

DCED-CLGS-30 (9-09)

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Approved by DCED:

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**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631595 SOMERSET TWP, WASHINGTON COUNTY

SOMERSET TWP, WASHINGTON 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		152,154	253,873								406,027
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	1,048,203	3,479,595								4,527,798
291-299	Other Equity										
Total Fund and Account Group Equity		1,048,203	3,479,595								4,527,798
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,933,825

SOMERSET TWP, WASHINGTON 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	183,638	55,467					239,105
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	6,951						6,951
310.10	Real Estate Transfer Taxes	48,581						48,581
310.20	Earned Income Taxes / Wage Taxes	396,041						396,041
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	7,232						7,232
310.60	Amusement / Admission Taxes	49,560						49,560
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		692,003	55,467					747,470

Licenses and Permits								
320-322	All Other Licenses and Permits	3,305						3,305
321.80	Cable Television Franchise Fees	21,346						21,346
Total Licenses and Permits		24,651						24,651

Fines and Forfeits								
330-332	Fines and Forfeits	3,321						3,321
Total Fines and Forfeits		3,321						3,321

SOMERSET TWP, WASHINGTON 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	16,046	68,990					85,036
342.00	Rents and Royalties	139,067						139,067
Total Interest, Rents and Royalties		155,113	68,990					224,103

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	138,932						138,932
353.00	Federal Payments in Lieu of Taxes							
Total Federal		138,932						138,932

State								
354.03	Highways and Streets	38,076						38,076
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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		262,583					262,583
355.04	Alcoholic Beverage Licenses	600						600
355.05	General Municipal Pension System State Aid	32,791						32,791
355.07	Foreign Fire Insurance Tax Distribution	18,433						18,433
355.08	Local Share Assessment/Gaming Proceeds	71,216						71,216
355.09	Marcellus Shale Impact Fee Distribution	565,536						565,536

SOMERSET TWP, WASHINGTON 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		726,652	262,583					989,235

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	3,146						3,146
362.00	Public Safety	26,668						26,668
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							

SOMERSET TWP, WASHINGTON 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		29,814						29,814

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,525						6,525
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		6,525						6,525

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							

SOMERSET TWP, WASHINGTON 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	259,988	746				260,734
Total Other Financing Sources		259,988	746				260,734
TOTAL REVENUES		2,036,999	387,786				2,424,785

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	14,938					14,938
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	6,725					6,725
403.00	Tax Collection	10,027					10,027
404.00	Solicitor / Legal Services	11,176					11,176
405.00	Secretary / Clerk	57,306					57,306
406.00	Other General Government Administration	21,749					21,749
407.00	IT-Networking Services-Data Processing	2,954					2,954
408.00	Engineering Services	16,226					16,226
409.00	General Government Buildings and Plant	139,290					139,290
Total General Government		280,391					280,391

Public Safety							
410.00	Police						
411.00	Fire	72,781					72,781
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	25,920					25,920

SOMERSET TWP, WASHINGTON 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	16,336					16,336
415.00	Emergency Management and Communications	604					604
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		115,641					115,641

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	33,679	6,687				40,366
431.00	Cleaning of Streets and Gutters		43,178				43,178
432.00	Winter Maintenance -- Snow Removal		51,780				51,780
433.00	Traffic Control Devices						
434.00	Street Lighting						

SOMERSET TWP, WASHINGTON 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		36,467				36,467
437.00	Repairs of Tools and Machinery	2,864	32,958				35,822
438.00	Maintenance and Repairs of Roads and Bridges	392,063	146,615				538,678
439.00	Highway Construction and Rebuilding Projects	788,294					788,294
Total Public Works - Highways and Streets		1,216,900	317,685				1,534,585

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						

SOMERSET TWP, WASHINGTON 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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation								

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	31,808						31,808
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	30,632						30,632

SOMERSET TWP, WASHINGTON 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	22,963						22,963
487.00	Other Group Insurance Benefits	166,286						166,286
Total Employer Paid Benefits and Withholding Items		251,689						251,689

Insurance

486.00	Insurance, Casualty, and Surety	19,969						19,969
Total Insurance		19,969						19,969

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	27,286						27,286
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
Total Other Financing Uses		27,286						27,286

TOTAL EXPENDITURES

		1,911,876	317,685					2,229,561
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		125,123	70,101					195,224

SOMERSET 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											
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, 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		788,294	788,294
Water			
Other _____			
TOTAL CAPITAL EXPENDITURES		788,294	788,294

EMPLOYEE COMPENSATION

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

398,831

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

SIGNATURE AND VERIFICATION

Signed: Mark C Turnley CPA Appointed Auditor/CPA

December 31, 2022

NOTES / COMMENTS

SOMERSET TOWNSHIP
WASHINGTON COUNTY, PENNSYLVANIA
COMBINED BALANCE SHEET - ALL FUND TYPES
DECEMBER 31, 2022

ASSETS

Cash and Investments	\$ 4,781,671
Other Assets	152,154
Total Assets	<u>\$ 4,933,825</u>

LIABILITIES AND FUND EQUITY

Total Liabilities	<u>\$ 406,027</u>
Fund Balance	<u>4,527,798</u>
Total Fund Equity	<u>\$ 4,527,798</u>
Total Liabilities and Fund Equity	<u>\$ 4,933,825</u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

Revenue and Other Financing Sources	
Taxes	\$ 747,470
Licenses and Permits	24,651
Fines and Forfeitures	3,321
Interest and Rents	224,103
Intergovernmental	1,128,167
Charges for Services	29,814
Miscellaneous	6,525
Other Financing Sources	260,734
Total Revenue and Other Financing Sources	<u>\$ 2,424,785</u>
Expenditures and Other Financing Uses	
General Government	\$ 280,391
Public Safety	115,641
Public Works	1,534,585
Insurance and Benefits	271,658
Miscellaneous	27,286
Total Expenditures and Other Financing Uses	<u>\$ 2,229,561</u>
Excess Revenue & Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 195,224
FUND BALANCE - JANUARY 1, 2022	<u>4,332,574</u>
FUND BALANCE - DECEMBER 31, 2022	<u>\$ 4,527,798</u>
GENERAL OBLIGATION NOTES AND LEASES OUTSTANDING 12/31/2022	<u>\$ -</u>

ASSESSED VALUATION

The assessed valuation of the taxable property in Somerset Township for the year ended December 31, 2022 was \$ 214,510,100

NOTICE OF AUDITOR'S REPORT OF SOMERSET TOWNSHIP

The above concise financial statements were prepared to comply with the Township Code and consequently do not conform to generally accepted accounting principles. A complete copy of the Annual Audit and Financial Report is available for public review at the Township office.