

UPPER MORELAND TOWNSHIP  
Committees Meeting Agenda  
July 25, 2022 at 7:00 p.m.

*AGENDA ITEMS ARE SUBJECT TO CHANGE*

**INSTRUCTIONS TO JOIN:**

**Go to Zoom.us.** Click "Join a Meeting"      Webinar ID: 917 5771 7982      Password: 182130

**Join by Phone:** Dial 1-929-205-6099      Webinar ID: 917 5771 7982      Password: 182130

**Public comments via email have been discontinued and must be stated in person at the meeting.**

*\*\*Residents requiring special accommodations:  
please call the Township during normal business hours at 215-659-3100 x1058 or x1057\*\**

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**Public Health & Safety Committee Members:** Commissioner and Committee Chair Charles M. Whiting, Commissioner Kip McFatridge and Commissioner Nicholas O. Scull; Township Staff Members/Representatives: Police Chief Andrew Block, Fire Chief Glassman, Assistant Chief Ken Davidson, Second Alarmers Association & Rescue Squad.

**I. Call to Order**

**II. Roll Call**

**III. Presentation**

**IV. Approval of Minutes – June 20, 2022 (attachment)**

**V. Acceptance and approval of the following monthly report (attachments):**

- A. Police Department Memorandum and Monthly Report by Police Chief Block
- B. Fire Department by Fire Chief Glassman
- C. Second Alarmers Association & Rescue Squad by Assistant Chief Ken Davidson

**VI. Old Business**

**VII. New Business**

**VIII. Other Items:**

- A. Consider the cancellation of the August 15, 2022 Public Health & Safety Committee Meeting.

**XI. Visitor Comments**

**X. Commissioner Comments**

**XI. Adjournment**

**Upper Moreland Township  
Committees Meetings  
May 23, 2022 - Meeting Minutes**

**Public Health & Safety Committee Meeting**

**Public Health & Safety Committee Members:** Commissioner and Committee Chair Charles M. Whiting, Commissioner Kip McFatridge, Commissioner Nicolas O. Scull; Andrew J. Block, Chief of Police; Edward Glassman, Fire Chief; Kenneth E. Davidson, Assistant Chief Operations & Administration - Second Alarmer's Rescue Squad

- I. **Call to order:** Commissioner and Committee Chair Charles M. Whiting called the meeting to order following adjournment of the Finance & Administrative Committee Meeting.
- II. **Roll Call:** Commissioner and Committee Chair Whiting, Commissioners McFatridge and Scull, Police Chief Block, Assistant Chief Davidson, Fire Chief Glassman. Absent: Randall Schaible, Assistant Township Manager/Director of Finance. Also present: Matthew H. Candland, Township Manager, Sean Kilkenny, Township Solicitor.
- III. **Approval of Minutes** – May 23, 2022 - The meeting minutes were unanimously approved as submitted.
- IV. **Acceptance and approval of the following monthly reports - May 2022:**
  - A. Police Department – Memorandum and Monthly Reports - Chief Block discussed the following:
    - Statistics from calls, crimes, offenses, arrests, investigations, citizen concerns and traffic.
    - A list of community-oriented police activities and officer trainings was also reviewed.
  - B. Department of Emergency Services – Chief Glassman discussed the following:
    - Statistics and details from emergency responses, department trainings and certifications.
    - Provided safety tips on charging devices.
    - Commissioner McFatridge shared about reimbursement of expenses from fires and will look into further information regarding homeowner insurance.
  - C. Second Alarmer's Association and Rescue Squad - Chief Davidson reviewed the following:
    - Statistics from emergency responses, opioid incidents, transportations, patients' outcomes, yearly comparisons, staffing, trainings and funding.
    - Commissioner Spearing inquired about the availability of Narcan. Chief Davidson explained that it is available at pharmacies without a prescription for those in need.
- V. **Old Business** – Nothing to report.
- VI. **New Business** – Nothing to report.
- VII. **Other Items:**
  - A. **Operational Provisions of the 2018 International Fire Code:**
    - Chief Glassman explained that it is standard State procedure to update the Code every few years.
    - The Committee recommends the Board of Commissioners take action at the July 11, 2022 Regular Meeting on the advertisement of an ordinance.
- VIII. **Visitor Comments** - Nothing to report.

**Upper Moreland Township  
Committees Meetings  
May 23, 2022 - Meeting Minutes**

**IX. Commissioner Comments:**

- Commissioner Whiting commended the members involved in the Juneteenth celebration and the Library staff for their outstanding work on the event.

**XI. Adjournment:** There being no further business for this Committee, the meeting was adjourned at 7:40 p.m.

Respectfully submitted by Kathleen Kristire.

# **UPPER MORELAND TOWNSHIP**

## **POLICE DEPARTMENT**

### **Monthly Report**



**June 2022**

**Andrew J. Block**

**Chief of Police**

**Upper Moreland Police  
June 2022 Monthly Report**

The Upper Moreland Police Department responded to 1,425 calls for service for the month of June 2022. The total calls for service for 2022 year to date is 7,875.

The calls for service between May and June of 2022 decreased by 60 incidents. The monthly police department call volume has realized an 19% increase in call volume when comparing June 2021 and June 2022.

Outlying year-to-date call volume:

- June 2021; 6,929
- June 2020; 6,702
- June 2019; 7,267

Overall difference between year to date June 2019 and June 2022 is an 8% increase in call volume.

The following Part-One Crimes were reported and investigated by Upper Moreland Police in June 2022;

- Two Aggravated Assaults with one cleared by arrest
- Three Burglaries with one cleared by arrest
- 33 Theft offenses with 16 offenses cleared by arrest

The following Part-Two Crimes were reported and investigated by the Upper Moreland Police in June 2022;

- Seven Narcotics offenses cleared by arrest
- Five Public Intoxication offenses cleared by arrest
- One Disorderly Conduct offense cleared by arrest
- 46 Other Crimes committed cleared by arrest

The Patrol Division conducted the following proactive measures;

- 343 Vehicle Investigations
- 33 Hazardous Traffic Violations
- 111 Non-Hazardous Traffic Violations
- Five Parking Citations Issued/12 Warnings Issued
- Nine Homeless Contacts
- Eight DUI Investigations
  - DUI Arrests
    - Five Between 7:00AM and 7:00PM
    - Three Between 7:00PM and 7:00AM



# Upper Moreland Township Police Department

Andrew J. Block  
Chief of Police  
June 2022



Major Service Areas	This Month - 6/2022		Last Month - 5/2022		Last Year - 6/2021		Year to Date 2022		Year to Date 2021		Year to Date 2020		Year to Date 2019	
Calls for Service	1,425		1,485		1,149		7,875		6,926		6,702		7,267	
Average Response Time	3.769		3.82		4.171		3.877		4.121		3.748		4.097	
Reportable Vehicle Crashes	12		21		18		103		116		87		116	
Non-Reportable Vehicle Crashes	67		56		46		367		306		279		397	
<b>Part One Crime</b>	<b>This Month - 6/2022</b>		<b>Last Month - 5/2022</b>		<b>Last Year - 6/2021</b>		<b>Year to Date 2022</b>		<b>Year to Date 2021</b>		<b>Year to Date 2020</b>		<b>Year to Date 2019</b>	
<i>Category</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>	<i>Reported</i>	<i>Arrests</i>
Murder	0	0	0	0	0	0	0	0	1	1	0	0	0	0
Rape	0	0	1	0	0	0	2	3	1	1	5	2	3	0
Robbery	0	0	0	0	0	0	2	2	5	0	6	5	3	4
Aggravated Assault	2	1	0	0	0	0	8	4	0	1	5	2	4	6
Burglary	3	1	2	1	1	0	8	5	8	1	5	0	8	2
Theft	33	16	55	20	26	5	241	120	198	129	157	64	148	52
Auto Theft	0	0	1	0	0	0	4	3	8	1	6	1	3	1
<b>Order Maintenance</b>	<b>This Month - 6/2022</b>		<b>Last Month - 5/2022</b>		<b>Last Year - 6/2021</b>		<b>Year to Date 2022</b>		<b>Year to Date 2021</b>		<b>Year to Date 2020</b>		<b>Year to Date 2019</b>	
<i>Category</i>	<i>Arrests</i>		<i>Arrests</i>		<i>Arrests</i>		<i>Arrests</i>		<i>Arrests</i>		<i>Arrests</i>		<i>Arrests</i>	
Narcotics	7		4		2		29		17		33		46	
Public Intoxication	5		4		3		20		11		12		21	
Disorderly Conduct	1		0		0		3		4		10		5	
Other	46		29		13		164		123		81		152	
<b>Proactive Measures</b>	<b>This Month - 6/2022</b>		<b>Last Month - 5/2022</b>		<b>Last Year - 6/2021</b>		<b>Year to Date 2022</b>		<b>Year to Date 2021</b>		<b>Year to Date 2020</b>		<b>Year to Date 2019</b>	
Vehicle Investigations	343		334		350		2,632		1,938		1,425		2,430	
Hazardous Traffic Violations	33		44		18		312		383		264		438	
DUI Violations	8		9		3		41		21		25		28	
Non-Hazardous Traffic Violations	111		95		59		707		260		378		1,030	
Parking Violations Citations/Warnings	5/12		4/1		1/0		31/30		34/4		18/4		44/12	
Homeless Contacts	9		11		6		60		46		N/A		N/A	

\*Warnings as of July 2016

Upper Moreland Police  
June 2022 Monthly Report

**Traffic and Highway Safety Unit**

The Traffic Unit conducted the follow investigations, activities, and studies;

- 26 Calls for Service
- Nine Traffic and Parking Investigations
- Three Citizens Concerns
- Three Traffic Studies
- Seven Directed Patrols
- 57 Traffic Stops/Motor Vehicle Investigations
- 29 Warnings Issued
- 14 Hazardous Moving Violations Issued
- 24 Non-Hazardous Moving Violations Issued
- One Parking Ticket Issued

**Detective Bureau/CID**

The Detective Bureau opened the following new cases in the month of June 2022;

- One Felony Theft Investigation
- One Sexual Assault Investigation
- One Harassment Investigation
- One Terroristic Threats Investigation
- One Fraud Investigation
- One Death Investigation
- One Police Applicant Background Investigation
- One Aggravated Assault Investigation
- One Possession of a Firearm Investigation and Arrest
- Three Burglary Investigations
- Seven Narcotics Investigations

**Upper Moreland Police  
June 2022 Monthly Report**

The Detective Bureau executed the following arrest/search warrants during the month of June 2022:

- One Retail Theft Arrest Warrant
- One Felony Burglary Arrest Warrant
- Three Narcotics Arrest Warrants
- Felony Burglary Arrest Warrants

The following is an overview of Part-One crime statistics:

- There have been eight burglaries reported YTD. In 2021 eight burglaries YTD, 2020 five burglaries YTD, 2019 eight burglaries YTD.
- Thefts, including retail theft, YTD are 241 with 120 clearances.
- There has been two Robbery offenses YTD which have been cleared by arrest, with five reported YTD in 2021, and six reported YTD in 2020, and three reported YTD in 2019.
- All robberies remain under investigation by the Detective Bureau.

**Community Oriented Policing and Police Department Monthly Activities and Highlights**

June 1, 2022 – The Upper Moreland Police Department and Upper Moreland Township Police Benevolent Association donated \$800.00 in Giant gift cards to the Montgomery County Department of Health and Human Services. This donation was in response to consumers of HHS in need of groceries over the summer months and HHS running the donation drive.

June 1, 2022 - Detective Frank Gallagher and Sergeant Pam Cordura conducted an internet safety and awareness presentation at Queen of Angels School. Students in grades five through eight were provided with information on risks and consequences on the use of social media, internet predators, and what is considered a safe and appropriate posting on their social media applications.

**Upper Moreland Police  
June 2022 Monthly Report**

June 3, 2022 – Sergeant Pam Cordura assisted the Willow Grove Girl Scout Troop safety presentation which included self-defense, situational awareness, and internet safety.

June 7, 2022 – Upper Moreland Police Officers provided an escort for WWII Veteran, David Engler. Mr. Engler turned 100 years old and was escorted from Commonwealth Senior Living on York Road to the VFW on Moreland Road. The VFW held a reception in honor Mr. Engler's birthday.

June 7, 2023 – Upper Moreland Police Officers attended the Upper Moreland Elementary School promotional ceremonies.

June 9, 2022 – Chief Block attended a radar rally at the Capitol Building in Harrisburg. House Bill 606 authorizes the use of radar for speed enforcement by municipal police officers in the Commonwealth of Pennsylvania. The rally and meeting were to encourage our state representatives to pass the bill to move from committee to the senate for approval. The Commonwealth of Pennsylvania is the only state in the union where municipal police are not permitted to use radar for speed enforcement.

June 10-12, 2022 – The Upper Moreland Township Police Department, along with the assistance of the Lower Moreland, Hatboro, Horsham, and Abington Police Departments provided traffic and security assistance with Abington Memorial Hospital's June Fete Fair.

June 18, 2022 – The Upper Moreland Township Police Department participated and assisted Sharia Wallace with the second annual Juneteenth. This year's Juneteenth was held on Park Avenue in front of the Upper Moreland Township Building and Free Library. Upper Moreland Officers provided traffic control and security for this event. The police department staffed a table with informational brochures and safety items for parents and children attending Juneteenth.

June 22, 2022 – Sergeant Pam Cordura and K9 Officer Matt Snyder conducted a visit and walk-through of Carson Simpson Day Camp. Sergeant Cordura and Officer Snyder met with the director and staff while greeting campers. Officers were familiarized with the safety protocols for the summer camp program in the event there is an emergency at the camp.

Upper Moreland Police  
June 2022 Monthly Report

**WATER RESCUE AWARENESS TRAINING**

During the month of June all Upper Moreland Township Police Officers received their water rescue awareness training and certification. This training discipline is established by the Pennsylvania Fish and Boat Commission. This course is for first responders who work on or near water which includes emergency services personnel such as Fire, EMS, and Law Enforcement personnel.

All UMPD Officers that attended this training have received their own personal floatation device (PFD) and rope bags that will be carried on duty when severe weather with torrential rain is forecast.

Respectfully Submitted,

*Andy Block*

Chief Andy Block



Upper Moreland Police  
Department and Upper  
Moreland Township  
Police Benevolent  
Association  
presents

2022 **UPPER  
MORELAND**

# ►►► 2022 **UPPER MORELAND** **TOUCH-A TRUCK**

**TOUCH - HONK - EXPLORE**

**FREE  
ADMISSION**

**Friday  
JULY 29  
4:30 - 7:30 pm**

**Location:** Pileggi Park  
4255 Shoemaker Road  
Huntington Valley, Pa 19006

**FAMOUS  
BONNIE'S  
BALLOON  
TWISTER**



**Häagen-Dazs**

**Featuring:**  
Second Alarmers Rescue Squad  
Upper Moreland Public Works  
Willow Grove Fire Department  
Upper Moreland K9 Unit  
Horsham Police Motorcycle Unit  
SWAT Team and more ...

**Food Vendors:**  
Streetside BBQ  
Kettle Corn & Lemonade  
Häagen-Dazs Ice Cream

SPCA of Montco  
- will be accepting  
donations that day

For more Information  
email Sgt. Pam Cordura  
[pcordura@uppermoreland.org](mailto:pcordura@uppermoreland.org)

# UPPER MORELAND TOWNSHIP

## FIRE DEPARTMENT

Monthly Report



June 2022

Edward Glassman

Fire Chief

Upper Moreland Fire  
Monthly Report  
June 2022

Fire Calls - 71

EMS QRS calls- 11

Fire Permit Inspection – 69-- Fees Collected- 1,860.00

Injuries FF or Civilian- 0

Incidents

6/26 Bertuccis Restaurant 2190 County Line Rd.

Community Oriented Fire Department Monthly Activities

4 events attended by 365 people

Fire Service Training Hours

33 Personnel for 743 hours

Smoke Detectors Installed:

3 in 2 residences

Thank you letters attached from:

Kevin- Vice President of Bertuccis

Ms. Patty Bendorf for taking such good care of her father

## Fire Department

### June 2022 Report to the Upper Moreland Township Board of Commissioners

<b>Emergency Activity Summary</b>		
<b>Response Summary</b>		
	June	Year to Date
Fire Related:	71	454
In-Township:	63	348
Assist Other Depts:	14	115
Assist PA Turnpike:	5	30
EMS Related:	11	89
Total Responses:	82	543
<b>* Ignition Summary</b>		
	June	Year to Date
Structure:	2	22
Non-Structure:	6	35
<b>Causes</b>		
Accidental:	8	57
Intentional:	0	0
Natural:	0	0
Under Investigation:	0	0
<b>* In Service Summary</b>		
	June	Year to Date
Fire:	8	57
Rescue:	1	12
Haz Mat:	0	0
<b>Structural Response Summary</b>		
	0600 Mon - 0600 Sat	0600 Sat - 0600 Mon
	June	YTD
Average Response Time:	4:06	4:37
Total Responses	75	407
	June	YTD
	7:52	8:48

<b>Permit, Inspection, Fee &amp; Public Education Summary</b>		
<b>Permit Summary</b>		
	June	Year to Date
Fire Code:	30	144
Tank Removal:	0	12
Tank Installation:	0	8
Other:	0	4
<b>Inspection Summary</b>		
	June	Year to Date
Inspection Reports:	69	241
Fire Marshal Investigations:	3	19
<b>Fee Summary</b>		
	June	Year to Date
Fees Collected:	\$1,860.00	\$11,310.00
<b>Public Education Summary</b>		
	June	Year to Date
Activities Conducted:	3	11
Persons Attending:	Multiple	Multiple
<b>Safety Analysis</b>		
	June	Year to Date
Firefighter Injuries:	0	0
Firefighter Deaths:	0	0
Civilian Injuries:	0	0
Civilian Deaths:	0	0
Accidents Involving Vehicles:	0	0

\* Includes Assist to Other Townships

Detach and return this portion with your donation.



# WILLOW GROVE FIRE COMPANY

## 2022 FUND DRIVE REMINDER NOTICE

Please circle amount of contribution in boxes below.

\$30.00

\$50.00

\$75.00

OTHER
\$ 100

Make checks payable to Willow Grove Fire Company



For Emergencies DIAL 9-1-1



WILLOW GROVE FIRE COMPANY  
227 DAVISVILLE RD  
WILLOW GROVE PA 19090-3332

Reference No. 6239

FRIENDS OF WILLOW GROVE FIRE CO  
118 DALLAS RD  
WILLOW GROVE PA 19090-2410

© 2022 Choice Marketing, Inc.-Rem #1259-7324

Kindly change name/address as indicated above.

THANK YOU FOR TAKING SUCH GOOD CARE OF MY  
DAD. HE PASSED ON JUNE 2ND.

WE ARE GRATEFUL FOR YOUR KINDNESS &  
SKILLED CARE.

*Patty Bender*

## **Fugelo, John**

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**From:** Fugelo, John  
**Sent:** Thursday, June 30, 2022 7:23 PM  
**To:** Fugelo, John

Good evening Sir.  
Thank you for working with us .  
Your support was greatly appreciated.  
OO-RAH  
Kevin V.P Bertucci's

## Details

 Wed, June 1, 2022 13:00 - 14:30	 Goddard School, 1820 County Line Road	CATEGORY UMFD Activities TYPE Lecture
--	--	--

### NARRATIVE

Fire Safety Lecture and Fire Extinguisher Training for facility staff. Two groups of 12. 30 minutes each session.

Scheduled by Katie  
215 942 4332

## Attending Personnel & Hours

Name	Hours	Points	Pay Grade
Chris 35-08 Strange	1.5	0	None
Eoghan 35-10 Quigg	1.5	0	Career FT Reg Time 2022 - Step 1 \$28.11
John 845 Townsend	1.5	0	None

## Attending Non-personnel

Children Attendees Age 0-18	Adult Attendees Age 19-54	Senior Attendees Age 55+
No Children Reported	20	No Seniors Reported

## Additional Details

Item	Quantity
------	----------

Item	Quantity
fireExtinguisherTraining	20



Sat, June 18, 2022  
13:00 - 17:00

Upper Moreland Township Parking lot

CATEGORY Education

TYPE Community Service

Thursday, June 16

### 1330 Emergency Evacuation

Thu, June 16, 2022  
13:30 - 14:30

Luther Park

CATEGORY UMF Activities

TYPE Lecture

### 0900 - Smoke Detector Install

Thu, June 16, 2022  
09:00 - 10:00

108 Woodlawn Ave

CATEGORY UMF Activities

TYPE Smoke Detector Install

Monday, June 13

### WGVFC Board Meeting



Monday, June 27

## Auxiliary Activity

Mon, June 27, 2022

06:00 - 14:00

10A

CATEGORY Auxiliary

TYPE Auxiliary Activity

Sunday, June 26

## 1230 - Birthday Visit

Sun, June 26, 2022

12:30 - 13:30

Masons Mill Park, Pavilion #2

CATEGORY UMFD Activities

TYPE Community Service

Friday, June 24

## Auxiliary Activity

Fri, June 24, 2022

13:00 - 14:00

10A

CATEGORY Auxiliary



## 1400 - Ladder Arch with Station 500

### Details

Tue, June 7, 2022 14:00 -	At Home Goods Parking	CATEGORY UMFD Activities
15:00	Lot	TYPE Community Service

### NARRATIVE

Set up Main Ladder, hung US Flag off main of Quint 10 in honor of US military Vet

### Attending Personnel & Hours

Name	Hours	Points	Pay Grade
Chris 35-08 Strange	0	0	None
Jon 810 Dilenno	0	0	Career PT Reg Time 2022 \$21.70
Joe 804 Martindell	0	0	Career PT Reg Time 2022 \$21.70



## 0900 - Smoke Detector Install

### Details

**Thu, June 16, 2022 09:00 - 10:00**    **108 Woodlawn Ave**    **CATEGORY** **UMFD Activities**  
**TYPE** **Smoke Detector Install**

### NARRATIVE

Megan Sanchez  
267-348-6607

### Attending Personnel & Hours

Name	Hours	Points	Pay Grade
Nick 803 Salvemini	0	0	None
Andrew 35-06 Gerth	0	0	Career FT Reg Time 2022 \$46.06
Joe 804 Martindell	0	0	Career PT Reg Time 2022 \$21.70

### Additional Details

Item	Quantity
smokeAlarmsInstalled	0



Events

&lt; Event

Edit

⋮

## Juneteenth Celebration

### ▼ Details

Sat, June 18, 2022

13:00 - 17:00

Upper Moreland Township Parking lot

CATEGORY Education

TYPE Community Service

### NARRATIVE

Set up a Community Awareness table with fire prevention information for all ages. also set up recruiting information for the Willow Grove Fire Co. Appox 300 + attendees

### MODIFIED BY

John 35-04 Fugelo

### ▼ Attending Personnel & Hours

#### NAME

35-04 Fugelo, John

#### HOURS

5

#### POINTS

0

#### PAY GRADE



## ▼ Attending Non-personnel

Add the amount of non-personnel attendees after the event has ended

### Children Attendees

Age 0-18

*No Children Reported*

### Adult Attendees

Age 19-54

*No Adults Reported*

### Senior Attendees

Age 55+

*No Seniors Reported*

## ▼ Additional Details

Item	Quantity
Number Of Tours: Engine	10

## ▼ Status: UNLOCKED

Lock this event

*Locked events can't be edited. Only authorized personnel can edit the status of an event.*



## 1330 Emergency Evacuation

### Details

**Thu, June 16, 2022 13:30 - 14:30**    **Luther PArk**    **CATEGORY** **UMFD Activities**  
**TYPE** **Lecture**

### Attending Personnel & Hours

Name	Hours	Points	Pay Grade
Nick 803 Salvemini	0	0	None
Andrew 35-06 Gerth	0	0	Career FT Reg Time 2022 \$46.06
Joe 804 Martindell	0	0	Career PT Reg Time 2022 \$21.70

### Attending Non-personnel

Children Attendees Age 0-18	Adult Attendees Age 19-54	Senior Attendees Age 55+
No Children Reported	20	No Seniors Reported

Upper Moreland Fire  
Monthly Report  
June 2022

Respectfully Submitted,

*Edward Glassman*

Fire Chief

# Second Alarmers Snapshot

## Upper Moreland Township

July 2022



Calls for service in Upper Moreland Township in May 2022:

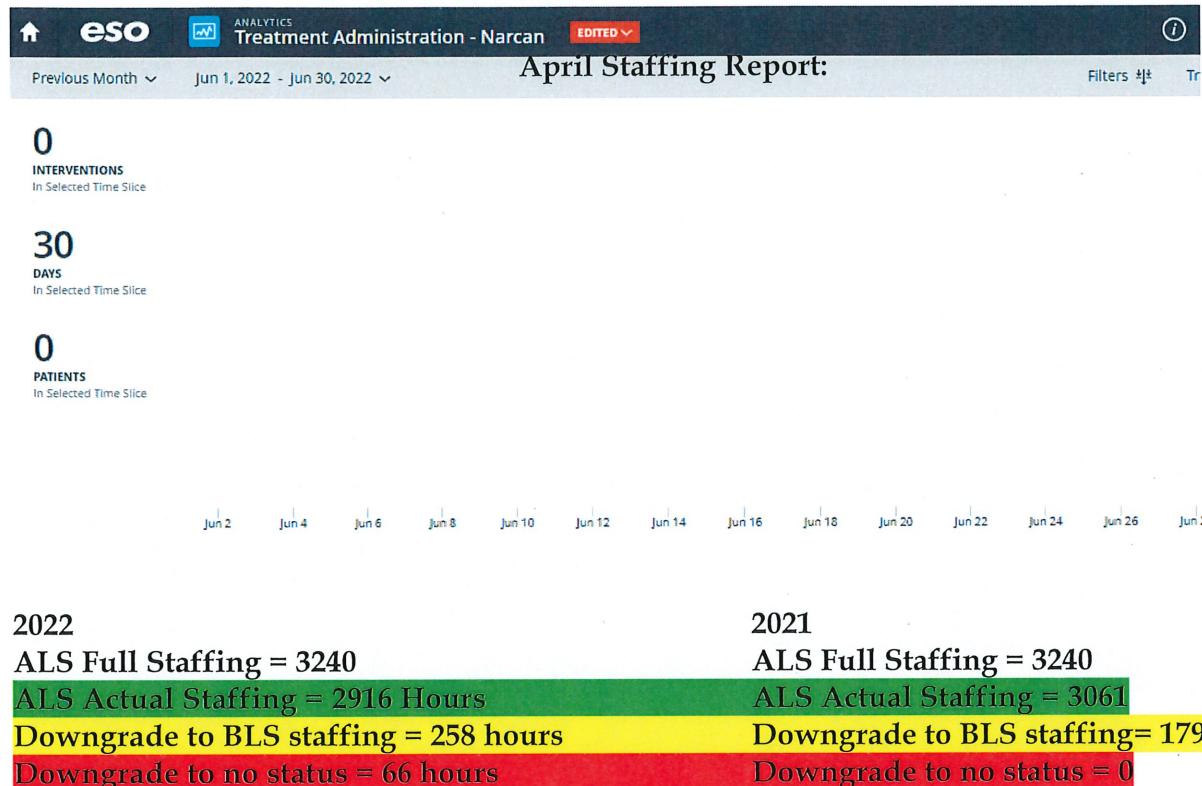
STATION	Count	
380 Officers	27	7.7%
381 Willow Grove	158	45.1%
382 Elkins Park	1	0.3%
383 North Hills	10	2.9%
384 Hatboro	154	44.0%
<b>Grand Total</b>	<b>350</b>	<b>100.0%</b>

NATURE OF CALL	Count	
Medical	330	94.3%
Motor Vehicle Collision	14	4.0%
Fire	6	1.7%
<b>Grand Total</b>	<b>350</b>	<b>100.0%</b>

RESPONSE OUTCOME	Count	
Transported	200	57.1%
Handled By Mutual Aid Service	41	11.7%
Officer Response	27	7.7%
Patient Refused Care	18	5.1%
Cancelled Prior to Arrival	17	4.9%
Assist, Unit	13	3.7%
Cancelled on Scene	13	3.7%
Assist, Public	7	2.0%
Standby	6	1.7%
Treatment / No Transport	5	1.4%
Dead At Scene	3	0.9%
<b>Grand Total</b>	<b>350</b>	<b>100.0%</b>

REC AGENCY	Count	
Jefferson Health / Abington Hospital	185	92.5%
Holy Redeemer Hospital & Medical Center	13	6.5%
Doylestown Hospital	2	1.0%
<b>Grand Total</b>	<b>200</b>	<b>100.0%</b>

## June 2022 Naloxone Administration Report – Upper Moreland Township



### Notable Information:

SARS currently has 5 full time paramedic positions that remain vacant.

Act 10 funding – \$37,700 received.

Montgomery County released the ARPA grant scoring. SARS project scored 63 on the rubric which is in the 59% percentile of projects. There is a community town hall on Wednesday July 20<sup>th</sup> where the preliminary plan will be announced. They are still hopeful to issue awards on their last published timeframe.

SARS 2021 financial audit has been completed by Mallie. A copy is attached.

PREPARED BY : K. DAVIDSON

2

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**

**FINANCIAL STATEMENTS**

***Years Ended December 31, 2021 and 2020***



**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
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*Independent Auditors' Report*

To the Board of Directors  
Second Alarmer's Association and  
Rescue Squad of Montgomery County  
Willow Grove, Pennsylvania

***Opinion***

We have audited the accompanying financial statements of the Second Alarmer's Association and Rescue Squad of Montgomery County (a nonprofit organization), which comprise the statements of assets, liabilities and net assets--modified cash basis as of December 31, 2021 and 2020, and the related statements of income received, expenses and changes in net assets--modified cash basis and cash flows--modified cash basis for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of the Second Alarmer's Association and Rescue Squad of Montgomery County as of December 31, 2021 and 2020, and its income received, expenses, and changes in net assets and cash flows for the years then ended in accordance with the modified cash basis of accounting described in Note B.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Second Alarmer's Association and Rescue Squad of Montgomery County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Emphasis of Matter - Basis of Accounting***

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

To the Board of Directors  
Second Alarmer's Association and  
Rescue Squad of Montgomery County  
Willow Grove, Pennsylvania

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Second Alarmer's Association and Rescue Squad of Montgomery County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Second Alarmer's Association and Rescue Squad of Montgomery County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Maillie L LP*

Limerick, Pennsylvania  
June 21, 2022

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**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**  
STATEMENTS OF ASSETS, LIABILITIES AND NET  
ASSETS--MODIFIED CASH BASIS  
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash - unrestricted	\$ 1,018,338	\$ 1,211,363
Cash - restricted	453,314	3,322
Investments	110,335	110,371
Other current assets	564	202
<b>TOTAL CURRENT ASSETS</b>	<u>1,582,551</u>	<u>1,325,258</u>
<b>PROPERTY AND EQUIPMENT</b>		
Buildings and land	5,168,553	5,168,553
Leasehold improvements	257,710	257,710
Rolling stock	2,113,718	1,903,199
Furniture and fixtures	47,453	47,453
Equipment	710,563	657,103
	<u>8,297,997</u>	<u>8,034,018</u>
Less accumulated depreciation	<u>(4,709,683)</u>	<u>(4,411,884)</u>
	<b>PROPERTY AND EQUIPMENT, net</b>	<b><u>3,588,314</u></b>
	<b>TOTAL ASSETS</b>	<b><u>\$ 5,170,865</u></b>
	<b><u>\$ 4,947,392</u></b>	
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long-term debt	\$ 203,210	\$ 120,737
<b>LONG-TERM DEBT, net of current portion</b>	<u>708,258</u>	<u>422,088</u>
<b>TOTAL LIABILITIES</b>	<u>911,468</u>	<u>542,825</u>
<b>NET ASSETS</b>		
Without donor restrictions	4,259,397	4,389,519
With donor restrictions	-	15,048
<b>TOTAL NET ASSETS</b>	<u>4,259,397</u>	<u>4,404,567</u>
	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 5,170,865</u></b>
	<b><u>\$ 4,947,392</u></b>	

*See accompanying notes.*

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**  
**STATEMENTS OF INCOME RECEIVED, EXPENSES AND  
CHANGES IN NET ASSETS--MODIFIED CASH BASIS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021			
	Without Donor Restrictions	With Donor Restrictions	TOTAL	%
Income received				
Ambulance services	\$ 4,447,109	\$ -	\$ 4,447,109	80.3%
Contracts	263,868	-	263,868	4.8%
Contributions	482,163	-	482,163	8.7%
Training and equipment grants	37,285	-	37,285	0.7%
Other grants	40,000	-	40,000	0.7%
Interest and dividends	1,539	-	1,539	0.0%
Gain on sale of property and equipment	-	-	-	0.0%
Other income	265,635	-	265,635	4.8%
Paycheck Protection Program	-	-	-	0.0%
Net assets released from restrictions	15,048	(15,048)	-	0.0%
TOTAL INCOME RECEIVED	<u>5,552,647</u>	<u>(15,048)</u>	<u>5,537,599</u>	<u>100.0%</u>
Expenses				
Program services				
Personnel				
Salaries and wages	3,299,890	-	3,299,890	59.6%
Payroll taxes	244,193	-	244,193	4.4%
Employee benefits	572,326	-	572,326	10.3%
Insurance	178,110	-	178,110	3.2%
Training and other programs	16,712	-	16,712	0.3%
Uniforms	12,709	-	12,709	0.2%
	<u>4,323,940</u>	<u>-</u>	<u>4,323,940</u>	<u>78.0%</u>
Occupancy, equipment and other				
Collection services	13,323	-	13,323	0.2%
Communications	28,089	-	28,089	0.5%
COVID-19 supplies	5,427	-	5,427	0.1%
Depreciation	297,799	-	297,799	5.4%
Equipment repairs and maintenance	223,207	-	223,207	4.0%
Equipment expense	29,831	-	29,831	0.5%
Fuel	47,747	-	47,747	0.9%
Interest expense	30,673	-	30,673	0.6%
Occupancy	106,767	-	106,767	1.9%
Supplies	122,719	-	122,719	2.2%
	<u>905,582</u>	<u>-</u>	<u>905,582</u>	<u>16.3%</u>
TOTAL PROGRAM SERVICES	<u>5,229,522</u>	<u>-</u>	<u>5,229,522</u>	<u>94.3%</u>
Fundraising				
Fund drive marketing	30,301	-	30,301	0.5%
Fund drive postage	14,318	-	14,318	0.3%
TOTAL FUNDRAISING	<u>44,619</u>	<u>-</u>	<u>44,619</u>	<u>0.8%</u>
General and administrative				
Salaries and wages	119,328	-	119,328	2.2%
Payroll taxes	8,831	-	8,831	0.2%
Employee benefits	7,177	-	7,177	0.1%
Awards and badges	327	-	327	0.0%
Collection services	119,911	-	119,911	2.2%
Computer expense	44,580	-	44,580	0.8%
Office supplies and expense	60,270	-	60,270	1.1%
Professional fees	48,204	-	48,204	0.9%
TOTAL GENERAL AND ADMINISTRATIVE	<u>408,628</u>	<u>-</u>	<u>408,628</u>	<u>7.5%</u>
TOTAL EXPENSES	<u>5,682,769</u>	<u>-</u>	<u>5,682,769</u>	<u>102.6%</u>
NET INCREASE (DECREASE) IN NET ASSETS	(130,122)	(15,048)	(145,170)	-2.6%
NET ASSETS - BEGINNING OF YEAR	<u>4,389,519</u>	<u>15,048</u>	<u>4,404,567</u>	
NET ASSETS - END OF YEAR	<u>\$ 4,259,397</u>	<u>\$ -</u>	<u>\$ 4,259,397</u>	

See accompanying notes.

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2020

	Without Donor Restrictions	With Donor Restrictions	TOTAL	%
\$ 4,282,190	\$ -	\$ 4,282,190	70.2%	
289,091	-	289,091	4.7%	
487,493	-	487,493	8.0%	
21,692	-	21,692	0.4%	
95,000	15,048	110,048	1.8%	
2,107	-	2,107	0.0%	
1,500	-	1,500	0.0%	
130,043	-	130,043	2.1%	
773,800	-	773,800	12.7%	
			0.0%	
<b><u>6,082,916</u></b>	<b><u>15,048</u></b>	<b><u>6,097,964</u></b>	<b><u>100.0%</u></b>	
 3,235,988	 -	 3,235,988	 53.1%	
240,885	-	240,885	4.0%	
638,596	-	638,596	10.5%	
190,261	-	190,261	3.1%	
18,413	-	18,413	0.3%	
18,356	-	18,356	0.3%	
<b><u>4,342,499</u></b>	<b><u>-</u></b>	<b><u>4,342,499</u></b>	<b><u>71.3%</u></b>	
 10,552	 -	 10,552	 0.2%	
27,864	-	27,864	0.5%	
90,689	-	90,689	1.5%	
292,685	-	292,685	4.8%	
135,956	-	135,956	2.2%	
20,954	-	20,954	0.3%	
32,608	-	32,608	0.5%	
24,019	-	24,019	0.4%	
132,701	-	132,701	2.2%	
108,369	-	108,369	1.8%	
<b><u>876,397</u></b>	<b><u>-</u></b>	<b><u>876,397</u></b>	<b><u>14.4%</u></b>	
<b><u>5,218,896</u></b>	<b><u>-</u></b>	<b><u>5,218,896</u></b>	<b><u>85.7%</u></b>	
 35,177	 -	 35,177	 0.6%	
<b><u>11,207</u></b>	<b><u>-</u></b>	<b><u>11,207</u></b>	<b><u>0.2%</u></b>	
<b><u>46,384</u></b>	<b><u>-</u></b>	<b><u>46,384</u></b>	<b><u>0.8%</u></b>	
 81,921	 -	 81,921	 1.3%	
6,091	-	6,091	0.1%	
7,704	-	7,704	0.1%	
-	-	-	0.0%	
94,968	-	94,968	1.6%	
13,156	-	13,156	0.2%	
42,782	-	42,782	0.7%	
37,822	-	37,822	0.6%	
<b><u>284,444</u></b>	<b><u>-</u></b>	<b><u>284,444</u></b>	<b><u>4.6%</u></b>	
<b><u>5,549,724</u></b>	<b><u>-</u></b>	<b><u>5,549,724</u></b>	<b><u>91.1%</u></b>	
 533,192	 15,048	 548,240	 8.9%	
 3,856,327	 -	 3,856,327	 -	
<b><u>\$ 4,389,519</u></b>	<b><u>\$ 15,048</u></b>	<b><u>\$ 4,404,567</u></b>		

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**  
STATEMENTS OF CASH FLOWS--MODIFIED CASH BASIS  
YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ <u>(145,170)</u>	\$ <u>548,240</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	297,799	292,685
Gain on sale of property and equipment	-	(1,500)
(Acrease) decrease in other current assets	<u>(326)</u>	<u>(13)</u>
Total adjustments	<u>297,473</u>	<u>291,172</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>152,303</u>	 <u>839,412</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property and equipment	-	1,500
Acquisitions of property and equipment	<u>(263,979)</u>	<u>(38,805)</u>
 NET CASH USED BY INVESTING ACTIVITIES	 <u>(263,979)</u>	 <u>(37,305)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayments of long-term debt	(211,357)	(211,596)
Proceeds from borrowings on long-term debt	<u>580,000</u>	<u>-</u>
 NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	 <u>368,643</u>	 <u>(211,596)</u>
 NET INCREASE IN CASH	 <u>256,967</u>	 <u>590,511</u>
 CASH AT BEGINNING OF YEAR	 <u>1,214,685</u>	 <u>624,174</u>
 CASH AT END OF YEAR	 <u>\$ 1,471,652</u>	 <u>\$ 1,214,685</u>
 <b>SUPPLEMENTAL DISCLOSURES</b>		
Cash - unrestricted	\$ 1,018,338	\$ 1,211,363
Cash - restricted	<u>453,314</u>	<u>3,322</u>
 TOTAL CASH AT END OF YEAR	 <u>\$ 1,471,652</u>	 <u>\$ 1,214,685</u>
 <b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid	\$ <u>30,673</u>	\$ <u>24,019</u>

See accompanying notes.

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

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**NOTE A - NATURE OF ORGANIZATION**

Second Alarmer's Association and Rescue Squad of Montgomery County (the "Organization") commenced non-profit operations on March 28, 1938. Its mission is to provide the highest level of pre-hospital emergency medical care, rescue and related services in a compassionate and professional manner to the community in Montgomery County, Pennsylvania. These services are provided from several locations within Montgomery County.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. That basis differs from generally accepted accounting principles in that revenues are recognized when received rather than when earned, and expenses are recognized when cash is disbursed rather than when the obligation is incurred. Accounts receivable, accounts payable, and other accrued expenses are not reported in these financial statements. However, the Organization capitalizes fixed assets, records investments at their fair value rather than cost, and reports long-term debt and liabilities consisting of credit card debt on the statements of assets, liabilities and net assets--modified cash basis.

**Cash**

The Organization maintains accounts at four financial institutions. Cash balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. As of December 31, 2021 and 2020, \$551,230 and \$423,946, respectively, of the Organization's cash balances exceed the Federal Deposit Insurance Corporation limit. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. Restricted cash consists of cash held for internally restricted purposes, principally capital projects, in the amount of \$3,322, and cash held in escrow for the purchase of two new vehicles in the amount of \$449,992.

**Investments**

Investments are recorded at their fair value. Realized gains and losses are computed based upon the average cost and the trade-date basis.

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and Equipment**

Property and equipment purchased by the Organization are recorded at cost. Donated fixed assets are recorded at their estimated fair value. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets, as follows:

Rolling stock	5 to 15 years
Furniture and fixtures	5 to 10 years
Equipment	5 to 10 years
Building improvements	7 to 39 years

Depreciation expense amounted to \$297,799 and \$292,685 for the years ended December 31, 2021 and 2020, respectively. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the statement of income received, expenses and changes in net assets for the period. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance and repairs are charged to expense as incurred.

**Income Taxes**

Provision for income taxes is not included in the accompanying financial statements since the Organization qualifies under Section 510(c)(3) of the Internal Revenue Code and is, therefore, not subject to tax. Income unrelated to the Organization's exempt purpose would be subject to federal and state income taxes. Management has analyzed the tax positions taken and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require disclosure in the financial statements. Management does not believe there is any unrelated business income. Tax returns are subject to examination by taxing authorities for up to three years after the returns are filed.

**Donated Services**

Many individuals have donated time and services to advance the Organization's programs and objectives. The value of these services has not been recorded in the financial statements because they do not meet the definition for recognition under the modified cash basis of accounting.

**Contributions**

Contributions are recognized when received. Donor-restricted contributions are reported as increases in net assets without donor restrictions if the restriction expires in the same year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction.

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Service Agreements**

The Organization has agreements to provide emergency response services to the Pennsylvania Turnpike Commission; Townships of Abington, Upper Dublin, Whitpain and Upper Moreland, and the Boroughs of Hatboro, Jenkintown and Rockledge. The agreements with Abington (expires December 2025), Whitpain (expires January 2034) and Hatboro (expires March 2030) provide land for the facilities within those localities at nominal charges.

**Functional Allocation of Expenses**

Expenses are summarized and categorized based upon their functional classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, payroll taxes, employee benefits and collection services, which are allocated on the basis of estimates of time and effort.

**Financial Statement Presentation**

The financial statements of the Second Alarmer's Association and Rescue Squad of Montgomery County have been prepared in accordance with the modified cash basis of accounting, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

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**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

**Fair Value Measurements**

Professional accounting standards establish a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels.

Level 1 inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access. Level 2 inputs are other than quoted prices that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 3 inputs are unobservable inputs based on the assumptions used to measure assets and liabilities at fair value. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Organization's investments in fixed income mutual funds are Level 1 investments.

**Date of Management's Review**

Management has evaluated subsequent events through June 21, 2022, the date which the financial statements were available to be issued.

**NOTE C - INVESTMENTS**

Investments, which consist of a fixed income mutual fund held at one brokerage account, are reported at fair value. As of December 31, 2021 and 2020, the cost basis and fair value of investments are presented below. The related market value is based on the quoted net asset value of the mutual fund at December 31, 2021 and 2020, respectively.

	2021		2020	
	Cost	Fair Value	Cost	Fair Value
Mutual fund - fixed income	\$ 109,593	\$ 110,335	\$ 108,737	\$ 110,371

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

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**NOTE D - LINE OF CREDIT**

The Organization has a \$220,000 line of credit agreement secured by the building that houses its primary operations. Interest at 4.75% is payable monthly at the prime rate as published in the Wall Street Journal. As of December 31, 2021 and 2020, there was no outstanding balance on the line of credit.

**NOTE E - LONG-TERM DEBT**

Long-term debt as of December 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
\$600,000 note payable to Bryn Mawr Trust converted from a construction loan agreement in August 2014. Interest only payments were due through February 2015. Beginning March 2015, monthly principal payments of \$2,703 plus interest at a rate of 5.125% are due. The interest rate resets in August 2018 and every five years thereafter ("Anniversary Dates") at 3% above the Five Year FHLB rate, as defined, with a 5% floor. The loan matures August 2033 and is secured by the 307 Davisville Road Building. The bank has the opportunity to call the loan in full at each three-year anniversary date of the note (August 2018, August 2023, August 2028).	\$ 183,293	\$ 244,458
On July 31, 2015, the Organization refinanced its three Susquehanna notes payable for a \$506,796 note payable with Truist (formerly BB&T). The loan requires 120 monthly payments of principal and interest of \$5,145 at an interest rate of 4%. The interest rate resets on August 31, 2020 at the then prime rate as published by the Wall Street Journal plus 0.75%. The loan is cross-collateralized with all other liabilities with Truist.	112,391	183,781
Two loans with the Commonwealth of Pennsylvania for the purchase of two new ambulances. Each loan requires 180 monthly payments of principal and interest of \$449 at an interest rate of 2%. The loans mature on July 1, 2030 and the ambulances serve as security for the loans. The balance was paid in full in the current year.	-	24,699
In August 2021, the Organization obtained a loan from Firstrust Bank for the purchase of three new ambulances for \$580,000. The loan requires repayments of principal and interest in 60 monthly installments of \$10,664 at an interest rate of 3.83%. The loan matures September 1, 2026. The loan is secured by a vehicle and a security interest in a deposit account with Firstrust Bank.	554,282	-
\$141,928 loan payable to Stryker Flex Financial for the purchase of power pro ambulance cots. The loan is interest free and requires monthly payments of \$2,365. The last payment is due February 2024.	61,502	89,887
	911,468	542,825
Less current maturities	(203,210)	(120,737)
	<hr/> <u>\$ 708,258</u>	<hr/> <u>\$ 422,088</u>

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020

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**NOTE E - LONG-TERM DEBT (Continued)**

The following are maturities of long-term debt:

<u>Year Ending</u>	
<u>December 31,</u>	
2022	\$ 203,210
2023	209,146
2024	191,640
2025	159,457
2026	126,882
Thereafter	<u>21,133</u>
	\$ <u>911,468</u>

**NOTE F - PAYCHECK PROTECTION PROGRAM LOAN**

On April 21, 2020, the Organization received a Paycheck Protection Program loan from a local bank in the amount of \$773,800. The loan was to be used for payroll, rent, utilities and other costs incurred in the 24-week period following receipt of the funds in accordance with the Paycheck Protection Program established under the Coronavirus Aid, Relief, and Economic Security Act. The funds were accounted for under the conditional contribution model. Although loan forgiveness had not been granted by the Small Business Administration (SBA) as of December 31, 2020, management determined that the conditions for forgiveness under the loan had been substantially met and therefore recognized the entire amount as other income in the accompanying statement of income received, expenses and changes in net assets—modified cash basis in the year ended December 31, 2020.

In May 2021, the Organization received notification from the SBA that the loan was forgiven in full.

**NOTE G - EMPLOYEE BENEFIT PLAN**

The Organization maintains a 401(k) plan for employees meeting certain eligibility requirements. The Organization matches 100% of each employee's salary reduction up to 3% of the employee's annual compensation and 50% of each employee's salary reduction over 3% up to 5% of the employee's annual compensation. The Organization's matching contributions to the plan for the years ended December 31, 2021 and 2020, were \$82,939 and \$78,798, respectively.

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
SQUAD OF MONTGOMERY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021 AND 2020**

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**NOTE H - COMMITMENTS AND CONTINGENCIES**

**Operating Leases**

The Organization leases land from the Township of Abington under a long-term lease expiring in December 2025 for an annual rent of \$1. The land rights will remain with the Township while the building rights will be maintained by the Organization as more fully described in the lease agreement. The Organization leases land from the Township of Whitpain under a long-term lease expiring in March 2034 for an annual rent of \$10. Thereafter, renewal options are available for five successive five-year periods.

The Organization leases space for vehicles and equipment from Edge Hill Fire Company on a month-to-month basis for \$1,500 per month.

**Litigation**

From time to time, the Organization is party to various legal actions. The Organization is of the opinion that the outcome of any pending actions will not have a material effect on the Organization's financial statements.

**Purchase Obligation**

In the year ended December 31, 2021, the Organization has entered into a contract for the purchase of two trucks for approximately \$450,000. The trucks are anticipated to be delivered in late 2022 or 2023, at which point payment will be due. Payment will be made from cash held in escrow from the Firstrust Bank loan proceeds as described in Note E.

**NOTE I - LIQUIDITY**

As of December 31, 2021 and 2020, the Organization had working capital (current assets minus current liabilities) of \$1,379,341 and \$1,204,521, respectively.

Financial assets available for general expenditure within one year of the balance sheet date, consisted of the following:

	<u>2021</u>	<u>2020</u>
Cash - unrestricted	\$ 1,018,338	\$ 1,211,363
Investments	<u>110,335</u>	<u>110,371</u>
	<u>\$ 1,128,673</u>	<u>\$ 1,321,734</u>

**SECOND ALARMER'S ASSOCIATION AND RESCUE  
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**NOTE I - LIQUIDITY (Continued)**

As of December 31, 2020, the Organization had certain donor-restricted net assets limited to use which were available for general expenditure within one year of the balance sheet date. Those assets limited to use are more fully described in Note K. Accordingly, those assets have been included in the qualitative information above. The Organization did not have any donor-restricted net assets as of December 31, 2021. As part of the Organization's liquidity management, it has a goal to maintain cash and short-term investments on hand to meet 30 days of normal operating expense. To help manage unanticipated liquidity needs, the Organization also could draw upon \$220,000 of available line of credit.

**NOTE J - RISKS AND UNCERTAINTIES**

In March 2020, the World Health Organization recognized the novel strain of coronavirus, COVID-19, as a pandemic. The coronavirus outbreak has severely restricted the level of economic activity around the world. In response to this coronavirus outbreak, the governments of many countries, states, cities and other geographic regions have taken preventative or protective actions, such as imposing restrictions on travel and business operations and advising or requiring individuals to limit or forgo their time outside of their homes. Temporary closures of businesses have been ordered and numerous other businesses have temporarily closed voluntarily or restricted access to their premises. As an essential business, the Organization has continued to operate throughout the pandemic, however, government-mandated quarantines have the potential to negatively impact ambulance service income. The pandemic is still on-going and the extent of any future financial impact on the Organization depends on future developments, which are highly uncertain and cannot be reasonably estimated at this time.

**NOTE K - NET ASSETS WITH DONOR RESTRICTIONS**

As of December 31, 2020, the Organization reports net assets with donor restrictions of \$15,048. These funds were used in the current year to supplement operational expenses incurred as a direct result of the COVID-19 pandemic. This includes, but is not limited to, additional costs for utilities, insurance, apparatus repairs/fuel, personal protective equipment, along with expenses for cleaning, sanitizing, and disinfecting of equipment and property or other expenses incurred to prevent the spread of communicable illnesses. The Organization did not have any net assets with donor restrictions at December 31, 2021.