

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

150725 HIGHLAND TWP, CHESTER COUNTY

HIGHLAND TWP, CHESTER 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
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	600,629	1,129,297								1,729,926
291-299	Other Equity										
Total Fund and Account Group Equity		600,629	1,129,297								1,729,926
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,729,926

HIGHLAND TWP, CHESTER 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	188,187						188,187
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	42,565						42,565
310.20	Earned Income Taxes / Wage Taxes	266,317	260,439					526,756
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		497,069	260,439					757,508

Licenses and Permits

320-322	All Other Licenses and Permits	530						530
321.80	Cable Television Franchise Fees	17,452						17,452
Total Licenses and Permits		17,982						17,982

Fines and Forfeits

330-332	Fines and Forfeits	5,766						5,766
Total Fines and Forfeits		5,766						5,766

HIGHLAND TWP, CHESTER 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	4,173	2,562					6,735
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		4,173	2,562					6,735

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	67,355						67,355
353.00	Federal Payments in Lieu of Taxes							
Total Federal		67,355						67,355

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)	695						695
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		108,076					108,076
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,422						10,422
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

HIGHLAND TWP, CHESTER 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		11,117	108,076					119,193

Local Government Units

357.03	Highways and Streets	2,264						2,264
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		2,264						2,264

Charges for Service

361.00	General Government	5,954						5,954
362.00	Public Safety	9,947						9,947
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)	137						137
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							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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	235						235
Total Charges for Service		16,273						16,273

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	93						93
Total Unclassified Operating Revenues		93						93

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	9,719						9,719
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HIGHLAND TWP, CHESTER County
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December 31, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	3,013						3,013
Total Other Financing Sources		12,732						12,732
TOTAL REVENUES		634,824	371,077					1,005,901

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,371						9,371
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	7,850						7,850
403.00	Tax Collection	6,862						6,862
404.00	Solicitor / Legal Services	8,355						8,355
405.00	Secretary / Clerk	33,995						33,995
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	27,572						27,572
409.00	General Government Buildings and Plant	17,451						17,451
Total General Government		111,456						111,456

Public Safety								
410.00	Police	86,400						86,400
411.00	Fire	76,741						76,741
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	17,587						17,587
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	4,500						4,500
Total Public Safety		185,228						185,228

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)	1,449						1,449
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		1,449						1,449

Public Works - Highways and Streets

430.00	General Services - Administration	102,061						102,061
431.00	Cleaning of Streets and Gutters	17,213						17,213
432.00	Winter Maintenance – Snow Removal	1,181	5,155					6,336
433.00	Traffic Control Devices	10,906	1,680					12,586
434.00	Street Lighting							

HIGHLAND TWP, CHESTER County
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December 31, 2021

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	1,298	8,261					9,559
438.00	Maintenance and Repairs of Roads and Bridges	28,293	93,329					121,622
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		160,952	108,425					269,377

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							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	6,000						6,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		6,000						6,000

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)		66,000					66,000
472.00	Debt Interest (short-term and long-term)		17,743					17,743
475.00	Fiscal Agent Fees							
Total Debt Service			83,743					83,743

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	13,092						13,092
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

HIGHLAND TWP, CHESTER 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	4,833					4,833
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		17,925					17,925

Insurance							
486.00	Insurance, Casualty, and Surety	7,576					7,576
Total Insurance		7,576					7,576

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		490,586	192,168				682,754
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		144,238	178,909				323,147
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HIGHLAND TWP
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											
Open Space Conservation Note	Note	2005	2027	1,200,000	532,000		66,000		466,000		466,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	466,000
Capitalized lease obligations	0
Net debt	466,000

HIGHLAND TWP, CHESTER 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			
Sewer			
Solid Waste			
Streets / Highways		120,593	120,593
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		120,593	120,593

EMPLOYEE COMPENSATION

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

134,032

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

SIGNATURE AND VERIFICATION

Signed: Whisman Giordano & Associates LLC Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS