



Upper Dublin Township

2010 Financial Analysis

Presented by: John J. Ramey

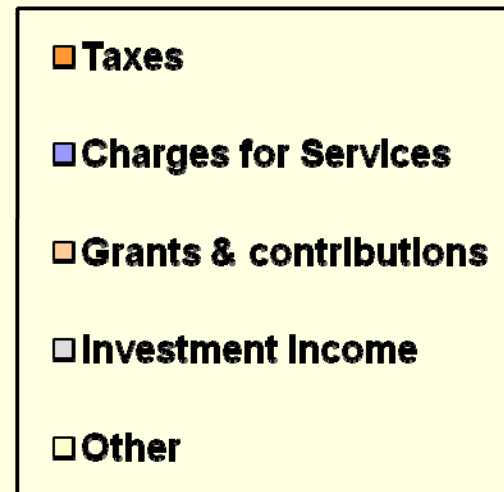
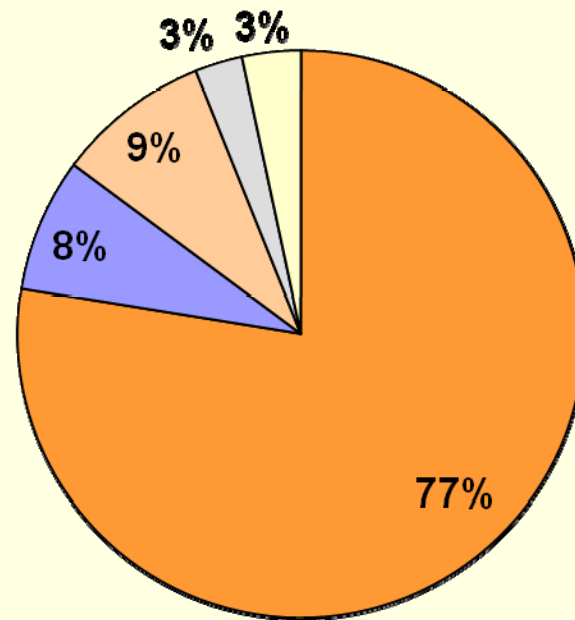
BEE BERGVALL & C^o

A PROFESSIONAL CORPORATION

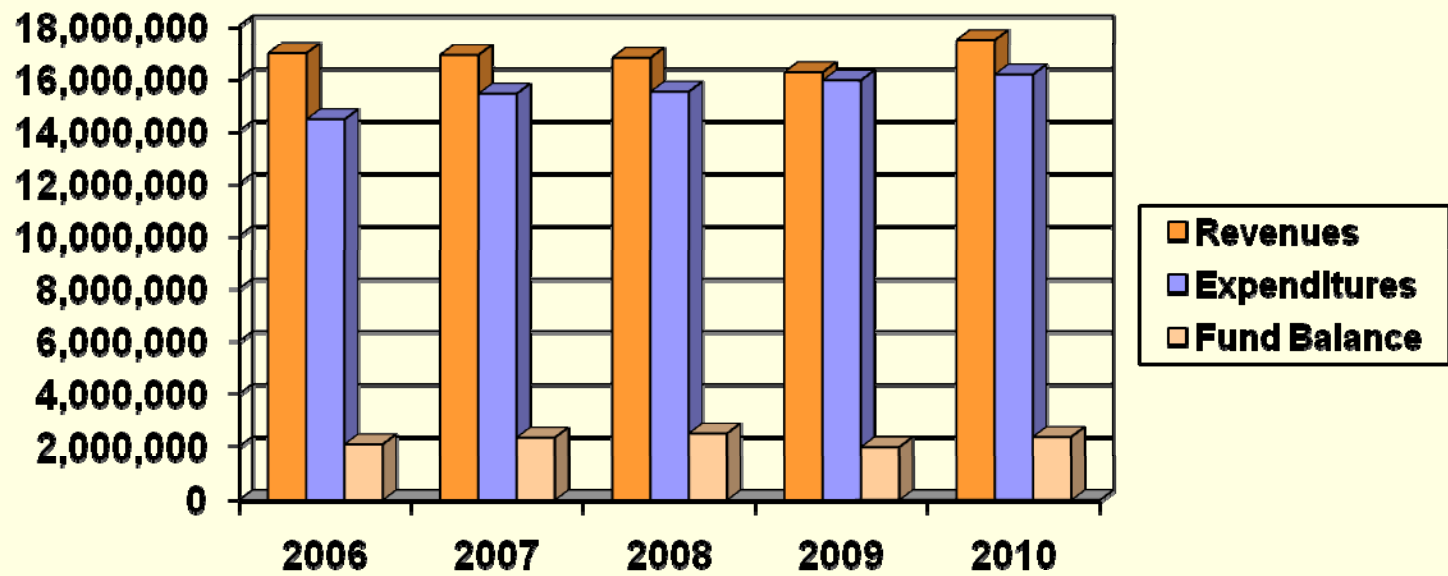
Certified Public Accountants

Total Revenues - All Funds**

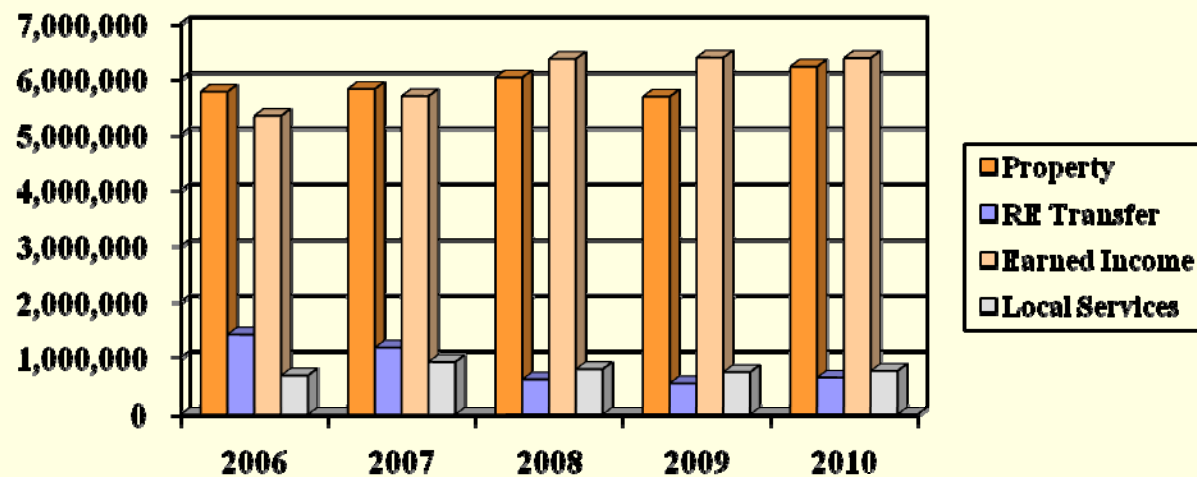
■ **does not include Pension Funds



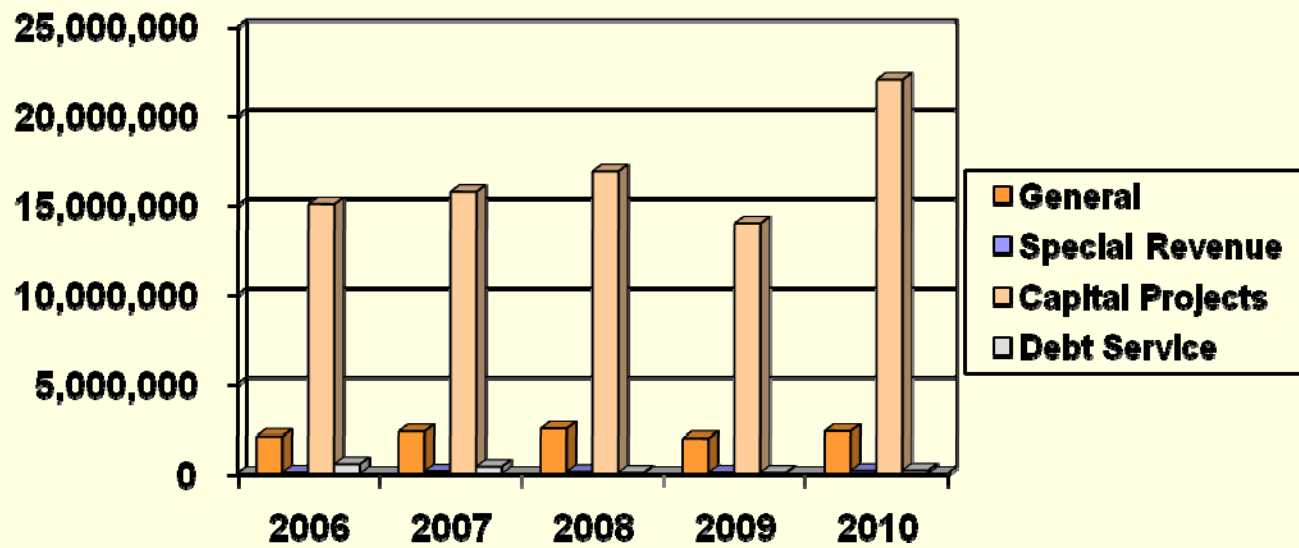
General Fund Operations



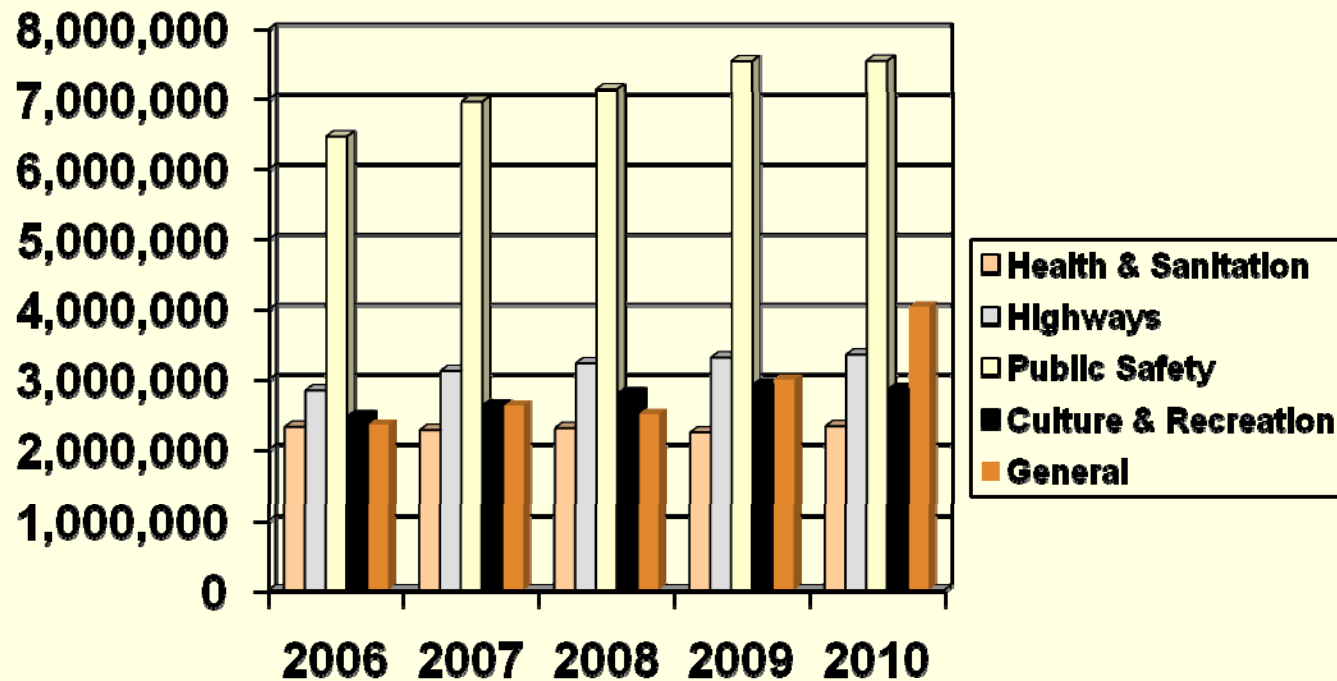
Tax Revenues - General Fund



Fund Balances

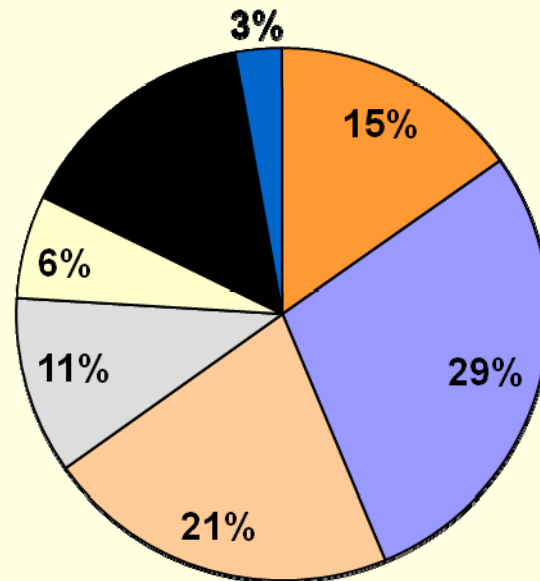


Expenditures – General Fund

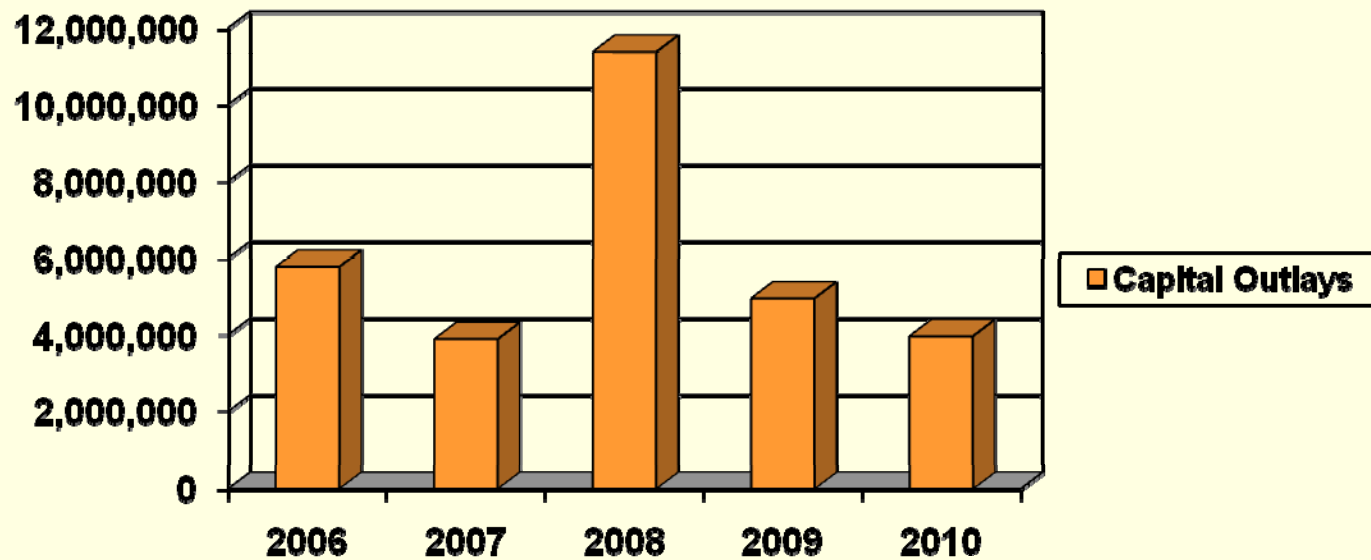


Expenditures - All Funds**

**does not include Pension Funds



Capital Project Funds - Outlays



General Commentary

- *GASB #54 on Fund balance discusses the new classifications of fund balance:*
 - *Effective for the 12/31/11 financial statement. The Board will need to take Board action by year end if they would like to classify funds by some of these categories*
 - *Nonspendable-fund balance amounts that are not in spendable form (inventory) or required to be maintained—principal that can't be used*
 - *Restricted-generally stipulated by external resource providers (grants) or by enabling legislation*
 - *Committed-specific purposes determined by a formal action of the government's highest level of decision making authority. Need Board action by year end for this.*
 - *Assigned-amounts intended to be used by the government for specific purposes. This can be designated by the Board or a person to whom the Board delegates the authority. The Board may wish to delegate this authority to the Finance Director or the Township Manager. Balances in other funds besides the general fund that have not been restricted or committed will be assigned.*
 - *Unassigned-all amounts not contained in the other classifications. Available for any purpose.*