

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022943 SEWICKLEY BORO, ALLEGHENY COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

SEWICKLEY 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
Assets and Other Debits											
100-120	Cash and Investments	3,816,330	351,783	732,767	304,766	1,011,010		14,461,494			20,678,150
140-144	Tax Receivable	628,170									628,170
121-129, 145-149	Accounts Receivable (excluding taxes)	950			1,543	288,040					290,533
130.00	Due From Other Funds	886,650		1,225,406	697,487	15,981					2,825,524
131-139, 150-159	Other Current Assets							31,564			31,564
160-169	Fixed Assets					12,987,224			5,823,068		18,810,292
180-189	Other Debits					487,535				9,599,143	10,086,678
Total Assets and Other Debits		5,332,100	351,783	1,958,173	1,003,796	14,789,790		14,493,058	5,823,068	9,599,143	53,350,911
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	7,882									7,882
200-209, 231-239	All Other Current Liabilities	608,137		700		31,129					639,966
230.00	Due To Other Funds	749,060	19,021	75,400	1,003,796	978,247					2,825,524

SEWICKLEY BORO, ALLEGHENY County

BALANCE SHEET

December 31, 2021

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities					8,245,370				9,341,953	17,587,323
240-259	Current Portion of Long-Term Debt and Other Credits					956,667				257,190	1,213,857
Total Liabilities and Other Credits		1,365,079	19,021	76,100	1,003,796	10,211,413				9,599,143	22,274,552
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								5,823,068		5,823,068
270-289	Fund Balance / Retained Earnings on 12/31	3,967,021	332,762	1,882,073		4,578,377		14,493,058			25,253,291
291-299	Other Equity										
Total Fund and Account Group Equity		3,967,021	332,762	1,882,073		4,578,377		14,493,058	5,823,068		31,076,359
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											53,350,911

SEWICKLEY 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	481	716	1,600		983		1,488,740	1,492,520
342.00	Rents and Royalties	39,926							39,926
Total Interest, Rents and Royalties		40,407	716	1,600		983		1,488,740	1,532,446

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	198,400							198,400
353.00	Federal Payments in Lieu of Taxes								
Total Federal		198,400							198,400

State									
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101	589							589
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	4,759							4,759
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		115,111						115,111
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	182,297							182,297
355.07	Foreign Fire Insurance Tax Distribution	27,330							27,330
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	465							465

SEWICKLEY 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							
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes						
Total State		215,440	115,111				330,551

Local Government Units							
357.03	Highways and Streets						
357.00	All Other Local Governmental Units Capital and Operating Grants		10,000		141,262		151,262
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services		126,870				126,870
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes		50,000				50,000
Total Local Government Units			186,870		141,262		328,132

Charges for Service							
361.00	General Government	222,465					222,465
362.00	Public Safety	697,967	59,000				756,967
363.20	Parking	211,962					211,962
363.00	All Other Charges for Highway & Street Services	1,631					1,631
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				1,957,516		1,957,516
364.30	Solid Waste Collection and Disposal Charge (trash)	465					465
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	27,174					27,174
368.00	Airports						

SEWICKLEY 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	500						500
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		1,162,164	59,000		1,957,516			3,178,680

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	23,450	30,000					53,450
388.00	Fiduciary Fund Pension Contributions					210,090		210,090
389.00	All Other Unclassified Operating Revenues	26,217						26,217
Total Unclassified Operating Revenues		49,667	30,000			210,090		289,757

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	79,377	605,119					684,496
393.00	Proceeds of General Long-Term Debt	614,926						614,926
394.00	Proceeds of Short Term-Debt							

SEWICKLEY 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	126,377					126,377	
Total Other Financing Sources		820,680		605,119			1,425,799	
TOTAL REVENUES		7,719,288	115,827	882,589		2,099,761	1,698,830	12,516,295

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body						
401.00	Executive (Manager or Mayor)	110,617					110,617
402.00	Auditing Services / Financial Administration	6,500					6,500
403.00	Tax Collection	36,564					36,564
404.00	Solicitor / Legal Services	67,226					67,226
405.00	Secretary / Clerk	189,632					189,632
406.00	Other General Government Administration	263,193		30			263,223
407.00	IT-Networking Services-Data Processing	67,288					67,288
408.00	Engineering Services	54,822					54,822
409.00	General Government Buildings and Plant	126,959					126,959
Total General Government		922,801		30			922,831

Public Safety							
410.00	Police	2,338,633		81,641			2,420,274
411.00	Fire	852,014		10,111			862,125
412.00	Ambulance / Rescue	34,443					34,443
413.00	UCC and Code Enforcement	140,158					140,158

SEWICKLEY 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	66,667					66,667
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						
Total Public Safety		3,431,915	91,752				3,523,667

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						
427.00	Solid Waste Collection and Disposal (garbage)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection		1,010		1,193,924		1,194,934
Total Public Works - Sanitation			1,010		1,193,924		1,194,934

Public Works - Highways and Streets							
430.00	General Services - Administration	1,059,136	75,889				1,135,025
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance -- Snow Removal	48,042					48,042
433.00	Traffic Control Devices	31,540					31,540
434.00	Street Lighting	84,732					84,732

SEWICKLEY 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	41,816		3,198			45,014
437.00	Repairs of Tools and Machinery	978					978
438.00	Maintenance and Repairs of Roads and Bridges	1,105					1,105
439.00	Highway Construction and Rebuilding Projects	1,148		709,683			710,831
Total Public Works - Highways and Streets		1,268,497		788,770			2,057,267

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	86,335					86,335

SEWICKLEY 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	91,813						91,813
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	48,239						48,239
Total Culture and Recreation		226,387						226,387

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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	102,270						102,270
472.00	Debt Interest (short-term and long-term)	8,333			249,282			257,615
475.00	Fiscal Agent Fees							
Total Debt Service		110,603			249,282			359,885

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							

SEWICKLEY 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							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						403,756	403,756
489.00	All Other Unclassified Expenditures						35,141	35,141
Total Unclassified Operating Expenditures							438,897	438,897

Other Financing Uses								
491.00	Refund of Prior Year Revenues	21,211						21,211
492.00	Interfund Operating Transfers	605,119	78,807		570			684,496
493.00	All Other Financing Uses							
Total Other Financing Uses		626,330	78,807		570			705,707

TOTAL EXPENDITURES	6,586,533	78,807	881,562		1,443,776		438,897	9,429,575
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	1,132,755	37,020	1,027		655,985		1,259,933	3,086,720
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SEWICKLEY 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											
GOB Series of 2012	Bond	2012	2024	3,500,000	1,166,665		291,665		875,000		875,000
GON Series of 2013	Note	2013	2023	950,000	309,966		102,270		207,696		207,696
GOB Series A of 2014	Bond	2014	2022	980,000	350,000		220,000		130,000		130,000
GOB Series of 2020	Bond	2020	2040	8,055,000	8,055,000		445,000		7,610,000		7,610,000
Revenue Bonds and Notes											
Lease Rental Debt											
FNB Equipment Finance	Capital Leases	2019	2021	33,160	11,045		11,045		0		0
Ford Motor Credit	Capital Leases	2020	2024	96,085	74,585		17,062		57,523		57,523
Kansas State Bank	Capital Leases	2020	2023	208,088	153,699		49,701		103,998		103,998
Pumper Truck Lease	Capital Leases	2021	2028	614,926	0	614,926			614,926		614,926
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

9,437,622

Capitalized lease obligations

161,521

Net debt

9,599,143

SEWICKLEY BORO, ALLEGHENY 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	39,168		39,168
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	39,168		39,168

EMPLOYEE COMPENSATION

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

2,659,088

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

Signed:

See Attached Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS

The amount of principal paid in the Debt Statement does not match expense line-item 471 because certain principal payments for enterprise fund debt on the Debt Statement represent a reduction in long-term liabilities on the balance sheet rather than as an expense for governmental funds.

ARPA funds in the amount of \$198,400 are reported on expense line-item 352.00 All Other Federal Shared Revenue and Entitlements.