

DCED-CLGS-30 (9-09)

Received by DCED: 05/08/2024
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
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**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

631595 SOMERSET TWP, WASHINGTON COUNTY



BALANCE SHEET

SOMERSET TWP, WASHINGTON County
BALANCE SHEET
 December 31, 2023

| | | 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 | 851,189 | 3,759,925 | | | | | | | | 4,611,114 |
| 140-144 | Tax Receivable | | | | | | | | | | |
| 121-129, 145-149 | Accounts Receivable (excluding taxes) | | | | | | | | | | |
| 130.00 | Due From Other Funds | | 206,014 | | | | | | | | 206,014 |
| 131-139, 150-159 | Other Current Assets | | | | | | | | | | |
| 160-169 | Fixed Assets | | | | | | | | | | |
| 180-189 | Other Debits | | | | | | | | | | |
| Total Assets and Other Debits | | 851,189 | 3,965,939 | | | | | | | | 4,817,128 |
| Liabilities and Other Credits | | | | | | | | | | | |
| 210-229 | Payroll Taxes and Other Payroll Withholdings | | | | | | | | | | |
| 200-209, 231-239 | All Other Current Liabilities | | | | | | | | | | |
| 230.00 | Due To Other Funds | 206,014 | 253,873 | | | | | | | | 459,887 |

SOMERSET TWP, WASHINGTON County
BALANCE SHEET
 December 31, 2023

| | | 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 | | 206,014 | 253,873 | | | | | | | | 459,887 |
| 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 | 645,175 | 3,712,066 | | | | | | | | 4,357,241 |
| 291-299 | Other Equity | | | | | | | | | | |
| Total Fund and Account Group Equity | | 645,175 | 3,712,066 | | | | | | | | 4,357,241 |
| TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY | | | | | | | | | | | 4,817,128 |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | 178,842 | 53,860 | | | | | 232,502 |
| 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 | 7,486 | | | | | | 7,486 |
| 310.10 | Real Estate Transfer Taxes | 26,907 | | | | | | 26,907 |
| 310.20 | Earned Income Taxes / Wage Taxes | 427,527 | | | | | | 427,527 |
| 310.30 | Business Gross Receipts Taxes | | | | | | | |
| 310.40 | Occupation Taxes (levied under Act 511) | | | | | | | |
| 310.50 | Local Services Tax ** | 7,075 | | | | | | 7,075 |
| 310.60 | Amusement / Admission Taxes | 36,965 | | | | | | 36,965 |
| 310.70 | Mechanical Device Taxes | | | | | | | |
| 310.90 | Other: _____ | | | | | | | |
| | Other: _____ | | | | | | | |
| Total Taxes | | 684,602 | 53,860 | | | | | 738,462 |

| Licenses and Permits | | | | | | | | |
|-----------------------------------|---------------------------------|--------|--|--|--|--|--|--------|
| 320-322 | All Other Licenses and Permits | 500 | | | | | | 500 |
| 321.80 | Cable Television Franchise Fees | 16,113 | | | | | | 16,113 |
| Total Licenses and Permits | | 16,613 | | | | | | 16,613 |

| Fines and Forfeits | | | | | | | | |
|---------------------------------|--------------------|-------|--|--|--|--|--|-------|
| 330-332 | Fines and Forfeits | 7,695 | | | | | | 7,695 |
| Total Fines and Forfeits | | 7,695 | | | | | | 7,695 |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | 50,794 | 96,683 | | | | 147,477 |
| 342.00 | Rents and Royalties | 88,582 | | | | | 88,582 |
| Total Interest, Rents and Royalties | | 139,376 | 96,683 | | | | 236,059 |

| 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) | | | | | | |
| 355.02- 355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback | | 270,024 | | | | 270,024 |
| 355.04 | Alcoholic Beverage Licenses | 1,000 | | | | | 1,000 |
| 355.05 | General Municipal Pension System State Aid | 35,385 | | | | | 35,385 |
| 355.07 | Foreign Fire Insurance Tax Distribution | 18,016 | | | | | 18,016 |
| 355.08 | Local Share Assessment/Gaming Proceeds | 71,216 | | | | | 71,216 |
| 355.09 | Marcellus Shale Impact Fee Distribution | 629,900 | | | | | 629,900 |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | | 755,517 | 270,024 | | | | 1,025,541 |

| 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 | 2,570 | | | | | 2,570 |
| 362.00 | Public Safety | 23,151 | | | | | 23,151 |
| 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, 2023

| 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 | | 25,721 | | | | | | 25,721 |

| Unclassified Operating Revenues | | | | | | | | |
|--|--|--|--------|--|--|--|--|--------|
| 383.00 | Special Assessments | | | | | | | |
| 386.00 | Escheats (sale of personal property) | | | | | | | |
| 387.00 | Contributions and Donations from Private Sectors | | 20,718 | | | | | 20,718 |
| 388.00 | Fiduciary Fund Pension Contributions | | | | | | | |
| 389.00 | All Other Unclassified Operating Revenues | | | | | | | |
| Total Unclassified Operating Revenues | | | 20,718 | | | | | 20,718 |

| 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, 2023

| 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 | 54,890 | 99,202 | | | | 154,092 |
| Total Other Financing Sources | | 54,890 | 99,202 | | | | 154,092 |
| TOTAL REVENUES | | 1,684,414 | 540,487 | | | | 2,224,901 |

EXPENDITURES

| General Government | | | | | | | |
|---------------------------------|--|---------|--|--|--|--|---------|
| 400.00 | Legislative (Governing) Body | 19,909 | | | | | 19,909 |
| 401.00 | Executive (Manager or Mayor) | | | | | | |
| 402.00 | Auditing Services / Financial Administration | 3,398 | | | | | 3,398 |
| 403.00 | Tax Collection | 11,166 | | | | | 11,166 |
| 404.00 | Solicitor / Legal Services | 14,087 | | | | | 14,087 |
| 405.00 | Secretary / Clerk | 59,845 | | | | | 59,845 |
| 406.00 | Other General Government Administration | 37,865 | | | | | 37,865 |
| 407.00 | IT-Networking Services-Data Processing | 24,886 | | | | | 24,886 |
| 408.00 | Engineering Services | 6,706 | | | | | 6,706 |
| 409.00 | General Government Buildings and Plant | 127,226 | | | | | 127,226 |
| Total General Government | | 305,088 | | | | | 305,088 |

Public Safety

| | | | | | | | |
|--------|--------------------------|---------|--|--|--|--|---------|
| 410.00 | Police | | | | | | |
| 411.00 | Fire | 111,252 | | | | | 111,252 |
| 412.00 | Ambulance / Rescue | | | | | | |
| 413.00 | UCC and Code Enforcement | 26,057 | | | | | 26,057 |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | 61,216 | | | | | 61,216 |
| 415.00 | Emergency Management and Communications | 700 | | | | | 700 |
| 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 | | 199,225 | | | | | 199,225 |

| 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 | 33,537 | 9,514 | | | | 43,051 |
| 431.00 | Cleaning of Streets and Gutters | | | | | | |
| 432.00 | Winter Maintenance -- Snow Removal | 8,738 | 10,383 | | | | 19,121 |
| 433.00 | Traffic Control Devices | | | | | | |
| 434.00 | Street Lighting | | | | | | |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | | 14,905 | | | | | 14,905 |
| 437.00 | Repairs of Tools and Machinery | 25,965 | 74,585 | | | | | 100,550 |
| 438.00 | Maintenance and Repairs of Roads and Bridges | 457,528 | 197,249 | | | | | 654,777 |
| 439.00 | Highway Construction and Rebuilding Projects | 572,392 | 1,380 | | | | | 573,772 |
| Total Public Works - Highways and Streets | | 1,098,160 | 308,016 | | | | | 1,406,176 |

| 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, 2023

| 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 | 36,934 | | | | | | 36,934 |
| 482.00 | Judgments and Losses | | | | | | | |
| 483.00 | Pension / Retirement Fund Contributions | 36,107 | | | | | | 36,107 |

SOMERSET TWP, WASHINGTON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

| 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 | 21,258 | | | | | | 21,258 |
| 487.00 | Other Group Insurance Benefits | 240,930 | | | | | | 240,930 |
| Total Employer Paid Benefits and Withholding Items | | 335,229 | | | | | | 335,229 |

Insurance

| | | | | | | | | |
|------------------------|---------------------------------|---------------|--|--|--|--|--|---------------|
| 486.00 | Insurance, Casualty, and Surety | 20,422 | | | | | | 20,422 |
| Total Insurance | | 20,422 | | | | | | 20,422 |

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 | 129,318 | | | | | | 129,318 |
| 492.00 | Interfund Operating Transfers | | | | | | | |
| 493.00 | All Other Financing Uses | | | | | | | |
| Total Other Financing Uses | | 129,318 | | | | | | 129,318 |

TOTAL EXPENDITURES

| | | | | | | | | |
|---|--|-----------------|----------------|--|--|--|--|-----------------|
| | | 2,087,442 | 308,016 | | | | | 2,395,458 |
| EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES | | -403,028 | 232,471 | | | | | -170,557 |

SOMERSET TWP
December 31, 2023

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, 2023

| 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 | | 572,392 | 572,392 |
| Water | | | |
| Other: _____ | | | |
| TOTAL CAPITAL EXPENDITURES | | 572,392 | 572,392 |

EMPLOYEE COMPENSATION

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

482,807

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, 2023

NOTES / COMMENTS