

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022103 MONROEVILLE BORO, ALLEGHENY COUNTY

MONROEVILLE BORO, ALLEGHENY 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									8,097,380	8,097,380
240-259	Current Portion of Long-Term Debt and Other Credits	3,676,276									3,676,276
Total Liabilities and Other Credits		5,051,394	637,096	6,646,083				6,132,280		8,097,380	26,564,233
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								26,227,212		26,227,212
270-289	Fund Balance / Retained Earnings on 12/31	26,137,113	5,468,005	-4,828,291				57,251,659			84,028,486
291-299	Other Equity										
Total Fund and Account Group Equity		26,137,113	5,468,005	-4,828,291				57,251,659	26,227,212		110,255,698
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											136,819,931

MONROEVILLE BORO, ALLEGHENY 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

301.00	Real Estate Taxes	9,202,111						9,202,111
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)	1,211,404						1,211,404
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	1,778,795						1,778,795
310.20	Earned Income Taxes / Wage Taxes	8,095,363						8,095,363
310.30	Business Gross Receipts Taxes	7,797,675						7,797,675
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,092,811						1,092,811
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		29,178,159						29,178,159

Licenses and Permits

320-322	All Other Licenses and Permits	574,239						574,239
321.80	Cable Television Franchise Fees	588,529						588,529
Total Licenses and Permits		1,162,768						1,162,768

Fines and Forfeits

330-332	Fines and Forfeits	59,624						59,624
Total Fines and Forfeits		59,624						59,624

MONROEVILLE BORO, ALLEGHENY 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

Interest, Rents and Royalties								
341.00	Interest Earnings	25,176	630	841			6,976,448	7,003,095
342.00	Rents and Royalties	56,415						56,415
Total Interest, Rents and Royalties		81,591	630	841			6,976,448	7,059,510

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants		13,608					13,608
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal			13,608					13,608

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	52,415						52,415
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	28,066						28,066
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		809,190					809,190
355.04	Alcoholic Beverage Licenses	1,500						1,500
355.05	General Municipal Pension System State Aid	1,017,024						1,017,024
355.07	Foreign Fire Insurance Tax Distribution	151,169						151,169
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	9,783						9,783

MONROEVILLE BORO, ALLEGHENY 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

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	490,170						490,170
Total State		1,750,127	809,190					2,559,317

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	100,000						100,000
Total Local Government Units		100,000						100,000

Charges for Service								
361.00	General Government	51,008						51,008
362.00	Public Safety	417,512						417,512
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	90,903						90,903
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	120						120
364.60	Host Municipality Benefit Fee for Solid Waste Facility	426,832						426,832
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	164,926						164,926
368.00	Airports							

MONROEVILLE BORO, ALLEGHENY 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		3,398,507					3,398,507
Total Charges for Service		1,151,301	3,398,507					4,549,808

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	21,867						21,867
388.00	Fiduciary Fund Pension Contributions					2,851,955		2,851,955
389.00	All Other Unclassified Operating Revenues	6,526						6,526
Total Unclassified Operating Revenues		28,393				2,851,955		2,880,348

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	229,183						229,183
392.00	Interfund Operating Transfers		76,657					76,657
393.00	Proceeds of General Long-Term Debt			5,650,000				5,650,000
394.00	Proceeds of Short Term-Debt							

MONROEVILLE BORO, ALLEGHENY 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

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	50,460						50,460
Total Other Financing Sources		279,643	76,657	5,650,000				6,006,300

TOTAL REVENUES

33,791,606	4,221,935	77,498	5,650,000			9,828,403	53,569,442
------------	-----------	--------	-----------	--	--	-----------	------------

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	88,602						88,602
401.00	Executive (Manager or Mayor)	513,334						513,334
402.00	Auditing Services / Financial Administration	586,130	57,722	62,000				705,852
403.00	Tax Collection	506,117						506,117
404.00	Solicitor / Legal Services	315,760						315,760
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	302,901						302,901
408.00	Engineering Services	405,059						405,059
409.00	General Government Buildings and Plant	827,764						827,764
Total General Government		3,545,667	57,722	62,000				3,665,389

Public Safety

410.00	Police	11,598,303	15,095	914,783				12,528,181
411.00	Fire	754,699		668,906				1,423,605
412.00	Ambulance / Rescue	253,476						253,476
413.00	UCC and Code Enforcement	146,761						146,761

MONROEVILLE BORO, ALLEGHENY 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							
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	155,331						155,331
Total Public Safety		12,908,570	15,095	1,583,689				14,507,354

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	225,823						225,823
427.00	Solid Waste Collection and Disposal (garbage)	1,089,491						1,089,491
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection			106,463				106,463
Total Public Works - Sanitation		1,315,314		106,463				1,421,777

Public Works - Highways and Streets

430.00	General Services - Administration	1,230,157						1,230,157
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	307,442	392,794					700,236
433.00	Traffic Control Devices	639,600						639,600
434.00	Street Lighting	53,119	218,728	46,518				318,365

MONROEVILLE BORO, ALLEGHENY 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		2,406,061					2,406,061
437.00	Repairs of Tools and Machinery	1,220,295						1,220,295
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects	51,859	24,020	974,536				1,050,415
Total Public Works - Highways and Streets		3,502,472	3,041,603	1,021,054				7,565,129

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	72,401						72,401
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	1,788,306		110,492				1,898,798

MONROEVILLE BORO, ALLEGHENY 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							
456.00	Libraries	1,553,511						1,553,511
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	472,816						472,816
459.00	All Other Culture and Recreation	236,382						236,382
Total Culture and Recreation		4,123,416		110,492				4,233,908

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	563,496						563,496
Total Community Development		563,496						563,496

Debt Service								
471.00	Debt Principal (short-term and long-term)	1,350,000		109,777	5,520,000			6,979,777
472.00	Debt Interest (short-term and long-term)	92,281		11,113	68,000			171,394
475.00	Fiscal Agent Fees	7,765						7,765
Total Debt Service		1,450,046		120,890	5,588,000			7,158,936

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, 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								

Insurance								
486.00	Insurance, Casualty, and Surety	1,389,751						1,389,751
Total Insurance		1,389,751						1,389,751

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						4,912,058	4,912,058
489.00	All Other Unclassified Expenditures						5,066	5,066
Total Unclassified Operating Expenditures							4,917,124	4,917,124

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	76,657						76,657
493.00	All Other Financing Uses							
Total Other Financing Uses		76,657						76,657

TOTAL EXPENDITURES	28,875,389	3,114,420	2,942,588	5,650,000			4,917,124	45,499,521
---------------------------	------------	-----------	-----------	-----------	--	--	-----------	------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	4,916,217	1,107,515	-2,865,090				4,911,279	8,069,921
---	-----------	-----------	------------	--	--	--	-----------	-----------

MONROEVILLE 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											
Series of 2015	Bond	2015	2026	9,655,000	3,475,000		3,475,000		0		0
Series of 2017	Bond	2017	2022	7,885,000	4,750,000		3,395,000		1,355,000		1,355,000
Series of 2021A	Bond	2021	2024	2,113,000	0	2,113,000			2,113,000		2,113,000
Series of 2021B	Bond	2021	2026	3,537,000	0	3,537,000			3,537,000		3,537,000
Revenue Bonds and Notes											
Lease Rental Debt											
Capital Lease 185413000	Capital Leases	2014	2024	1,076,356	455,443		109,777		345,666		345,666
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

7,350,666

Capitalized lease obligations

0

Net debt

7,350,666

MONROEVILLE BORO, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	633,657		633,657
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	55,881		55,881
Police	909,418		909,418
Recreation			
Sewer			
Solid Waste			
Streets / Highways	46,518	974,536	1,021,054
Water			
Other: Storm Sewers	567,227	526,220	1,093,447
TOTAL CAPITAL EXPENDITURES	2,212,701	1,500,756	3,713,457

EMPLOYEE COMPENSATION

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

13,243,798

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

SIGNATURE AND VERIFICATION

Signed: Peter J. Vancheri Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS

Total ARPA Funds received in 2021 were \$1,432,922. No revenue was recognized in 2021, therefore the balance is reported on the balance sheet in account 240-259 along with other deferred revenues.