and Notes											
Lease Rental Debt											
Capital Lease 185413000	Capital Leases	2014	2024	1,076,356	562,605		107,162		455,443		455,443
Capital Lease 4981 FML1	Capital Leases	2015	2020	357,925	73,658		73,658		0		0
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 8,680,443

Capitalized lease obligations 0

Net debt 8,680,443

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	60,000		60,000
Gas System			
General Government		246,915	246,915
Health			
Housing			
Libraries	78,850		78,850
Mass Transit			
Parks			
Police		21,200	21,200
Recreation			
Sewer			
Solid Waste			
Streets / Highways	150,111	1,373,510	1,523,621
Water			
Other: Storm Sewers	233,389		233,389
TOTAL CAPITAL EXPENDITURES	522,350	1,641,625	2,163,975

EMPLOYEE COMPENSATION

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

12,921,297

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the MONROEVILLE BORO have audited, adjusted and settled the various funds and account groups of the MONROEVILLE BORO for the year ended December 31, 2020. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of MONROEVILLE BORO for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2020

NOTES / COMMENTS