

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

461685 UPPER SALFORD TWP, MONTGOMERY COUNTY
PO Box 100, Salfordville, PA 18958



BALANCE SHEET

DCED-CLGS-30 (09-09)

UPPER SALFORD TWP, MONTGOMERY 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		General Fixed Assets	General Long Term Debt	
Assets and Other Debits										
100-120 Cash and Investments	688,092	95,444					119,128			902,664
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130.00 Due From Other Funds										
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets								8,824,144		8,824,144
180-189 Other Debits									677,000	677,000
Total Assets and Other Debits	688,092	95,444					119,128	8,824,144	677,000	10,403,808

Liabilities and Other Credits	
210-229 Payroll, Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	
230.00 Due To Other Funds	

UPPER SALFORD TWP, MONTGOMERY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

REVENUES

Taxes								
301.00	Real Estate Taxes	326,014						326,014
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	9,808						9,808
310.10	Real Estate Transfer Taxes	96,095						96,095
310.20	Earned Income Taxes / Wage Taxes	674,197						674,197
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	1,106,114						1,106,114

Licenses and Permits								
320-322	All Other Licenses and Permits	59,151						59,151
321.80	Cable Television Franchise Fees	59,142						59,142
	Total Licenses and Permits	118,293						118,293

Fines and Forfeits								
330-332	Fines and Forfeits	8,112						8,112
	Total Fines and Forfeits	8,112						8,112

UPPER SALFORD TWP, MONTGOMERY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

State							
355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes						
	Total State	785,366	124,964				910,330

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						
	Total Local Government Units						

Charges for Service

361.00	General Government	32,201					32,201
362.00	Public Safety	105					105
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	3,550					3,550
368.00	Airports						

UPPER SALFORD TWP, MONTGOMERY 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		

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	478	98				12,833	13,409
342.00	Rents and Royalties	107,497						107,497
	Total Interest, Rents and Royalties	107,975	98				12,833	120,906

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	176,054						176,054
353.00	Federal Payments in Lieu of Taxes							
	Total Federal	176,054						176,054

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	751,585						751,585
355.01	Public Utility Realty Tax (PURTA)	1,030						1,030
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		124,964					124,964
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	11,491						11,491
355.07	Foreign Fire Insurance Tax Distribution	21,060						21,060
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

UPPER SALFORD TWP, MONTGOMERY County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	44					44
	Total Other Financing Sources	20,044					20,044

TOTAL REVENUES

2,368,195	125,062	19,066	28,136	2,540,459
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EXPENDITURES

General Government						
400.00	Legislative (Governing) Body	8,308				8,308
401.00	Executive (Manager or Mayor)					
402.00	Auditing Services / Financial Administration	2,123				2,123
403.00	Tax Collection	23,079				23,079
404.00	Solicitor / Legal Services	36,361				36,361
405.00	Secretary / Clerk	88,736				88,736
406.00	Other General Government Administration					
407.00	IT-Networking Services-Data Processing					
408.00	Engineering Services	28,913				28,913
409.00	General Government Buildings and Plant	46,623				46,623
	Total General Government	234,143				234,143

Public Safety

410.00	Police					
411.00	Fire	67,417				67,417
412.00	Ambulance / Rescue	14,000				14,000
413.00	UCC and Code Enforcement	46,695				46,695

UPPER SALFORD TWP, MONTGOMERY 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		
	1,200								1,200
	28,963								28,963
	15,526	67,589							83,115
	24,765								24,765
Total Public Works - Highways and Streets	232,072	84,471							316,543

EXPENDITURES

Public Works - Highways and Streets	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
	Total Public Works - Highways and Streets

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
	Total Culture and Recreation

UPPER SALFORD TWP, MONTGOMERY 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		

EXPENDITURES

Employer Paid Benefits and Withholding Items								
494.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	192,506						192,506
	Total Employer Paid Benefits and Withholding Items	228,833						228,833

Insurance

486.00	Insurance, Casualty, and Surety							61,081
	Total Insurance	61,081						61,081

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

		2,151,460	84,471					2,235,931
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

		216,735	40,591	19,066		28,136		304,528
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UPPER SALFORD TWP, MONTGOMERY 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			
	16,000								16,000
	1,459								1,459
Total Culture and Recreation	684,023								684,023

EXPENDITURES

Culture and Recreation			
455.00	Shade Trees		
456.00	Libraries	16,000	
457.00	Civil and Military Celebrations		
458.00	Senior Citizens' Centers		
459.00	All Other Culture and Recreation	1,459	
	Total Culture and Recreation	684,023	684,023

Community Development			
461.00	Conservation of Natural Resources	373,983	373,983
462.00	Community Development and Housing		
463.00	Economic Development		
464.00	Economic Opportunity		
465-469	All Other Community Development		
	Total Community Development	373,983	373,983

Debt Service			
471.00	Debt Principal (short-term and long-term)	163,000	163,000
472.00	Debt Interest (short-term and long-term)	8,876	8,876
475.00	Fiscal Agent Fees		
	Total Debt Service	171,876	171,876

Employer Paid Benefits and Withholding Items			
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	24,272	24,272
482.00	Judgments and Losses		
483.00	Pension / Retirement Fund Contributions	12,055	12,055

UPPER SALFORD TWP, MONTGOMERY 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	10,702		10,702
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	6,000		6,000
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	16,702		16,702

EMPLOYEE COMPENSATION

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

307,033

UPPER SALLFORD 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											
Wilmington Trust	Note	2009	2024	1,375,000	366,000		93,000		273,000		273,000
Wells Fargo	Note	2013	2028	325,000	185,000		22,000		163,000		163,000
Wells Fargo	Note	2020	2030	200,000	200,000		19,000		181,000		181,000
Wells Fargo	Note	2020	2023	89,000	89,000		29,000		60,000		60,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

677,000

Capitalized lease obligations

0

Net debt

677,000

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 UPPER SALFORD TWP have audited, adjusted and settled the various funds and account groups of the UPPER SALFORD TWP for the year ended December 31, 2021. 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 UPPER SALFORD TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Louise A Pullen Elected Auditor
Susan Barrick Elected Auditor
Virginia L McElroy Elected Auditor

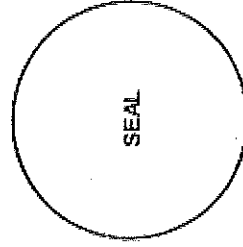
Louise A Pullen
Susan Barrick
Virginia L McElroy

Subscribed and sworn to before me this 28 day of March, 2022.

Signed:

Lori F Smith

Witness (Controller)/Auditor (Auditors)



Commonwealth of Pennsylvania - Notary Seal
LORI F SMITH - Notary Public
Montgomery County
My Commission Expires November 23, 2025
Commission Number 1253101

December 31, 2021

NOTES / COMMENTS

1. The following information was obtained from the records of the Department of the General Services Administration, Office of the Chief Information Officer, on December 31, 2021.

2. The information was obtained from the records of the Department of the General Services Administration, Office of the Chief Information Officer, on December 31, 2021.

3. The information was obtained from the records of the Department of the General Services Administration, Office of the Chief Information Officer, on December 31, 2021.