

**2019 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631595 SOMERSET TWP, WASHINGTON COUNTY

SOMERSET TWP, WASHINGTON County

BALANCE SHEET

December 31, 2019

		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		2,637	255,453								258,090
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	469,453	3,314,973								3,784,426
291-299	Other Equity										
Total Fund and Account Group Equity		469,453	3,314,973								3,784,426
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,042,516

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	181,031	52,619					233,650
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	6,916						6,916
310.10	Real Estate Transfer Taxes	55,753						55,753
310.20	Earned Income Taxes / Wage Taxes	353,736						353,736
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	9,156						9,156
310.60	Amusement / Admission Taxes	38,947						38,947
310.70	Mechanical Device Taxes	3,460						3,460
310.90	Other: _____							
	Other: _____							
Total Taxes		648,999	52,619					701,618

Licenses and Permits								
320-322	All Other Licenses and Permits	2,245						2,245
321.80	Cable Television Franchise Fees	21,519						21,519
Total Licenses and Permits		23,764						23,764

Fines and Forfeits								
330-332	Fines and Forfeits	6,773						6,773
Total Fines and Forfeits		6,773						6,773

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	8,785	83,012					91,797
342.00	Rents and Royalties	92,356						92,356
Total Interest, Rents and Royalties		101,141	83,012					184,153

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							
355.01	Public Utility Realty Tax (PURTA)	619						619
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		290,185					290,185
355.04	Alcoholic Beverage Licenses	800						800
355.05	General Municipal Pension System State Aid	32,939						32,939
355.07	Foreign Fire Insurance Tax Distribution	17,007						17,007
355.08	Local Share Assessment/Gaming Proceeds	51,840						51,840
355.09	Marcellus Shale Impact Fee Distribution		605,821					605,821

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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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		103,205	896,006					999,211

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	2,053						2,053
362.00	Public Safety	14,973	240					15,213
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	35						35
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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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		17,061	240					17,301

Unclassified Operating Revenues								
383.00	Special Assessments	922	11,476					12,398
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	3,256						3,256
Total Unclassified Operating Revenues		4,178	11,476					15,654

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	9,610						9,610
392.00	Interfund Operating Transfers		54,011					54,011
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	14,074						14,074
Total Other Financing Sources		23,684	54,011					77,695

TOTAL REVENUES

928,805	1,097,364						2,026,169
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	13,076						13,076
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	9,190						9,190
403.00	Tax Collection	15,082						15,082
404.00	Solicitor / Legal Services	2,045						2,045
405.00	Secretary / Clerk	77,249						77,249
406.00	Other General Government Administration	25,860						25,860
407.00	IT-Networking Services-Data Processing	2,877						2,877
408.00	Engineering Services	192						192
409.00	General Government Buildings and Plant	90,323						90,323
Total General Government		235,894						235,894

Public Safety

410.00	Police							
411.00	Fire	21,862	38,550					60,412
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	6,041						6,041

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	205						205
415.00	Emergency Management and Communications	146						146
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		28,254	38,550					66,804

Health and Human Services

420.00-425.00	Health and Human Services	2,025						2,025
Total Health and Human Services		2,025						2,025

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	96,436	209,449					305,885
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	11,248	11,580					22,828
433.00	Traffic Control Devices	2,287						2,287
434.00	Street Lighting							

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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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 Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	6,128	758					6,886
437.00	Repairs of Tools and Machinery	32,278	22,609					54,887
438.00	Maintenance and Repairs of Roads and Bridges	389,660						389,660
439.00	Highway Construction and Rebuilding Projects		114,545					114,545
Total Public Works - Highways and Streets		538,037	358,941					896,978

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	136						136

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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							
Total Culture and Recreation		136						136

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	33,314						33,314

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	19,080						19,080
487.00	Other Group Insurance Benefits	40,127						40,127
Total Employer Paid Benefits and Withholding Items		92,521						92,521

Insurance								
486.00	Insurance, Casualty, and Surety	10,512						10,512
Total Insurance		10,512						10,512

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	543	895					1,438
Total Unclassified Operating Expenditures		543	895					1,438

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	54,011						54,011
493.00	All Other Financing Uses							
Total Other Financing Uses		54,011						54,011

TOTAL EXPENDITURES	961,933	398,386						1,360,319
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-33,128	698,978						665,850
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SOMERSET TWP
December 31, 2019

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											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

SOMERSET TWP, WASHINGTON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

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		171,763	171,763
Water			
Other: Public Works	242,870	68,782	311,652
TOTAL CAPITAL EXPENDITURES	242,870	240,545	483,415

EMPLOYEE COMPENSATION

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

428,092

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

SIGNATURE AND VERIFICATION

Signed: Maher Dussel Appointed Auditor/CPA

December 31, 2019

NOTES / COMMENTS

The prior year DCED report included a deferred contribution plan which is not required to be reported. Deferred contribution plans do not qualify as a trust as the Township does not control the asset.