

**2024 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, 2024

		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
Assets and Other Debits											
100-120	Cash and Investments	98,155	584,929	619,104	1,780	135,804					1,439,772
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	12,269	15,529	388,157							415,955
131-139, 150-159	Other Current Assets	24,327				61,435					85,762
160-169	Fixed Assets										
180-189	Other Debits									736,569	736,569
Total Assets and Other Debits		134,751	600,458	1,007,261	1,780	197,239				736,569	2,678,058

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	14,349									14,349
200-209, 231-239	All Other Current Liabilities	28,973				62,120					91,093
230.00	Due To Other Funds	403,686				12,269					415,955

UPLAND BORO, DELAWARE County

BALANCE SHEET

December 31, 2024

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Liabilities and Other Credits											
260-269	Long-Term-Liabilities									632,824	632,824
240-259	Current Portion of Long-Term Debt and Other Credits									103,745	103,745
Total Liabilities and Other Credits		447,008				74,389				736,569	1,257,966
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	-312,257	600,458	1,007,261	1,780	122,850					1,420,092
291-299	Other Equity										
Total Fund and Account Group Equity		-312,257	600,458	1,007,261	1,780	122,850					1,420,092
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,678,058

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	140,321						140,321
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	40,748						40,748
310.20	Earned Income Taxes / Wage Taxes	1,895,500						1,895,500
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	147,902						147,902
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: Parking Tax (percent)		26,866					26,866
	Other: _____							
Total Taxes		2,224,471	26,866					2,251,337

Licenses and Permits								
320-322	All Other Licenses and Permits	268,723						268,723
321.80	Cable Television Franchise Fees	37,457						37,457
Total Licenses and Permits		306,180						306,180

Fines and Forfeits								
330-332	Fines and Forfeits	57,453						57,453
Total Fines and Forfeits		57,453						57,453

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	31,977	23,159	31,823				86,959
342.00	Rents and Royalties	18,000			1,100,433			1,118,433
Total Interest, Rents and Royalties		49,977	23,159	31,823	1,100,433			1,205,392

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							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	100,825						100,825
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		79,030					79,030
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	176,164						176,164
355.07	Foreign Fire Insurance Tax Distribution	18,546						18,546
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, 2024

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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		295,535	79,030					374,565

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	15,499						15,499
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		15,499						15,499

Charges for Service								
361.00	General Government	24,744						24,744
362.00	Public Safety	134,137						134,137
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)	227,462						227,462
364.60	Host Municipality Benefit Fee for Solid Waste Facility	100						100
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, 2024

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		423,043						423,043

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		31,152					31,152
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	8,753			3,662			12,415
Total Unclassified Operating Revenues		8,753	31,152		3,662			43,567

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	475,000			122,603	1,374		598,977
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, 2024

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	59,021				27,370		86,391
Total Other Financing Sources		534,021			122,603	28,744		685,368
TOTAL REVENUES		3,914,932	160,207	31,823	122,603	1,132,839		5,362,404

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,396						17,396
401.00	Executive (Manager or Mayor)	55,185						55,185
402.00	Auditing Services / Financial Administration	44,067						44,067
403.00	Tax Collection	11,029						11,029
404.00	Solicitor / Legal Services	58,857						58,857
405.00	Secretary / Clerk	54,662						54,662
406.00	Other General Government Administration	264,214	9					264,223
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	87,253						87,253
409.00	General Government Buildings and Plant	130,644						130,644
Total General Government		723,307	9					723,316

Public Safety								
410.00	Police	1,648,056						1,648,056
411.00	Fire	79,953						79,953
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	138,179						138,179

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
Total Public Safety		1,866,188						1,866,188

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)	544,324						544,324
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		544,324						544,324

Public Works - Highways and Streets

430.00	General Services - Administration	184,176						184,176
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices							
434.00	Street Lighting	46,172						46,172

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		122,513					122,513
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		230,348	122,513					352,861

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	33,496						33,496

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation		27,719					27,719
Total Culture and Recreation		33,496	27,719					61,215

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing				571,517			571,517
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development					571,517			571,517

Debt Service								
471.00	Debt Principal (short-term and long-term)				101,168			101,168
472.00	Debt Interest (short-term and long-term)				21,435			21,435
475.00	Fiscal Agent Fees							
Total Debt Service					122,603			122,603

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	154,660				16,886		171,546
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

UPLAND BORO, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	142,315						142,315
487.00	Other Group Insurance Benefits	286,150						286,150
Total Employer Paid Benefits and Withholding Items		583,125			16,886			600,011

Insurance								
486.00	Insurance, Casualty, and Surety	569,163			62,442			631,605
Total Insurance		569,163			62,442			631,605

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	123,977			475,000			598,977
493.00	All Other Financing Uses							
Total Other Financing Uses		123,977			475,000			598,977

TOTAL EXPENDITURES	4,673,928	150,241		122,603	1,125,845			6,072,617
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-758,996	9,966	31,823		6,994			-710,213
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UPLAND BORO
December 31, 2024

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											
Note A-2	Note	2012	2032	652,000	505,000		51,000		454,000		454,000
Note	Note	2009	2029	850,000	332,737		50,168		282,569		282,569
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	736,569
Capitalized lease obligations	0
Net debt	736,569

UPLAND BORO, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,200	11,385	15,585
Health			
Housing	14,738	50,030	64,768
Libraries			
Mass Transit			
Parks			
Police	16,090		16,090
Recreation			
Sewer			
Solid Waste			
Streets / Highways		39,820	39,820
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	35,028	101,235	136,263

EMPLOYEE COMPENSATION

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

1,954,569

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

SIGNATURE AND VERIFICATION

Signed: JOHN R HANNA III Appointed Auditor/CPA

December 31, 2024

NOTES / COMMENTS

Balance sheet includes the following amount in credit card liability: \$4,646 reported as "All Other Current Liability".

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

Balance sheet includes the following amounts in Due From General Fund: \$15,529 in the Special Revenue Fund reported as "Due From Other Funds". \$388,157 in the Capital Projects Fund reported as "Due From Other Funds".

Balance sheet includes the following amounts in escrow funds: \$24,327 in the General Fund reported as "Other Current Asset" and "All Other Current Liability". \$61,435 in the Enterprise Fund reported as "Other Current Asset" and "All Other Current Liability".