

DCED-CLGS-30 (9-09)

Received by DCED: 02/29/2024
Approved by DCED:

Department of Community & Economic Development
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**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631595 SOMERSET TWP, WASHINGTON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

SOMERSET TWP, WASHINGTON County

BALANCE SHEET

December 31, 2021

		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	1,019,767	3,566,680								4,586,447
140-144	Tax Receivable										
121-129 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds		96,687								96,687
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,019,767	3,663,367								4,683,134
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities		253,873								253,873
230.00	Due To Other Funds	96,687			2						96,687

SOMERSET TWP, WASHINGTON County
BALANCE SHEET
 December 31, 2021

		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		96,687	253,873								350,560
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	923,080	3,409,494								4,332,574
291-299	Other Equity										
Total Fund and Account Group Equity		923,080	3,409,494								4,332,574
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,683,134

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	184,322	55,162					239,484
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	6,967						6,967
310.10	Real Estate Transfer Taxes	38,774						38,774
310.20	Earned Income Taxes / Wage Taxes	345,882						345,882
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	6,541						6,541
310.60	Amusement / Admission Taxes	48,924						48,924
310.70	Mechanical Device Taxes	660						660
310.90	Other: _____							
	Other: _____							
Total Taxes		632,070	55,162					687,232

Licenses and Permits								
320-322	All Other Licenses and Permits	525						525
321.80	Cable Television Franchise Fees	19,821						19,821
Total Licenses and Permits		20,346						20,346

Fines and Forfeits								
330-332	Fines and Forfeits	9,059						9,059
Total Fines and Forfeits		9,059	4					9,059

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	2,026	59,385				61,411
342.00	Rents and Royalties	111,266					111,266
Total Interest, Rents and Royalties		113,292	59,385				172,677

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	138,059					138,059
353.00	Federal Payments in Lieu of Taxes						
Total Federal		138,059					138,059

State							
354.03	Highways and Streets	18,249					18,249
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	35,000					35,000
355.01	Public Utility Realty Tax (PURTA)	677					677
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Tumback		263,912				263,912
355.04	Alcoholic Beverage Licenses	200					200
355.05	General Municipal Pension System State Aid	33,581					33,581
355.07	Foreign Fire Insurance Tax Distribution	15,335					15,335
355.08	Local Share Assessment/Gaming Proceeds	69,838					69,838
355.09	Marcellus Shale Impact Fee Distribution	337,060		5			337,060

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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		509,940	263,912				773,852

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	27,815					27,815
362.00	Public Safety	1,840					1,840
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, 2021

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		29,655						29,655

Unclassified Operating Revenues								
383.00	Special Assessments							
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							
Total Unclassified Operating Revenues								

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, 2021

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	53,169					53,169
Total Other Financing Sources		53,169					53,169

TOTAL REVENUES	1,505,590	378,459					1,884,049
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	12,897					12,897
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	9,380					9,380
403.00	Tax Collection	10,140					10,140
404.00	Solicitor / Legal Services	10,544					10,544
405.00	Secretary / Clerk	53,105					53,105
406.00	Other General Government Administration	48,535					48,535
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	6,696					6,696
409.00	General Government Buildings and Plant	38,705					38,705
Total General Government		190,002					190,002

Public Safety							
410.00	Police						
411.00	Fire	71,947					71,947
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	19,712					19,712

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	2,875					2,875
415.00	Emergency Management and Communications	739					739
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		95,273					95,273

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	22,035	31,600				53,635
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	1,400	59,173				60,573
433.00	Traffic Control Devices	21,920	9,590				31,510
434.00	Street Lighting			0			

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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		15,579				15,579
437.00	Repairs of Tools and Machinery	2,427	66,010				68,437
438.00	Maintenance and Repairs of Roads and Bridges	332,921	42,592				375,513
439.00	Highway Construction and Rebuilding Projects		605,251				605,251
Total Public Works - Highways and Streets		380,703	829,795				1,210,498

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		10				

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	30,511						30,511
482.00	Judgments and Losses		11					
483.00	Pension / Retirement Fund Contributions	34,635						34,635

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	30,420					30,420
487.00	Other Group Insurance Benefits	153,961					153,961
Total Employer Paid Benefits and Withholding Items		249,527					249,527

Insurance							
486.00	Insurance, Casualty, and Surety	19,779					19,779
Total Insurance		19,779					19,779

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures		226				226
Total Unclassified Operating Expenditures			226				226

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	935,284	830,021					1,765,305
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	570,306	-451,562					118,744
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SOMERSET TWP
December 31, 2021

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, 2021

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	29,900		29,900
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	29,900		29,900

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, 2021

NOTES / COMMENTS

SOMERSET TOWNSHIP
WASHINGTON COUNTY, PENNSYLVANIA
COMBINED BALANCE SHEET - ALL FUND TYPES
DECEMBER 31, 2021

ASSETS

Cash and Investments	\$ 4,586,447
Other Assets	96,687
Total Assets	\$ 4,683,134

LIABILITIES AND FUND EQUITY

Total Liabilities	<u>\$ 350,560</u>
Fund Balance	4,332,574
Total Fund Equity	<u>\$ 4,332,574</u>
Total Liabilities and Fund Equity	<u>\$ 4,683,134</u>

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021

Revenue and Other Financing Sources	
Taxes	\$ 687,232
Licenses and Permits	20,346
Fines and Forfeitures	9,059
Interest and Rents	172,677
Intergovernmental	911,911
Charges for Services	29,655
Other Financing Sources	53,169
Total Revenue and Other Financing Sources	<u>\$ 1,884,049</u>
Expenditures and Other Financing Uses	
General Government	\$ 190,002
Public Safety	95,273
Public Works	1,210,498
Insurance and Benefits	269,306
Miscellaneous	226
Total Expenditures and Other Financing Uses	<u>\$ 1,765,305</u>
Excess Revenue & Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 118,744
FUND BALANCE - JANUARY 1, 2021	<u>4,213,830</u>
FUND BALANCE - DECEMBER 31, 2021	<u>\$ 4,332,574</u>
GENERAL OBLIGATION NOTES AND LEASES OUTSTANDING 12/31/2021	<u><u>\$ -</u></u>

ASSESSED VALUATION

The assessed valuation of the taxable property in Somerset Township for the year ended December 31, 2021 was \$ 67,695,100

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.