



Municipal Statistics

2020 Annual Financial Report

RICHLAND TWP
- 022795
Current Status:
PENDING

- Balance Sheet
- Revenues
- Expenditures
- Debt Statement
- Capital Expenditures
- Final Review**

SUBMISSION DETAILS

Submission Details

Your form has been submitted to DCED on 3/27/2021

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

This satisfies your annual financial form filing requirement with DCED.
This copy of the report is for your records only- there is no need to send DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at municipalstatistics@pa.gov.

[Close](#) [Download PDF](#)

1 of 6

DCED-CLGS-30 (9-09)

Received by DCED: 03/27/2021
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

022795 RICHLAND TWP, ALLEGHENY COUNTY

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

022795 RICHLAND TWP, ALLEGHENY COUNTY

Independent Auditor's Report

Board of Supervisors Richland Township

We have audited the Cash Basis Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statements of Capital Expenditures and Employee Compensation – regulatory basis (Schedules) included in the 2020 Municipal Annual Audit and Financial Report of Richland Township (Township), Pennsylvania.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the Commonwealth of Pennsylvania Department of Community and Economic Development (DCED) to meet filing requirements in Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by the Township on the basis of the instructions provided by DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared on the cash basis of accounting, without financial statement disclosures, without cash flows, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons, and require all funds to be aggregated by fund type on the Schedules.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2020 and the results of its operations for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of the Township as of December 31, 2020, and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by DCED.

Maher Duessel

Pittsburgh, Pennsylvania
March 22, 2021

RICHLAND TWP, ALLEGHENY 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	140,392								5,157,706	5,298,098
240-259	Current Portion of Long-Term Debt and Other Credits					470				890,000	890,470
Total Liabilities and Other Credits		144,505				31,615				6,047,706	6,223,826
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	1,537,312	185,170	1,505,041		2,946,287		4,085,523			10,259,333
291-299	Other Equity										
Total Fund and Account Group Equity		1,537,312	185,170	1,505,041		2,946,287		4,085,523			10,259,333
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											16,483,159

RICHLAND TWP, ALLEGHENY 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	2,309,601						2,309,601
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)	169,762						169,762
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	317,417						317,417
310.20	Earned Income Taxes / Wage Taxes	2,347,708						2,347,708
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	244,320						244,320
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	10,800						10,800
310.90	Other: _____							
	Other: _____							
Total Taxes		5,399,608						5,399,608

Licenses and Permits

320-322	All Other Licenses and Permits	123,736						123,736
321.80	Cable Television Franchise Fees	206,619						206,619
Total Licenses and Permits		330,355						330,355

Fines and Forfeits

330-332	Fines and Forfeits	14,193						14,193
Total Fines and Forfeits		14,193						14,193

RICHLAND TWP, ALLEGHENY 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		306,564	430,498	89,730				826,792

Local Government Units

357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	150,000						150,000
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		150,000						150,000

Charges for Service

361.00	General Government	48,019						48,019
362.00	Public Safety							
363.20	Parking							
363.00	All Other Charges for Highway & Street Services		2,384					2,384
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				2,549,079			2,549,079
364.30	Solid Waste Collection and Disposal Charge (trash)	3,240						3,240
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	6,422						6,422
368.00	Airports							

RICHLAND TWP, ALLEGHENY 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		57,681	2,384			2,549,079		2,609,144

Unclassified Operating Revenues								
383.00	Special Assessments		83,329					83,329
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	15,000		1,917		5,100		22,017
388.00	Fiduciary Fund Pension Contributions						166,717	166,717
389.00	All Other Unclassified Operating Revenues	3,824				195		4,019
Total Unclassified Operating Revenues		18,824	83,329	1,917		5,295	166,717	276,082

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers			442,919				442,919
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

RICHLAND TWP, ALLEGHENY 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	21,763			5,780		27,543
Total Other Financing Sources		21,763	442,919		5,780		470,462

TOTAL REVENUES

6,305,184	517,651	562,129		2,583,405		514,349	10,482,718
-----------	---------	---------	--	-----------	--	---------	------------

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	31,029					31,029
401.00	Executive (Manager or Mayor)	262,099			328		262,427
402.00	Auditing Services / Financial Administration	133,099					133,099
403.00	Tax Collection	70,988					70,988
404.00	Solicitor / Legal Services	34,056					34,056
405.00	Secretary / Clerk						
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing	21,093					21,093
408.00	Engineering Services	538	23,133		7,053		30,724
409.00	General Government Buildings and Plant	79,585					79,585
Total General Government		632,487	23,133		7,381		663,001

Public Safety

410.00	Police	1,667,694					1,667,694
411.00	Fire	241,545					241,545
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	94,291					94,291

RICHLAND TWP, ALLEGHENY 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	199,105						199,105
415.00	Emergency Management and Communications	38,300						38,300
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety		82,950					82,950
Total Public Safety		2,240,935	82,950					2,323,885

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)	3,000						3,000
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				1,164,833			1,164,833
Total Public Works - Sanitation		3,000			1,164,833			1,167,833

Public Works - Highways and Streets

430.00	General Services - Administration	369,422	144,669					514,091
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		236,125					236,125
433.00	Traffic Control Devices	21,149	4,392	11,811				37,352
434.00	Street Lighting	6,587	2,451					9,038

RICHLAND TWP, ALLEGHENY 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	9,644		159,092				168,736
437.00	Repairs of Tools and Machinery	24,494						24,494
438.00	Maintenance and Repairs of Roads and Bridges	101,194						101,194
439.00	Highway Construction and Rebuilding Projects	895,544						895,544
Total Public Works - Highways and Streets		1,428,034	387,637	170,903				1,986,574

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	29,851						29,851
447.00	Transit System							
448.00	Water System	736						736
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		30,587						30,587

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	346,128		576,182				922,310

RICHLAND TWP, ALLEGHENY 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	228,100						228,100
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		574,228		576,182				1,150,410

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)	291,765			583,235			875,000
472.00	Debt Interest (short-term and long-term)	71,905			91,219			163,124
475.00	Fiscal Agent Fees							
Total Debt Service		363,670			674,454			1,038,124

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	83,514						83,514

RICHLAND TWP, ALLEGHENY 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							
487.00	Other Group Insurance Benefits				7,599		112	7,711
Total Employer Paid Benefits and Withholding Items		83,514			7,599		112	91,225

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						25,777	25,777
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures							25,777	25,777

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	442,919						442,919
493.00	All Other Financing Uses							
Total Other Financing Uses		442,919						442,919

TOTAL EXPENDITURES	5,799,374	470,587	770,218		1,854,267		25,889	8,920,335
---------------------------	-----------	---------	---------	--	-----------	--	--------	-----------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	505,810	47,064	-208,089		729,138		488,460	1,562,383
-----------------------------------------------------	---------	--------	----------	--	---------	--	---------	-----------

RICHLAND 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											
2014 GON	Note	2014	2022	3,690,000	1,195,000		530,000		665,000		665,000
2017 GOB	Bond	2017	2027	6,265,000	5,690,000		345,000		5,345,000	37,706	5,382,706
Revenue Bonds and Notes											
Lease Rental Debt											
Water Revenue Note, Series of 2007	Lease Rentals	2007	2027	1,500,000	593,750		75,000		518,750		518,750
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	6,566,456
Capitalized lease obligations	0
Net debt	6,566,456

RICHLAND TWP, ALLEGHENY 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		436,766	436,766
Police			
Recreation			
Sewer		121,532	121,532
Solid Waste			
Streets / Highways	176,458		176,458
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	176,458	558,298	734,756

EMPLOYEE COMPENSATION

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

1,125,783

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

SIGNATURE AND VERIFICATION

Signed:

See Attached Appointed Auditor/CPA

December 31, 2020

NOTES / COMMENTS

1. \$150,000 of CARES Act revenue passed down from Allegheny County is recorded as revenue on line 357.00
2. The guaranteed debt of the Richland Township Municipal Authority consists of only the portion of debt that is guaranteed by Richland Township. As this debt is not the debt of the Township and the Township is not liable unless the Authority defaults, these are not included on the balance sheet or statement of revenues and expenditures.