

DCED-CLGS-30 (9-09)

Received by DCED: 03/28/2025  
Approved by DCED:

Department of Community & Economic Development  
Governor's Center for Local Government Services  
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Harrisburg, PA 17120-0225  
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**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**231353 UPLAND BORO, DELAWARE COUNTY**



## BALANCE SHEET

DCED-CLGS-30 (09-09)

### UPLAND BORO, DELAWARE County

### BALANCE SHEET

December 31, 2023

		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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	790,103	574,963	659,728	1,780	128,810					2,155,384
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	12,269	15,529	315,710							343,508
131-139, 150-159	Other Current Assets	45,417				57,284					102,701
160-169	Fixed Assets										
180-189	Other Debits									837,737	837,737
<b>Total Assets and Other Debits</b>		847,789	590,492	975,438	1,780	186,094				837,737	3,439,330
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	17,638									17,638
200-209, 231-239	All Other Current Liabilities	52,172				57,969					110,141
230.00	Due To Other Funds	331,240				12,269					343,509

**UPLAND BORO, DELAWARE County**  
**BALANCE SHEET**  
December 31, 2023

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									736,771	736,771
240-259	Current Portion of Long-Term Debt and Other Credits									100,966	100,966
<b>Total Liabilities and Other Credits</b>		401,050				70,238				837,737	1,309,025
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	446,739	590,492	975,438	1,780	115,856					2,130,305
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		446,739	590,492	975,438	1,780	115,856					2,130,305
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											3,439,330

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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	281,644						281,644
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	741,992						741,992
310.20	Earned Income Taxes / Wage Taxes	1,961,878						1,961,878
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	160,653						160,653
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: Parking Tax (percent)		21,492					21,492
	Other: _____							
<b>Total Taxes</b>		3,146,167	21,492					3,167,659

**Licenses and Permits**

320-322	All Other Licenses and Permits	304,518						304,518
321.80	Cable Television Franchise Fees	40,800						40,800
<b>Total Licenses and Permits</b>		345,318						345,318

**Fines and Forfeits**

330-332	Fines and Forfeits	64,936						64,936
<b>Total Fines and Forfeits</b>		64,936						64,936

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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**

<b>Interest, Rents and Royalties</b>							
341.00	Interest Earnings	31,556	31,586	32,446			95,588
342.00	Rents and Royalties	18,000			943,411		961,411
<b>Total Interest, Rents and Royalties</b>		49,556	31,586	32,446	943,411		1,056,999

<b>Federal</b>							
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						
353.00	Federal Payments in Lieu of Taxes						
<b>Total Federal</b>							

<b>State</b>							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	85,879					85,879
355.01	Public Utility Realty Tax (PURTA)						
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		79,556				79,556
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid	151,525					151,525
355.07	Foreign Fire Insurance Tax Distribution	18,315					18,315
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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							
<b>Total State</b>		255,719	79,556					335,275

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	13,177						13,177
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		13,177						13,177

Charges for Service								
361.00	General Government	1,175						1,175
362.00	Public Safety	221,226						221,226
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)	224,623						224,623
364.60	Host Municipality Benefit Fee for Solid Waste Facility	125						125
364.00	All Other Charges for Sanitation Services	36,600						36,600
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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							
<b>Total Charges for Service</b>		483,749						483,749

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		16,671					16,671
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	17,890						17,890
<b>Total Unclassified Operating Revenues</b>		17,890	16,671					34,561

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	21,000						21,000
392.00	Interfund Operating Transfers	645,468		122,756	5,476			773,700
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2023

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	22,943					22,943
<b>Total Other Financing Sources</b>		689,411		122,756	5,476		817,643

**TOTAL REVENUES**

5,065,923	149,305	32,446	122,756	948,887			6,319,317
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	15,325					15,325
401.00	Executive (Manager or Mayor)	50,097					50,097
402.00	Auditing Services / Financial Administration	21,291					21,291
403.00	Tax Collection	9,991					9,991
404.00	Solicitor / Legal Services	72,369					72,369
405.00	Secretary / Clerk	50,613					50,613
406.00	Other General Government Administration	301,607	2				301,609
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	122,056					122,056
409.00	General Government Buildings and Plant	132,371					132,371
<b>Total General Government</b>		775,720	2				775,722

**Public Safety**

410.00	Police	1,748,279					1,748,279
411.00	Fire	78,527					78,527
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	208,288					208,288

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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							
<b>Total Public Safety</b>		2,035,094						2,035,094

**Health and Human Services**

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	524,637						524,637
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		524,637						524,637

**Public Works - Highways and Streets**

430.00	General Services - Administration	246,246						246,246
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices							
434.00	Street Lighting	27,293						27,293

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2023

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**

<b>Public Works - Highways and Streets</b>							
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	88,382					88,382
439.00	Highway Construction and Rebuilding Projects						
<b>Total Public Works - Highways and Streets</b>		273,539	88,382				361,921

<b>Other Public Works Enterprises</b>							
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						
<b>Total Other Public Works Enterprises</b>							

<b>Culture and Recreation</b>							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	36,845					36,845

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2023

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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation		24,046					24,046
<b>Total Culture and Recreation</b>		36,845	24,046					60,891

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing				779,251			779,251
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>					779,251			779,251

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)				98,571			98,571
472.00	Debt Interest (short-term and long-term)				24,185			24,185
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>					122,756			122,756

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	165,627				16,989		182,616
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2023

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	139,709						139,709
487.00	Other Group Insurance Benefits	228,957						228,957
<b>Total Employer Paid Benefits and Withholding Items</b>		534,293			16,989			551,282

**Insurance**

486.00	Insurance, Casualty, and Surety	452,706			68,715			521,421
<b>Total Insurance</b>		452,706			68,715			521,421

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

**Other Financing Uses**

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	128,232	645,468					773,700
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		128,232	645,468					773,700

**TOTAL EXPENDITURES**

		4,761,066	757,898		122,756	864,955		6,506,675
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		304,857	-608,593	32,446		83,932		-187,358
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**UPLAND BORO**  
December 31, 2023

**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
<b>General Obligation Bonds and Notes</b>											
Note A-2	Note	2012	2032	652,000	555,000		50,000		505,000		505,000
Note	Note	2009	2029	850,000	381,308		48,571		332,737		332,737
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	837,737
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	837,737

**UPLAND BORO, DELAWARE County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	60,657	58,221	118,878
Health			
Housing	46,798	29,503	76,301
Libraries			
Mass Transit			
Parks	3,050		3,050
Police	60,360	14,550	74,910
Recreation			
Sewer			
Solid Waste			
Streets / Highways		72,288	72,288
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	170,865	174,562	345,427

**EMPLOYEE COMPENSATION**

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

2,072,248

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

Signed: JOHN R HANNA III Appointed Auditor/CPA

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December 31, 2023

**NOTES / COMMENTS**

Balance sheet includes the following amount in credit card liability: \$6,646 reported as "All Other Current Liability".

Balance sheet includes the following amounts in escrow funds: \$45,417 in the General Fund reported as "Other Current Asset" and "All Other Current Liability". \$57,284 in the Enterprise Fund reported as "Other Current Asset" and "All Other Current Liability".

Balance sheet includes the following amounts in Due from General Fund: \$15,529 in the Special Revenue Fund reported as "Due From Other Funds". \$315,710 in the Capital Projects Fund reported as "Due From Other Funds".

Balance sheet includes the following amount in Due From Enterprise Fund: \$12,269 in the General Fund reported as "Due From Other Funds".