

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631595 SOMERSET TWP, WASHINGTON COUNTY

SOMERSET TWP, WASHINGTON County

BALANCE SHEET

December 31, 2020

		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		44,640	253,873								298,513
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	352,774	3,861,056								4,213,830
291-299	Other Equity										
Total Fund and Account Group Equity		352,774	3,861,056								4,213,830
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,512,343

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	170,527	55,472					225,999
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	6,488						6,488
310.10	Real Estate Transfer Taxes	32,939						32,939
310.20	Earned Income Taxes / Wage Taxes	345,260						345,260
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	8,488						8,488
310.60	Amusement / Admission Taxes	48,448						48,448
310.70	Mechanical Device Taxes	4,400						4,400
310.90	Other: _____							
	Other: _____							
Total Taxes		616,550	55,472					672,022

Licenses and Permits

320-322	All Other Licenses and Permits	1,155						1,155
321.80	Cable Television Franchise Fees	21,203						21,203
Total Licenses and Permits		22,358						22,358

Fines and Forfeits

330-332	Fines and Forfeits	8,332						8,332
Total Fines and Forfeits		8,332						8,332

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	2,044	69,661					71,705
342.00	Rents and Royalties	60,334						60,334
Total Interest, Rents and Royalties		62,378	69,661					132,039

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		18,018					18,018
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		282,869					282,869
355.04	Alcoholic Beverage Licenses	600						600
355.05	General Municipal Pension System State Aid	34,467						34,467
355.07	Foreign Fire Insurance Tax Distribution	17,067						17,067
355.08	Local Share Assessment/Gaming Proceeds	56,994						56,994
355.09	Marcellus Shale Impact Fee Distribution		504,451					504,451

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		109,128	805,338					914,466

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	2,255						2,255
362.00	Public Safety	14,613						14,613
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, 2020

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		16,868						16,868

Unclassified Operating Revenues								
383.00	Special Assessments		227					227
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,825						1,825
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		1,825	227					2,052

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	103,886						103,886
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, 2020

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	98,279						98,279
Total Other Financing Sources		202,165						202,165
TOTAL REVENUES		1,039,604	930,698					1,970,302

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	13,795						13,795
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	8,609						8,609
403.00	Tax Collection	17,145						17,145
404.00	Solicitor / Legal Services	8,140						8,140
405.00	Secretary / Clerk	58,332						58,332
406.00	Other General Government Administration	42,952						42,952
407.00	IT-Networking Services-Data Processing	5,735						5,735
408.00	Engineering Services	3,870						3,870
409.00	General Government Buildings and Plant	99,794						99,794
Total General Government		258,372						258,372

Public Safety								
410.00	Police							
411.00	Fire	23,456	5,215					28,671
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	13,329						13,329

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	2,366						2,366
415.00	Emergency Management and Communications	315						315
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		39,466	5,215					44,681

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	52,360	27,635					79,995
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		26,237					26,237
433.00	Traffic Control Devices		13,730					13,730
434.00	Street Lighting							

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	891	7,146					8,037
437.00	Repairs of Tools and Machinery	22,966	33,482					56,448
438.00	Maintenance and Repairs of Roads and Bridges	329,205	37,263					366,468
439.00	Highway Construction and Rebuilding Projects	245,868	130,021					375,889
Total Public Works - Highways and Streets		651,290	275,514					926,804

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	223						223
Total Other Public Works Enterprises		223						223

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	99						99

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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		99						99

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	35,925						35,925

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	17,810						17,810
487.00	Other Group Insurance Benefits	130,987						130,987
Total Employer Paid Benefits and Withholding Items		184,722						184,722

Insurance								
486.00	Insurance, Casualty, and Surety	19,577						19,577
Total Insurance		19,577						19,577

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	2,534						2,534
Total Unclassified Operating Expenditures		2,534						2,534

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		103,886					103,886
493.00	All Other Financing Uses							
Total Other Financing Uses			103,886					103,886

TOTAL EXPENDITURES	1,156,283	384,615						1,540,898
---------------------------	-----------	---------	--	--	--	--	--	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-116,679	546,083						429,404
---	----------	---------	--	--	--	--	--	---------

SOMERSET TWP
December 31, 2020

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, 2020

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		243,545	243,545
Water			
Other: Public Works	25,800		25,800
TOTAL CAPITAL EXPENDITURES	25,800	243,545	269,345

EMPLOYEE COMPENSATION

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

407,216

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

SIGNATURE AND VERIFICATION

Signed: Maher Duessel Appointed Auditor/CPA

December 31, 2020

NOTES / COMMENTS