

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
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2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

461685 UPPER SALFORD TWP, MONTGOMERY COUNTY

2023-06230-0000 4/11/2023 12:51 PM # 13903651
Receipt#2023-6-00772 Fee:\$68.50 Auditors Report
Main (Public)
MontCo Prothonotary



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UPPER SALFORD TWP, MONTGOMERY 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									510,000	510,000
240-259	Current Portion of Long-Term Debt and Other Credits	9,919									9,919
Total Liabilities and Other Credits		9,919								510,000	519,919
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								8,887,776		8,887,776
270-289	Fund Balance / Retained Earnings on 12/31	675,064	22,893					147,263			845,220
291-299	Other Equity										
Total Fund and Account Group Equity		675,064	22,893					147,263	8,887,776		9,732,996
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											10,252,915

UPPER SALFORD TWP, MONTGOMERY 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	329,673						329,673
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	9,933						9,933
310.10	Real Estate Transfer Taxes	90,836						90,836
310.20	Earned Income Taxes / Wage Taxes	743,329						743,329
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		1,173,771						1,173,771

Licenses and Permits								
320-322	All Other Licenses and Permits	47,446						47,446
321.80	Cable Television Franchise Fees	59,043						59,043
Total Licenses and Permits		106,489						106,489

Fines and Forfeits								
330-332	Fines and Forfeits	619						619
Total Fines and Forfeits		619						619

UPPER SALFORD TWP, MONTGOMERY 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

Interest, Rents and Royalties							
341.00	Interest Earnings	840	92				932
342.00	Rents and Royalties	126,071					126,071
Total Interest, Rents and Royalties		126,911	92				127,003

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	177,167					177,167
353.00	Federal Payments in Lieu of Taxes						
Total Federal		177,167					177,167

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	388,181					388,181
355.01	Public Utility Realty Tax (PURTA)	1,075					1,075
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		122,206				122,206
355.04	Alcoholic Beverage Licenses	600					600
355.05	General Municipal Pension System State Aid	12,055					12,055
355.07	Foreign Fire Insurance Tax Distribution	25,412					25,412
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, 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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		427,323	122,206					549,529

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	16,137						16,137
362.00	Public Safety	605						605
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	2,500						2,500
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	4,200						4,200
368.00	Airports							

UPPER SALFORD TWP, MONTGOMERY 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

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							
Total Charges for Service		23,442						23,442

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	5,340		19,318				24,658
388.00	Fiduciary Fund Pension Contributions					13,387		13,387
389.00	All Other Unclassified Operating Revenues	568				25,610		26,178
Total Unclassified Operating Revenues		5,908		19,318		38,997		64,223

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

UPPER SALFORD TWP, MONTGOMERY 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

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	57					57
Total Other Financing Sources		57					57

TOTAL REVENUES	2,041,687	122,298		19,318		38,997	2,222,300
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	9,270					9,270
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	2,173					2,173
403.00	Tax Collection	24,520					24,520
404.00	Solicitor / Legal Services	38,793					38,793
405.00	Secretary / Clerk	92,351					92,351
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	22,842					22,842
409.00	General Government Buildings and Plant	59,722					59,722
Total General Government		249,671					249,671

Public Safety							
410.00	Police						
411.00	Fire	144,750					144,750
412.00	Ambulance / Rescue	14,000					14,000
413.00	UCC and Code Enforcement	39,078					39,078

UPPER SALFORD TWP, MONTGOMERY 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

Public Safety							
414.00	Planning and Zoning	26,430					26,430
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		224,258					224,258

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						
Total Public Works - Sanitation							

Public Works - Highways and Streets							
430.00	General Services - Administration	133,765					133,765
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	24,676					24,676
433.00	Traffic Control Devices	2,195	15,107				17,302
434.00	Street Lighting	99	3,609				3,708

UPPER SALFORD TWP, MONTGOMERY 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

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	28					28
437.00	Repairs of Tools and Machinery	28,246					28,246
438.00	Maintenance and Repairs of Roads and Bridges	8,545	97,934				106,479
439.00	Highway Construction and Rebuilding Projects	3,955	78,199				82,154
Total Public Works - Highways and Streets		201,509	194,849				396,358

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	2,750					2,750
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		2,750					2,750

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation	1,770					1,770
454.00	Parks	878,907					878,907

UPPER SALFORD TWP, MONTGOMERY 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	16,000						16,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	1,572						1,572
Total Culture and Recreation		898,249						898,249

Community Development								
461.00	Conservation of Natural Resources	7,757						7,757
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		7,757						7,757

Debt Service								
471.00	Debt Principal (short-term and long-term)	167,000						167,000
472.00	Debt Interest (short-term and long-term)	6,640						6,640
475.00	Fiscal Agent Fees							
Total Debt Service		173,640						173,640

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	24,316						24,316
482.00	Judgments and Losses						57,720	57,720
483.00	Pension / Retirement Fund Contributions	15,012						15,012

UPPER SALFORD TWP, MONTGOMERY 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						
487.00	Other Group Insurance Benefits	189,015					189,015
Total Employer Paid Benefits and Withholding Items		228,343				57,720	286,063

Insurance

486.00	Insurance, Casualty, and Surety	58,039					58,039
Total Insurance		58,039					58,039

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

2,044,216	194,849					57,720	2,296,785
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

-2,529	-72,551		19,318			-18,723	-74,485
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UPPER SALFORD 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											
Wilmington Trust	Note	2009	2024	1,375,000	273,000		96,000		177,000		177,000
Wells Fargo	Note	2013	2028	325,000	163,000		22,000		141,000		141,000
Wells Fargo	Note	2020	2030	200,000	181,000		19,000		162,000		162,000
Wells Fargo	Note	2020	2023	89,000	60,000		30,000		30,000		30,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	510,000
Capitalized lease obligations	0
Net debt	510,000

UPPER SALFORD TWP, MONTGOMERY 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	202,768		202,768
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	202,768		202,768

EMPLOYEE COMPENSATION

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

312,104

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, 2022. 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, 2022, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Virginia McElroy Elected Auditor

Virginia McElroy

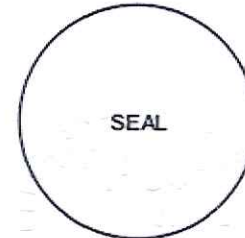
Louann Pullen Elected Auditor

Louann Pullen

Sue Barrick Elected Auditor

Sue Barrick

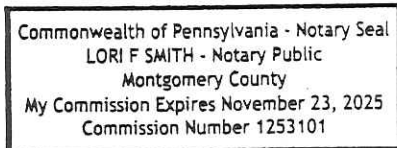
Subscribed and sworn to before me this 27 day of March, 2023.



Signed:

[Handwritten Signature]

Witness (Controller)/Auditor (Auditors)



December 31, 2022

NOTES / COMMENTS