

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

150725 HIGHLAND TWP, CHESTER COUNTY

HIGHLAND TWP, CHESTER County

BALANCE SHEET

December 31, 2022

		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	854,483	1,439,875								2,294,358
291-299	Other Equity										
Total Fund and Account Group Equity		854,483	1,439,875								2,294,358
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,294,358

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	190,431						190,431
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	37,284						37,284
310.20	Earned Income Taxes / Wage Taxes	400,675	397,966					798,641
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		628,390	397,966					1,026,356

Licenses and Permits

320-322	All Other Licenses and Permits	1,899						1,899
321.80	Cable Television Franchise Fees	16,884						16,884
Total Licenses and Permits		18,783						18,783

Fines and Forfeits

330-332	Fines and Forfeits	8,079						8,079
Total Fines and Forfeits		8,079						8,079

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	2,904	4,262					7,166
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		2,904	4,262					7,166

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	67,568						67,568
353.00	Federal Payments in Lieu of Taxes							
Total Federal		67,568						67,568

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)	737						737
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		107,972					107,972
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	12,804						12,804
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, 2022

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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		13,541	107,972					121,513

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	7,120						7,120
362.00	Public Safety	11,873						11,873
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							
368.00	Airports							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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	1,275						1,275
Total Charges for Service		20,268						20,268

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	5,470						5,470
Total Unclassified Operating Revenues		5,470						5,470

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	2,309						2,309
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		2,309						2,309
TOTAL REVENUES		767,312	510,200					1,277,512

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,400						9,400
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	8,000						8,000
403.00	Tax Collection	7,487						7,487
404.00	Solicitor / Legal Services	9,915						9,915
405.00	Secretary / Clerk	33,123						33,123
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	31,116						31,116
409.00	General Government Buildings and Plant	14,814						14,814
Total General Government		113,855						113,855

Public Safety								
410.00	Police	89,350						89,350
411.00	Fire	84,415						84,415
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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	22,692						22,692
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		196,457						196,457

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)	1,745						1,745
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		1,745						1,745

Public Works - Highways and Streets								
430.00	General Services - Administration	93,747						93,747
431.00	Cleaning of Streets and Gutters	202						202
432.00	Winter Maintenance – Snow Removal	20,160	4,699					24,859
433.00	Traffic Control Devices	968						968
434.00	Street Lighting							

HIGHLAND TWP, CHESTER County
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December 31, 2022

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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	1,835	488					2,323
438.00	Maintenance and Repairs of Roads and Bridges	24,531	109,924					134,455
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		141,443	115,111					256,554

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, 2022

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	7,000						7,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		7,000						7,000

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)		69,000					69,000
472.00	Debt Interest (short-term and long-term)		15,511					15,511
475.00	Fiscal Agent Fees							
Total Debt Service			84,511					84,511

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	13,971						13,971
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

HIGHLAND TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	11,540						11,540
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		25,511						25,511

Insurance								
486.00	Insurance, Casualty, and Surety	20,273						20,273
Total Insurance		20,273						20,273

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	7,174						7,174
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		7,174						7,174

TOTAL EXPENDITURES	513,458	199,622						713,080
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	253,854	310,578						564,432
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HIGHLAND TWP
December 31, 2022

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	466,000		69,000		397,000		397,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	397,000
Capitalized lease obligations	0
Net debt	397,000

HIGHLAND TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

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		134,455	134,455
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		134,455	134,455

EMPLOYEE COMPENSATION

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

137,239

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, 2022

NOTES / COMMENTS