

**UPPER MORELAND TOWNSHIP**  
**Committees Meeting Agenda**  
**April 21, 2025 at 7:00 p.m.**  
*AGENDA ITEMS ARE SUBJECT TO CHANGE*

**INSTRUCTIONS TO JOIN:**

<b>Go to Zoom.us.</b> Click "Join a Meeting"	Webinar ID: 917 5771 7982	Password: 182130
<b>Join by Phone:</b> Dial 1-929-205-6099	Webinar ID: 917 5771 7982	Password: 182130

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

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**Finance & Administrative Committee Members:** Commissioner and Committee Chair Benjamin Olszewski, Commissioner and Board Vice President Cheryl Lockard and Commissioner Demond Mullen; Township Staff Member: John D. Bates, Assistant Township Manager/Director of Finance

- I. Call to Order**
- II. Roll Call**
- III. Presentations/Announcements**
- IV. Public Comments – Non-Agenda Items Only**
- V. Approval of Minutes – March 17, 2025 (attachment)**
- VI. Acceptance and approval of the following monthly reports (attachments):**
  - A. Director of Finance
  - B. Tax Enforcement Officers
  - C. Investment Activity Report
  - D. Quarterly Bond Issue Report
  - E. Quarterly Capital Reserve Fund
  - F. Quarterly Restricted Funds
- VII. Review of Revenue & Expense Summaries (attachments)**
- VIII. Personnel:**
  - A. Appointments/Reappointments: None at this time.
    - 1. The appointment of **Anthony J. Trofe** on the **Parks and Recreation Advisory Council** to fill a vacancy left by Margaret Holscher and the remaining two-year At-Large term to expire on December 31, 2025.
  - B. Vacancy(ies):
    - 1. On the **Historical Commission** to fill the vacancy left by John J. Behan and serve a current three-year term that will expire on December 31, 2026.
    - 2. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
    - 3. On the **Historical Commission** to fill the vacancy left by Thomas Murt and serve the remainder of the current three-year term that will expire on December 31, 2027.
    - 4. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
    - 5. On the **Human Relations Commission** to fill the vacancy left by Sharia Wallace and serve a current three-year term that will expire on December 31, 2027.
    - 6. On the **Human Relations Commission** to fill the vacancy left by Akeelah Sides and serve a current three-year term that will expire on December 31, 2025.

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7. On the **Parks and Recreation Advisory Council** to fill the vacancy left by Joseph Paskus and serve a current two-year term for Ward 3 that will expire on May 5, 2025.

**IX. Old Business**

- A. Amendment for CHA Consulting Construction Manager for Township Building Renovations (attachments)

**X. New Business**

- A. Draft Resolution to approve Capital Improvement Funding Source (attachments)  
B. Authorizing Notice to Bidders for the Sale of Surplus Vehicles (attachments)  
C. Clifton Larson Allen LLP Audit Services (attachments)

**XI. Other Items**

**XII. Commissioner Comments**

**XIII. Adjournment**



## Finance & Administrative Committee Meeting

**Finance & Administrative Committee Members:** Commissioner and Committee Chair Benjamin Olszewski, Commissioner Cheryl Lockard, Commissioner Demond Mullen. Township Staff Member: John D. Bates, Assistant Township Manager/Director of Finance

- I. **Moment of Silent Meditation**
- II. **Pledge of Allegiance**
- III. **Call to Order:** Commissioner and Committee Chair Benjamin Olszewski called the meeting to order.
- IV. **Roll Call:** Commissioner and Committee Chair Olszewski, Commissioner Lockard, Commissioner Mullen and Mr. Bates, Assistant Township Manager/Director of Finance. Also present: Patrick T. Stasio, Township Manager, and Briana Bryant, Township Solicitor.
- V. **Announcements** – Nothing to report.
- VI. **Approval of Minutes** – February 24, 2025:
  - The Committee unanimously approved the meeting minutes as submitted.
- VII. **Public Comments (non-Agenda Items)** - Nothing to report.
- VIII. **Acceptance and approval of the following reports – February 2025:**
  - A. Director of Finance
  - B. Tax Enforcement Officers
  - C. Investment Activity Report
  - The Committee unanimously approved the above reports as submitted.
- IX. **Review of Financial Statements – February 2025:**
  - A. Revenue and Expense Summaries:
    - The Committee discussed and unanimously approved the summaries as submitted.
- X. **Personnel:**
  - A. Appointments/Reappointments:
    1. The reappointment of **Kenneth Hawthorn** on the **Police Pension Fund Committee** to serve a new three-year term to expire on March 13, 2028.
    2. The reappointment of **Barbara Tuck** on the **Parks and Recreation Advisory Council** to serve a new two-year term to expire on March 1, 2028.
    3. The appointment of **Margaret Whiting** on the **Human Relations Commission** to fill a vacancy left by Christina Richmond and serve the remaining three-year term to expire on December 31, 2025.
  - The Committee recommends the Board of Commissioners approve the above appointment and reappointments at the April 7, 2025 Regular Meeting.

**B. Vacancy(ies):**

1. On the **Historical Commission** to fill the vacancy left by John J. Behan and serve a current three-year term that will expire on December 31, 2026.
  2. On the **Historical Commission** to fill the vacancy left by Albert DerMovsesian and serve a current three-year term that will expire on December 31, 2027.
  3. On the **Historical Commission** to fill the vacancy left by Thomas Murt and serve the remainder of the current three-year term that will expire on December 31, 2027.
  4. On the **Historical Commission** to fill the vacancy left by Brian Tompkins and serve a new three-year term that will expire on December 31, 2026.
  5. On the **Human Relations Commission** to fill the vacancy left by Akeelah Sides and serve the remainder of the current three-year term that will expire on December 31, 2025.
  6. On the **Human Relations Commission** to fill the vacancy left by Sharia Wallace and serve a current three-year term that will expire on December 31, 2027.
  7. On the **Parks and Recreation Advisory Council** to fill the vacancy left by Margaret Holscher and serve the current two-year At-Large term that will expire on December 31, 2025.
  8. On the **Parks and Recreation Advisory Council** to fill the vacancy left by Joseph Paskus and serve a current two-year term for Ward 3 that will expire on May 5, 2025.
- The Committee directed anyone interested in applying to fill vacancies to send their resume and a letter of interest to Pat Stasio, Township Manager.

**IX. Old Business – Nothing to report.**

**X. New Business:**

- A. TD Bank Account Closure – Mr. Bates discussed the following:
- The account was opened in 2017 as a requirement on the General Obligation Note, has a deposit remaining of approximately \$250,000, there has been no activity since 2021, and the funds will be transferred to Key Bank where other Township accounts reside.
  - The Committee recommends the Board of Commissioners approve at the April 7, 2025 Regular Meeting.

**XI. Other Items – Nothing to report.**

**XII. Public Comments – Nothing to report.**

**XII. Commissioner Comments – Nothing to report.**

**XIII. Adjournment -** There being no further business for this Committee, the meeting was adjourned at 7:30 pm.

Respectfully submitted by Kathleen Kristire.



# TOWNSHIP OF UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215  
Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE  
*President*  
CHERYL LOCKARD  
*Vice President*  
ANTHONY BENVENUTTI  
DEMOND MULLEN  
BENJAMIN W. OLSZEWSKI  
NICHOLAS O. SCULL  
CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO  
*Township Manager*  
JOHN D. BATES  
*Assistant Township Manager/  
Director of Finance*  
ALEX H. LEVY  
*Township Treasurer*  
SEAN P. KILKENNY, ESQ.  
*Township Solicitor*

## FINANCE OFFICE

**TO:** All Commissioners  
**FROM:** John Bates  
**DATE:** April 13, 2025  
**RE:** Department Report for the Month of March 2025

1. Routine daily work (posting, filing, etc.)
2. Invoice processing and payment
3. Accounts Receivable billing and receipts
4. Close and balance books for previous month
5. Prepare financial statements
6. Balance bank statements
7. Preparation of monthly financial and business tax reports
8. Prepare Treasurer's Activity Report
9. Cash flow analysis and funds transfer
10. Initiate and review Township investments
11. Processing and reporting of daily business tax receipts
12. Review and auditing of business tax returns
13. Perform analysis and projects as required



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Montgomery County, Pennsylvania  
117 Park Avenue, Willow Grove, PA 19090-3215  
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Fax (215) 659-3305

George Kyriakodis, MS, MBA, CFE  
Tax Officer/Auditor  
215-659-3100 x1045  
gkyriakodis@uppermoreland.org



Kristi Payne  
Tax Officer  
215-659-3100 x1044  
kpayne@uppermoreland.org

## BUSINESS TAX OFFICE

### REVENUE ANALYSIS AS OF MARCH 31, 2025

	2024		2025	
	\$5,826,000		\$5,926,000	
	YTD Receipts	% of Budget	YTD Receipts	% of Budget
BUSINESS PRIV.	425,432	13%	489,647	14%
MERCANTILE	191,212	11%	196,335	10%
LICENSE	19,281	74%	21,082	81%
PRIOR YEAR MISC.	489,377	82%	581,388	97%
TOTALS	\$ 1,125,302	19%	\$ 1,288,453	22%

INCREASE IN RECEIPTS 2024/2025                      \$ 163,151                      OR                      14.5%

AMOUNT UNDER BUDGET = (\$4,637,547)

2025 BUSINESSES REGISTERED	2,042
2024 BUSINESSES REGISTERED	1,899
AMOUNT OF INCREASE	143

2025 BUSINESSES TERMINATED                      178

SUBMITTED BY:  
GEORGE KYRIAKODIS / KRISTI PAYNE  
TAX ENFORCEMENT OFFICERS

# TOWNSHIP of UPPER MORELAND

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117 Park Avenue, Willow Grove, PA 19090-3215

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## INVESTMENT ACTIVITY REPORT MARCH 2025

Date of Purchase	Name Of Institution	Name of Fund	Investment Type	Amount of Investment	Rate of Interest	Date of Maturity
Various	PLGIT	General Fund		\$ 879,241.75	4.15%	N/A
6/4/2010	Hatboro Federal Savings	General Fund	CD	\$ 289,831.54	4.43%	
Total				\$ 1,169,073.29		
8/30/2013	PLGIT	Operating Reserve	Reserve - Class	\$ 1,692,675.19	4.26%	N/A
Various	PLGIT	Capital Reserve Fund	Class	\$ 44,236.97	4.15%	N/A
Various	PLGIT	Fire Truck Fund	Class	\$ 401.27	4.15%	N/A
Various	PLGIT	Liquid Fuels Account	Class	\$ 1,014,655.65	4.15%	N/A
10/29/2021	PLGIT	American Plan Rescue Act		\$ 1,565,513.91	4.15%	N/A
1/1/2021	PLGIT	GO Bond 2021	Arm	\$ 191,332.12	4.44%	N/A
4/7/2022	PLGIT	GO Bond 2022		\$ 1,015,580.75	4.44%	N/A

\*Liquid Fuels & Capital Reserve: show ledger balance if checks have not cleared for the month

NOTE: CD Interest Rates Are Net Of Fees (Actual Yield) -- for PLGIT CD

**Upper Moreland Township  
GO BOND, SERIES OF 2021  
2025 BUDGET**

2021 BOND Deposit- January 11, 2021	\$ 5,109,518
Interest Earned to Date	186,071
Less: Note Issuance Costs	(105,738)
Actual Expenditures To Date	<u>(4,998,322)</u>
2021 BOND Balance at 3/31/2025	<u>\$ 191,529</u>
Commitments	(133,827)
Available Balance	<u><u>\$ 57,702</u></u>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	<u>Commitments</u>	<u>Status</u>
Wireless Access Security Locks	\$ 60,000	\$ 59,126	\$ -	Complete
Replace Fire Alarms	100,000	148,733	-	Complete
Library ADA Improvements	150,000	114,145	-	Complete
Library ADA Grant	(75,000)	(75,000)	-	Complete
Video Equipment Board Room	125,000	89,639	-	Complete
LED Streetlight Project	735,000	573,909	-	Complete
PW - Triaxle Body	103,000	101,185	-	Complete
PW - Small Roller	34,230	34,230	-	Complete
PW - Air Compressor	19,800	19,437	-	Complete
PW - Plow & Hydraulics	33,425	36,593	-	Complete
PW - F550 Crew Cab with Dump	80,789	78,790	-	Complete
PW Ford Explorer	55,000	40,500	-	Complete
Sanitation - Trash Truck	237,781	233,941	-	Complete
Mason's Mill Repave Tennis Courts	340,000	513,372	-	Complete
Mason's Mill Pavilion Replacement	30,000	29,717	-	Complete
Mason's Mill Pickleball Lights	18,000	-	-	Complete
Mason's Mill Safety Surface	80,000	56,875	-	Complete
Brooks St Park Playground Equip.	40,000	27,074	-	Complete
Fair Oaks Basin Grant Watershed	(200,000)	(200,000)	-	Complete
Fair Oaks Basin Grant Montco 2040	(195,000)	(195,000)	-	Complete
Fair Oaks Basin Grant Growing Greener	(165,000)	(165,500)	-	Complete
Township Bldg HVAC	-	34,253	-	Complete
PW Paver	435,000	418,529	-	Complete
Codes Vehicle	43,000	41,771	-	Complete
P&R Zero Turn Mower	13,000	12,464	-	Complete
Pileggi Park Paving	98,000	108,580	-	Complete
Playground Equipment N.Willow Grove	50,000	65,017	-	Complete
P&R Zero Turn Mower	13,000	12,799	-	Complete
P&R Van	30,000	35,000	-	Complete
Trash Cans	-	407,242	-	Complete
Tippers	(14,812)	14,812	-	Complete
Fair Oaks Basin	887,000	806,798	80,202	Reconciling
Farmstead Park	100,000	4,650	95,350	Reconciling
Twp / Police - Building Design & Reno	1,000,000	1,041,724	(41,724)	Reconciling
Replace Sanitary & Sewer Pumps	10,000	10,000	-	Complete
PW Plow Trucks	259,037	256,400	-	Complete
Tub Grinder	700,000	556,518	-	Complete
Grant Tub Grinder	(350,000)	(350,000)	-	Complete
<b>Total</b>	<b>4,880,250.00</b>	<b>4,998,321.76</b>	<b>133,827.39</b>	



**Upper Moreland Township  
GO BOND, SERIES OF 2022  
2025 BUDGET**

2022 BOND Deposit- April, 2022	\$ 3,000,000
Interest Earned to Date	133,885
Less: Note Issuance Costs	(107,109)
Actual Expenditures To Date	<u>(2,011,195)</u>
2022 BOND Balance at 3/31/2025	<b><u>\$ 1,015,581</u></b>
Commitments	(1,006,000)
Available Balance	<b><u>\$ 9,581</u></b>

<b><u>Expenditures</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Commitments</u></b>
<i><u>Admin</u></i>			
118 Center Ave Purchase and Demo	\$ -	\$ 245,798	\$ -
Woodlawn Purchase and Demo	-	1,711,475	-
Woodlawn Park Master Plan	-	53,923	-
<i><u>Public Works</u></i>			
Trash Trucks (2)	-	-	817,000
<i><u>Fire</u></i>			
Squad 10 Vehicle (Refurbish)	-	-	75,000
Vehicle #2009 (Replacement)	-	-	60,000
<i><u>Park &amp; Recreation</u></i>			
Truck Bed (Replacement)	-	-	22,000
Enclosed Trailer (Replacement)	-	-	18,000
Zero Turn Mower	-	-	14,000
Total	<u>-</u>	<u>2,011,195</u>	<u>1,006,000</u>

**\*\* Orders have been placed for all remaining Commitments \*\***

**Upper Moreland Township  
Capital Reserve Fund  
2025 Budget**

Capital Reserve Fund Balance at 1/1/25	\$ 149,501
Transfer from General Fund (Q2 2025)	<u>\$ 400,000</u>
Interest Earned Year to Date	<u>\$ 736</u>
Capital Reserve Funds Available	\$ 550,237
2025 Capital Expenditures (detailed below)	<u>\$ -</u>
Capital Reserve Fund Balance at 3/31/2025	<u><u>\$ 550,237</u></u>

**2025 Budget Details**

<b><u>Description</u></b>	<b><u>Budgeted Amount</u></b>	<b><u>Expenditures 3/31/2025</u></b>
<i><u>Police</u></i>		
Fleet Replacement	\$ 263,000	\$ -
Mobile In-Car & Body Worn Cameras	95,000	\$ -
K9 - Patrol	21,396	\$ -
Total Police	<u>\$ 379,396</u>	<u>\$ -</u>
<i><u>Fire</u></i>		
PPE Gear (6 sets)	\$ 16,000	\$ -
<i><u>Public Works</u></i>		
Sanitation - 95 Gallon Carts	\$ 2,625	\$ -
Total Capital Expenditures	<u><u>\$ 398,021</u></u>	<u><u>\$ -</u></u>

**RESTRICTED FUNDS**  
**TRAFFIC IMPACT FEE FUNDS**  
**UPPER MORELAND TOWNSHIP**

**PROJECT**

Beginning Balance 1/1/2025	\$ 210,711
Developer Contributions	-
Actual Expenditures	-
Traffic Impact Fee Balance at 3/31/2025	<u>\$ 210,711</u>
Commitments	125,558
Available Balance	<u><u>\$ 336,269</u></u>

<b>Expenditures</b>	<b><u>Budget</u></b>	<b><u>Prior Years</u></b>	<b><u>Actual 2025</u></b>	<b><u>Commitments</u></b>
Green Light Go - Byberry & Davisville	\$ 25,761	\$ 28,307	\$ -	\$ -
DCED Multimodel Byberry & Davisville	384,603	727,981	-	-
Grants	(370,000)	-	-	(370,000)
Montco CTP - Maryland & Commerce	204,685	113,779	-	90,906
DCED Multimodel Blair Mill	177,000	64,811	-	112,189
York & Davisville/York & Easton Traffic Signal	40,000	-	-	40,000
N. York Road Traffic Signal	36,940	35,593	-	1,347
Total	<u><u>\$ 498,988</u></u>	<u><u>\$ 970,471</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (125,558)</u></u>



**RESTRICTED FUNDS**  
**STORMWATER MANAGEMENT**  
UPPER MORELAND TOWNSHIP

**PROJECT**

Beginning Balance 1/1/2025	\$	56,282
Developer Contributions		-
Actual Expenditures		<u>-</u>
Stormwater Management Balance at 3/31/2025	\$	<u>56,282</u>
Commitments		(5,758)
Available Balance	\$	<u>50,524</u>

<b>Expenditures</b>	<b><u>Budget</u></b>	<b><u>Prior Years</u></b>	<b><u>Actual 2025</u></b>	<b><u>Commitments</u></b>
Streambank Carson Simpson	\$ 100,000	\$ 104,783	\$ -	\$ -
Farmstead Park Improvements	20,000	14,242	-	5,758
Total	<u>\$ 120,000</u>	<u>\$ 119,025</u>	<u>\$ -</u>	<u>\$ 5,758</u>

**RESTRICTED FUNDS**  
**FEES IN LIEU OF PLANTINGS**  
UPPER MORELAND TOWNSHIP

**PROJECT**

Beginning Balance 1/1/2025	\$ 232,476
Developer Contributions	-
Actual Expenditures	-
Fees in Lieu of Plantings Balance at 3/31/2025	<u>\$ 232,476</u>
Commitments	(58,243)
Available Balance	<u>\$ 174,234</u>

<b>Expenditures</b>	<b><u>Budget</u></b>	<b><u>Prior Years</u></b>	<b><u>Actual 2025</u></b>	<b><u>Commitments</u></b>
Fair Oaks Basin	\$ 47,000	\$ -	\$ -	\$ 47,000
Parks Annual Tree Plantings	15,000	3,758	-	11,243
Total	<u>\$ 62,000</u>	<u>\$ 3,758</u>	<u>\$ -</u>	<u>\$ 58,243</u>

UPPER MORELAND TOWNSHIP  
STATEMENT OF FINANCIAL POSITION

General Fund

Fiscal Year 25 Period 03

ASSETS

CASH	1,473,921.27	
CASH - TD BANK	256,680.88	
PETTY CASH	825.00	
INVESTMENTS - CD'S	289,831.54	
INVESTMENTS PLGIT	2,310,812.20	
FEES IN LIEU OF PLANTINGS	232,476.23	
STORMWATER MANAGEMENT	56,282.09	
DEA PROCEEDS	20,442.80	
TRAFFIC IMPACT FEES	210,711.13	
AMERICAN RESCUE PLAN ACT	1,565,513.91	
ACCOUNTS RECEIVABLE	162,613.15	
TRASH FEES LIENED	70,730.55	
CURB & SIDEWALK LIENS	6,167.39	
MISC LIENS RECEIVABLE	33,184.50	
RE TAX LIENS RECEIVABLE	( 50,242.23)	
TAXES RECEIVABLE	1,197,904.75	
DUE FROM BOND ISSUE	82,041.71	
DUE FROM CAPITAL RESERVE FUND	69,300.00	
DUE FROM ESCROW FUND	1,222.50	
TOTAL ASSETS		----- 7,990,419.37 =====

LIABILITIES & FUND BALANCE

ACCOUNTS PAYABLE	5,833.86	
TAX ANTICIPATION NOTE	0.00	
DUE TO GOVERNMENT UNITS	4,079.80	
DEFERRED REVENUE TRASH FEES LIENED	59,639.50	
DEFERRED REVENUES	1,342,188.83	
DEFERRED REVENUE RE TAX LIENS	( 50,242.23)	
FUND BALANCE (SURPLUS)	4,943,433.49	
OPERATING RESERVE	1,296,864.19	
RESTRICTED-FEES IN LIEU OF	232,476.23	
RESTRICTED-STORMWATER MANAGEMENT	56,282.09	
RESTRICTED DEA PROCEEDS	20,442.80	
RESTRICTED TRAFFIC IMPACT	210,711.13	
REVENUE CONTROL ACCOUNT	5,278,855.45	
EXPENSE CONTROL ACCOUNT	( 5,410,145.77)	
TOTAL LIABS & FUND BALANCE		----- 7,990,419.37 =====



UPPER MORELAND TOWNSHIP  
SUMMARY REVENUE & EXPENSE REPORT  
FUND - 01 General Fund  
CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REAL PROPERTY TAXES	1,322,796.26	1,715,577.38	0.00	9,349,705.00	7,634,127.62	18.35	81.65
LOCAL ENABLING TAXES	1,054,077.52	2,718,462.96	0.00	12,030,000.00	9,311,537.04	22.60	77.40
LICENSES & PERMITS	5,912.00	151,687.06	0.00	460,000.00	308,312.94	32.98	67.02
FINES & FORFEITS	7,997.10	31,486.16	0.00	132,500.00	101,013.84	23.76	76.24
INTEREST	15,707.55	48,689.41	0.00	350,000.00	301,310.59	13.91	86.09
INTERGOVERNMENTAL REV	4,161.19	4,161.19	0.00	1,030,359.00	1,026,197.81	0.40	99.60
DEPARTMENTAL EARNINGS	388,849.25	566,694.76	0.00	3,308,302.00	2,741,607.24	17.13	82.87
MISC.INC	16,747.16	39,066.28	0.00	235,000.00	195,933.72	16.62	83.38
INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	2,816,248.03	5,275,825.20	0.00	27,476,879.00	22,201,053.80	19.20	80.80

UPPER MORELAND TOWNSHIP  
SUMMARY REVENUE & EXPENSE REPORT  
FUND - 01 General Fund  
CURRENT YEAR BUDGET

PAGE 2

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EXPENDITURES							
400-997-00ADMIN-GEN GOVT	248,193.29	545,012.13	33,796.00	2,716,801.00	2,137,992.87	21.30	78.70
410-997-00PROTECTION/PERSONS & PR	720,516.72	2,023,614.91	462,343.14	8,362,218.00	5,876,259.95	29.73	70.27
413-997-00CODE ENFORCEMENT	34,733.14	107,633.16	0.00	479,633.00	371,999.84	22.44	77.56
415-997-00EMERGENCY MANAGEMENT	0.00	637.14	0.00	23,200.00	22,562.86	2.75	97.25
427-997-00PUB WORKS - SANITATION	131,472.46	344,859.57	816,948.00	2,128,073.00	966,265.43	54.59	45.41
430-997-00PUBLIC WORKS/HWY	366,002.04	748,791.35	24,715.84	2,396,511.00	1,623,003.81	32.28	67.72
450-995-00PARKS & RECREATIONS	89,117.06	245,366.57	95,652.25	1,873,033.00	1,532,014.18	18.21	81.79
456-997-00LIBRARY	0.00	240,982.75	0.00	963,931.00	722,948.25	25.00	75.00
463-997-00COMMUNITY REVITALIZATIO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-997-00INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
480-995-00MISC GOVT EXPEND	262,297.91	1,153,248.19	0.00	8,483,479.00	7,330,230.81	13.59	86.41
492-997-00TOTAL OPERATING TRANSFE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
TOTAL EXPENDITURES	1,852,332.62	5,410,145.77	1,433,455.23	27,526,879.00	20,683,278.00	24.86	75.14

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		03/31/2025	TRANSACTIONS	AS OF 03/31/2025	AMOUNT	BUDGET	PCT %	PCT %
RECEIPTS								
REAL PROPERTY TAXES								
301-100	R/E TAXES CURRENT	1,083,253.41	1,356,744.21	0.00	7,620,269.00	6,263,524.79	17.80	82.20
301-110	LIBRARY	131,218.73	164,350.81	0.00	923,074.00	758,723.19	17.80	82.20
301-120	FIRE PROTECTION	96,642.24	121,043.86	0.00	679,842.00	558,798.14	17.80	82.20
301-200	R/E TAXES PRIOR	0.00	56,422.19	0.00	10,000.00	46,422.19	564.22	(464.22)
301-201	LIBRARY PRIOR	0.00	0.00	0.00	3,000.00	3,000.00	0.00	100.00
301-202	FIRE PRIOR	0.00	0.00	0.00	1,500.00	1,500.00	0.00	100.00
301-300	R/E TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500	R/E TAXES LIENED	7,299.05	11,108.09	0.00	75,000.00	63,891.91	14.81	85.19
301-501	LIBRARY LIENS	890.39	1,377.42	0.00	12,500.00	11,122.58	11.02	88.98
301-502	FIRE LIENS	640.38	1,006.29	0.00	5,250.00	4,243.71	19.17	80.83
301-600	R/E TAXES INTERIM	2,337.08	2,888.11	0.00	15,000.00	12,111.89	19.25	80.75
301-601	LIBRARY INTERIMS	296.56	366.49	0.00	3,000.00	2,633.51	12.22	87.78
301-602	FIRE INTERIMS	218.42	269.91	0.00	1,270.00	1,000.09	21.25	78.75
301-995	REAL PROPERTY TAXES	1,322,796.26	1,715,577.38	0.00	9,349,705.00	7,634,127.62	18.35	81.65
LOCAL ENABLING TAXES								
310-100	REAL ESTATE TRANSFER TA	36,710.49	63,458.12	0.00	570,000.00	506,541.88	11.13	88.87
310-200	EARNED INCOME TAX	267,218.37	1,224,370.99	0.00	4,890,000.00	3,665,629.01	25.04	74.96
310-300	MERCANTILE TAX	122,083.32	196,335.19	0.00	1,900,000.00	1,703,664.81	10.33	89.67
310-500	OCCUPATIONAL PRIV. TAX	7,610.43	163,248.36	0.00	670,000.00	506,751.64	24.37	75.63
310-800	BUSINESS PRIVILEGE TAX	387,258.41	489,647.48	0.00	3,400,000.00	2,910,352.52	14.40	85.60
310-810	PRIOR YEAR BUSINESS TAX	233,196.50	581,402.82	0.00	600,000.00	18,597.18	96.90	3.10
310-995	LOCAL ENABLING TAXES	1,054,077.52	2,718,462.96	0.00	12,030,000.00	9,311,537.04	22.60	77.40
LICENSES & PERMITS								
321-000	BUSINESS LICENSES	2,612.00	16,392.35	0.00	26,000.00	9,607.65	63.05	36.95
321-620	CONTRACTORS REGISTRATIO	2,700.00	17,050.00	0.00	33,000.00	15,950.00	51.67	48.33
321-730	AMUSEMENT GAME PERMITS	600.00	600.00	0.00	1,000.00	400.00	60.00	40.00
321-800	CABLE TV FRANCHISE FEES	0.00	117,644.71	0.00	400,000.00	282,355.29	29.41	70.59
320-995	LICENSES & PERMITS	5,912.00	151,687.06	0.00	460,000.00	308,312.94	32.98	67.02
FINES & FORFEITS								
331-110	MOTOR VEHICLE VIOLATION	0.00	220.00	0.00	1,000.00	780.00	22.00	78.00
331-120	CODE ENFORCEMENT FINES	15.00	15.00	0.00	3,500.00	3,485.00	0.43	99.57

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331-121	FALSE ALARM FINES	875.00	7,025.00	0.00	20,600.00	13,575.00	34.10	65.90
331-130	DISTRICT JUSTICES	7,107.10	24,226.16	0.00	107,400.00	83,173.84	22.56	77.44
331-131	MISC.FINES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
330-995	FINES & FORFEITS	7,997.10	31,486.16	0.00	132,500.00	101,013.84	23.76	76.24





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364-600	REFUSE COLLECTION FEE	226,081.10	281,718.80	0.00	1,557,030.00	1,275,311.20	18.09	81.91
364-601	PRIOR YR.REFUSE COLLECT	0.00	2,332.00	0.00	13,000.00	10,668.00	17.94	82.06
363-995	HIGHWAY & SANITATION	232,033.50	299,460.60	0.00	1,630,030.00	1,330,569.40	18.37	81.63
RECREATIONAL FACILITIES								
367-000	RECREATIONAL FEES	25,175.50	34,335.51	0.00	180,000.00	145,664.49	19.08	80.92
367-100	SUMMER CAMP FEES	41,490.00	41,490.00	0.00	460,000.00	418,510.00	9.02	90.98
367-200	LEAGUE FEES	60.00	60.00	0.00	14,000.00	13,940.00	0.43	99.57
367-900	DISCOUNT TICKET/TRIPS	453.00	1,212.00	0.00	32,000.00	30,788.00	3.79	96.21
367-905	LITTLE BEARS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
367-995	RECREATIONAL FACILITIES	67,178.50	77,097.51	0.00	686,000.00	608,902.49	11.24	88.76
	DEPARTMENTAL EARNINGS	388,849.25	566,694.76	0.00	3,308,302.00	2,741,607.24	17.13	82.87

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	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
MISCELLANEOUS INCOME							
391-100 MISC. INCOME	90.00	262.69	0.00	100,000.00	99,737.31	0.26	99.74
391-200 INSURANCE INCOME	16,657.16	38,803.59	0.00	35,000.00 (	3,803.59)	110.87 (	10.87)
391-300 CURB & SIDEWALK ASSESSM	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-500 DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
380-995 MISCELLANEOUS INCOME	16,747.16	39,066.28	0.00	235,000.00	195,933.72	16.62	83.38
INTERFUND OP. TRANS							
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-100 TRANSFER FROM FEES IN L	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-200 TRSF FROM STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-600 TRANSFER FROM TRAFFIC I	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-900 TRANSFER FROM CAPITAL R	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-901 TRANSFER FROM DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-902 TRANSFER FROM ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	100.00
392-995 INTERFUND OP. TRANS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
SURPLUS							
395-000 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
395-995 FUND BALANCE TRANSFER	0.00	0.00	0.00	581,013.00	581,013.00	0.00	100.00
TOTAL RECEIPTS	2,816,248.03	5,275,825.20	0.00	27,476,879.00	22,201,053.80	19.20	80.80



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		MONTH ENDING	YEAR-TO-DATE	ENCUMBERED	BUDGETED	UNDER(OVER)	AVAIL	
		03/31/2025	TRANSACTIONS	AS OF 03/31/2025	AMOUNT	BUDGET	PCT %	PCT %
EXPENDITURES								
ADMINISTRATION								
400-113	SALARIES-ELECTED OFFICI	7,656.25	7,656.25	0.00	30,625.00	22,968.75	25.00	75.00
401-121	MANAGER COMPENSATION	14,853.04	44,559.12	0.00	193,090.00	148,530.88	23.08	76.92
401-130	SALARIES - OFFICE	76,636.51	226,321.89	0.00	993,426.00	767,104.11	22.78	77.22
401-200	MATERIAL & SUPPLIES	1,576.68	5,035.95	0.00	15,000.00	9,964.05	33.57	66.43
401-240	GENERAL EXPENSES	5,228.36	34,470.12	0.00	100,000.00	65,529.88	34.47	65.53
401-260	MINOR EQUIPMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-320	COMMUNICATION EXPENSES	8,497.80	38,894.02	10,500.00	361,380.00	311,985.98	13.67	86.33
401-340	ADVERTISING & PRINTING	2,099.28	2,099.28	0.00	15,500.00	13,400.72	13.54	86.46
401-374	EQUIP./MAINT. & REPAIRS	6,187.00	7,163.47	0.00	24,400.00	17,236.53	29.36	70.64
401-450	CONTRACTED SERVICES	45,869.51	55,397.73	0.00	150,000.00	94,602.27	36.93	63.07
401-460	RE TAX REFUNDS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
401-520	CONTRIBUTIONS	0.00	10,360.00	0.00	48,500.00	38,140.00	21.36	78.64
401-740	MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
401-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
402-100	TOWNSHIP AUDITOR	2,100.00	2,100.00	0.00	65,000.00	62,900.00	3.23	96.77
402-312	EARNED INCOME TAX COLLE	7,681.60	11,180.32	0.00	50,000.00	61,180.32	22.36	122.36
402-314	LEGAL SERVICES	40,336.84	62,946.55	0.00	225,000.00	162,053.45	27.98	72.02
400-995	ADMINISTRATION	218,722.87	485,824.06	10,500.00	2,276,921.00	1,780,596.94	21.80	78.20
TAX COLLECTION								
403-114	CONTRACT SERVICES	2,838.46	8,515.38	0.00	36,900.00	28,384.62	23.08	76.92
403-353	TAX COLLECTOR'S BOND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
403-995	TAX COLLECTION	2,838.46	8,515.38	0.00	36,900.00	28,384.62	23.08	76.92
TOWNSHIP BUILDING								
409-140	SALARIES & WAGES	3,958.50	10,023.00	0.00	50,700.00	40,677.00	19.77	80.23
409-200	MATERIALS & SUPPLIES	557.17	1,324.46	0.00	6,250.00	4,925.54	21.19	78.81
409-360	UTILITIES	8,003.02	6,612.93	0.00	85,000.00	78,387.07	7.78	92.22
409-373	MAINTENANCE & REPAIRS	11,419.93	18,059.40	23,296.00	183,700.00	142,344.60	22.51	77.49
409-375	SHADE TREE CARE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
409-450	CONTRACT SERVICES	2,693.34	14,652.90	0.00	77,330.00	62,677.10	18.95	81.05
409-995	TOWNSHIP BUILDING	26,631.96	50,672.69	23,296.00	402,980.00	329,011.31	18.36	81.64
GENERAL ADMINISTRATION		248,193.29	545,012.13	33,796.00	2,716,801.00	2,137,992.87	21.30	78.70



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PROTECTION TO PERSONS & PROPERTY							
POLICE PROTECTION							
410-120	CHIEF COMPENSATION	14,261.54	42,784.62	0.00	185,400.00	142,615.38	23.08 76.92
410-130	SALARY - CROSSING GUARD	60.48	60.48	0.00	7,256.00	7,195.52	0.83 99.17
410-131	SALARY - LTS., SGTS.	107,457.22	299,488.78	0.00	1,302,669.00	1,003,180.22	22.99 77.01
410-132	SALARY - PATROL OFFICER	323,103.78	1,047,746.90	0.00	3,965,424.00	2,917,677.10	26.42 73.58
410-133	TWP.OVERTIME	40,365.33	70,603.05	0.00	375,000.00	304,396.95	18.83 81.17
410-134	REIMBURSE OVERTIME	4,470.44	12,236.74	0.00	60,057.00	47,820.26	20.38 79.62
410-135	OVERTIME/COURT/HEARINGS	4,842.08	10,506.99	0.00	52,500.00	41,993.01	20.01 79.99
410-140	SALARY - CLERICAL	31,623.55	83,379.49	0.00	400,489.00	317,109.51	20.82 79.18
410-200	MATERIAL & SUPPLIES	2,820.62	5,291.92	0.00	18,600.00	13,308.08	28.45 71.55
410-238	UNIFORMS	1,429.58	2,513.06	19,891.19	75,000.00	52,595.75	29.87 70.13
410-239	AMMUNITION	0.00	0.00	57,570.63	21,000.00 (	36,570.63)	274.15 (174.15)
410-240	GENERAL EXPENSE	4,704.37	2,600.22	0.00	84,750.00	82,149.78	3.07 96.93
410-260	MINOR EQUIPMENT PURCHAS	20,218.36	28,261.66	0.00	40,000.00	11,738.34	70.65 29.35
410-317	CONTRACT SERVICES	7,400.00	40,661.81	6,000.00	103,850.00	57,188.19	44.93 55.07
410-320	COMMUNICATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-340	ADVERTISING & PRINTING	0.00	0.00	0.00	1,628.00	1,628.00	0.00 100.00
410-372	TRAFFIC SIGNAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
410-374	EQUIP., MAINT. & REPAIR	365.00	706.00	0.00	4,215.00	3,509.00	16.75 83.25
410-740	MAJOR EQUIPMENT PURCHAS	0.00	0.00	284,588.43	0.00 (	284,588.43)	0.00 100.00
410-800	GRANT PROCEEDS	0.00	1,296.61	0.00	0.00 (	1,296.61)	0.00 100.00
410-995	POLICE PROTECTION	563,122.35	1,648,138.33	368,050.25	6,697,838.00	4,681,649.42	30.10 69.90

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FIRE PROTECTION							
411-120	FIRE CHIEF/MARSHALL	10,736.52	32,209.56	0.00	139,575.00	107,365.44	23.08 76.92
411-130	WAGES - STAFF	98,712.51	269,214.38	0.00	1,061,105.00	791,890.62	25.37 74.63
411-200	MATERIALS & SUPPLIES	0.00	0.00	0.00	2,000.00	2,000.00	0.00 100.00
411-210	GENERAL OFFICE SUPPLIES	0.00	213.74	0.00	0.00 ( 213.74)	0.00	0.00 100.00
411-226	BUILDING JANITORIAL	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-227	JANITORIAL/SUB	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-232	ENGINEERING FUEL	826.99	3,931.45	0.00	15,000.00	11,068.55	26.21 73.79
411-238	UNIFORM EXPENSE	766.86	1,476.29	0.00	10,500.00	9,023.71	14.06 85.94
411-240	GENERAL FIRE POLICE	0.00	155.98	0.00	0.00 ( 155.98)	0.00	0.00 100.00
411-241	FIRE POLICE REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-242	EQUIPMENT REPLACEMENT	345.78	345.78	5,284.00	13,200.00	7,570.22	42.65 57.35
411-250	EQUIPMENT MAINTENANCE	275.86	429.52	0.00	18,000.00	17,570.48	2.39 97.61
411-260	EQUIPMENT NEW	759.00	759.00	0.00	11,500.00	10,741.00	6.60 93.40
411-327	COMMUNICATION MAINTENAN	0.00	440.82	0.00	9,000.00	8,559.18	4.90 95.10
411-328	STIPEND-CHIEFS	0.00	0.00	0.00	5,000.00	5,000.00	0.00 100.00
411-329	INCENTIVE FUND	750.00	835.00	6,200.00	40,000.00	32,965.00	17.59 82.41
411-331	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-340	GENERAL FIRE PREVENTION	0.00	0.00	0.00	5,000.00	5,000.00	0.00 100.00
411-352	LIABILITY INSURANCE	0.00	0.00	0.00	6,500.00	6,500.00	0.00 100.00
411-354	WORKERS COMP. INSURANCE	12,988.00	16,517.00	0.00	45,000.00	28,483.00	36.70 63.30
411-360	BUILDING OPERATIONS	26,920.55	35,202.73	0.00	70,000.00	34,797.27	50.29 49.71
411-361	BLDG. OPER/SUB	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-363	HYDRANT SERVICE	3,011.30	5,913.49	0.00	100,000.00	94,086.51	5.91 94.09
411-372	ENGINEERING MAINTENANCE	681.07	2,206.67	0.00	50,000.00	47,793.33	4.41 95.59
411-373	BUILDING MAINTENANCE	94.69	974.68	6,536.03	32,000.00	24,489.29	23.47 76.53
411-374	BLDG.MAINTENANCE SUB ST	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-450	CONTRACTED SERVICES	400.00	3,597.25	0.00	15,000.00	11,402.75	23.98 76.02
411-460	GENERAL TRAINING	125.24	1,053.24	0.00	16,000.00	14,946.76	6.58 93.42
411-461	FIRE RELIEF ASSN STATE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-700	CAPITAL EQUIP.FUND	0.00	0.00	0.00	0.00	0.00	0.00 100.00
411-740	MAJOR EQUIPMENT	0.00	0.00	76,272.86	0.00 ( 76,272.86)	0.00	0.00 100.00
411-995	FIRE PROTECTION	157,394.37	375,476.58	94,292.89	1,664,380.00	1,194,610.53	28.22 71.78
	PROTECTION TO PERSON &	720,516.72	2,023,614.91	462,343.14	8,362,218.00	5,876,259.95	29.73 70.27

UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
 FUND - 01 General Fund  
 CURRENT YEAR BUDGET

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	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
CODE ENFORCEMENT							
413-120 SALARY - DIRECTOR	10,163.64	30,490.92	0.00	134,227.00	103,736.08	22.72	77.28
413-130 SALARY/PROFESSIONAL STA	6,849.94	20,549.82	0.00	90,749.00	70,199.18	22.64	77.36
413-140 SALARY - CLERICAL	9,396.00	27,332.03	0.00	122,157.00	94,824.97	22.37	77.63
413-200 MATERIALS & SUPPLIES	0.00	195.00	0.00	1,500.00	1,305.00	13.00	87.00
413-240 GENERAL EXPENSES	2,650.00	3,117.50	0.00	8,200.00	5,082.50	38.02	61.98
413-260 MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-314 ZONING HEARING SOLICITO	2,600.00	6,360.00	0.00	15,000.00	8,640.00	42.40	57.60
413-316 ZONING HEARING STENO.	1,132.00	1,671.75	0.00	15,000.00	13,328.25	11.15	88.85
413-317 PEST CONTROL	0.00	1,421.00	0.00	1,800.00	379.00	78.94	21.06
413-340 ADVERTISING & PRINTING	801.56	1,575.71	0.00	9,000.00	7,424.29	17.51	82.49
413-450 CONTRACT SERVICES	1,140.00	1,140.00	0.00	82,000.00	80,860.00	1.39	98.61
413-520 CONTRIBUTION TO INSTITU	0.00	0.00	0.00	0.00	0.00	0.00	100.00
413-740 MAJOR EQUIPMENT	0.00	13,779.43	0.00	0.00	13,779.43	0.00	100.00
413-800 GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
CODE ENFORCEMENT	34,733.14	107,633.16	0.00	479,633.00	371,999.84	22.44	77.56

UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
 FUND - 01 General Fund  
 CURRENT YEAR BUDGET

PAGE 10

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
EMERGENCY MANAGEMENT							
415-120 FIRE CHIEF/MARSHALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-130 WAGES - STAFF	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-200 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-238 UNIFORM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-240 GENERAL EXPENSE	0.00	0.00	0.00	11,200.00	11,200.00	0.00	100.00
415-450 CONTRACTED SERVICES	0.00	637.14	0.00	0.00 (	637.14)	0.00	100.00
415-740 MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
415-800 EMER MANAGEMENT COORD	0.00	0.00	0.00	12,000.00	12,000.00	0.00	100.00
EMERGENCY MANAGEMENT	0.00	637.14	0.00	23,200.00	22,562.86	2.75	97.25



UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
 FUND - 01 General Fund  
 CURRENT YEAR BUDGET

PAGE 11

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
SOLID WASTE COLLECTION & DISPOSAL							
427-130	SALARIES & WAGES	91,870.94	234,383.33	0.00	1,464,391.00	1,230,007.67	16.01 83.99
427-131	OVERTIME	1,853.96	12,374.63	0.00	22,212.00	9,837.37	55.71 44.29
427-191	UNIFORM MAINTENANCE	1,084.99	2,339.39	0.00	12,000.00	9,660.61	19.49 80.51
427-192	SAFETY EQUIPMENT	733.65	1,317.76	0.00	5,000.00	3,682.24	26.36 73.64
427-195	BOOT ALLOWANCE	180.00	180.00	0.00	3,600.00	3,420.00	5.00 95.00
427-240	GENERAL EXPENSE	31.93	31.93	0.00	0.00 (	31.93)	0.00 100.00
427-331	BIO'GRDBLE BAGS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
427-365	DISPOSAL FEES	35,233.29	92,559.51	0.00	480,870.00	388,310.49	19.25 80.75
427-384	RECYCLING FEES	483.70	1,673.02	0.00	140,000.00	138,326.98	1.20 98.80
427-740	MAJOR EQUIPMENT PURCHAS	0.00	0.00	816,948.00	0.00 (	816,948.00)	0.00 100.00
427-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	SOLID WASTE COLLECTION	131,472.46	344,859.57	816,948.00	2,128,073.00	966,265.43	54.59 45.41
PUBLIC WORKS/HWY							
430-120	SALARY - SUPT.	10,747.10	33,941.30	0.00	141,412.00	107,470.70	24.00 76.00
430-130	WAGES	92,213.22	257,588.50	0.00	998,445.00	740,856.50	25.80 74.20
430-131	OVERTIME	8,662.53	82,045.41	0.00	190,000.00	107,954.59	43.18 56.82
430-191	UNIFORM MAINTENANCE	1,085.00	2,339.40	0.00	11,500.00	9,160.60	20.34 79.66
430-195	PW BOOT ALLOWANCE	200.00	200.00	0.00	2,600.00	2,400.00	7.69 92.31
430-200	MATERIALS & SUPPLIES	1,067.63	1,415.30	0.00	30,000.00	28,584.70	4.72 95.28
430-210	OFFICE SUPPLIES	0.00	0.00	0.00	1,800.00	1,800.00	0.00 100.00
430-240	GENERAL EXPENSE	180.18	2,524.02	513.00	15,000.00	11,962.98	20.25 79.75
430-245	CEMENT/BLACKTOP	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-260	MINOR EQUIPMENT	0.00	0.00	0.00	9,000.00	9,000.00	0.00 100.00
430-313	ENGINEERING SERVICES	75,297.61	75,297.61	0.00	107,500.00	32,202.39	70.04 29.96
430-320	COMMUNICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-330	VEHICLE OPERATING EXPEN	77,869.69	167,445.69	19,514.84	690,000.00	503,039.47	27.10 72.90
430-340	ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-372	ROAD IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-373	TRAFFIC SIGNAL PROGRAM	95,029.08	107,264.72	4,688.00	144,254.00	32,301.28	77.61 22.39
430-374	EQUIP./MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
430-384	RENTAL - EQUIPMENT	0.00	0.00	0.00	10,000.00	10,000.00	0.00 100.00
433-130	LIGHT & SIGN WAGES	0.00	0.00	0.00	0.00	0.00	0.00 100.00
436-300	DRAINAGE IMPROVEMENTS	0.00	0.00	0.00	15,000.00	15,000.00	0.00 100.00
438-300	CONTRACTED SERVICES	3,650.00	18,729.40	0.00	30,000.00	11,270.60	62.43 37.57
439-740	MAJOR EQUIPMENT PURCHAS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
439-800	GRANT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00 100.00
	PUBLIC WORKS/HWY	366,002.04	748,791.35	24,715.84	2,396,511.00	1,623,003.81	32.28 67.72



UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
 FUND - 01 General Fund  
 CURRENT YEAR BUDGET

PAGE 13

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
INTERGOVERNMENTAL EXPENDITURES							
481-700 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-710 OPEN SPACE FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
481-720 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
INTERGOVERNMENTAL EXPEN	0.00	0.00	0.00	0.00	0.00	0.00	100.00
MISC. GOVT.EXPENSES/EMPL							
483-160 PENSION FUNDS	20.00	40.00	0.00	3,313,427.00	3,313,387.00	0.00	100.00
483-161 SOCIAL SECURITY TAXES	78,781.48	263,051.76	0.00	1,034,127.00	771,075.24	25.44	74.56
486-156 HEALTH & LIFE INSURANCE	124,883.74	609,774.49	0.00	3,100,000.00	2,490,225.51	19.67	80.33
486-162 UNEMPLOYMENT COMPENSATI	58,612.69	58,612.69	0.00	115,000.00	56,387.31	50.97	49.03
483-995 MISC GOVT EXPENSES/EMPL	262,297.91	931,478.94	0.00	7,562,554.00	6,631,075.06	12.32	87.68
INSURANCE							
486-352 PROP./LIAB.INSURANCE	0.00	107,074.00	0.00	428,296.00	321,222.00	25.00	75.00
486-354 WORKERS COMPENSATION	0.00	114,695.25	0.00	492,629.00	377,933.75	23.28	76.72
486-995 INSURANCE	0.00	221,769.25	0.00	920,925.00	699,155.75	24.08	75.92
MISC GOVT EXPEND	262,297.91	1,153,248.19	0.00	8,483,479.00	7,330,230.81	13.59	86.41
INTERFUND OPERATING TRANSFERS							
492-860 TRANSFER TO STORMWATER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-861 TRANSFER TO DEA PROCEED	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-862 TRANSFER TO FEES IN LIE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-863 TRANSFER TO LIQUID FUEL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-864 TRANSFER TO CAPITAL RES	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
492-865 TRANSFER TO TRAFFIC IMP	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-866 TRANSFER TO DEBT FUND	0.00	0.00	0.00	0.00	0.00	0.00	100.00
492-997 TOTAL OPERATING TRANSFE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	100.00
TOTAL EXPENDITURES	1,852,332.62	5,410,145.77	1,433,455.23	27,526,879.00	20,683,278.00	24.86	75.14



UPPER MORELAND TOWNSHIP

STATEMENT OF FINANCIAL POSITION

LIQUID FUEL FUND

Fiscal Year 25 Period 03

ASSETS

CASH ON HAND

1,014,655.65

TOTAL ASSETS

----- 1,014,655.65

=====

LIABILITES & FUND BALANCE

FUND BALANCE (SURPLUS)

456,682.80

REVENUE CONTROL ACCOUNT

683,691.72

EXPENSE CONTROL ACCOUNT

( 125,718.87)

TOTAL LIABS. & FUND BAL.

----- 1,014,655.65

=====



UPPER MORELAND TOWNSHIP  
SUMMARY REVENUE & EXPENSE REPORT  
FUND - 35 LIQUID FUEL FUND  
CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
INTEREST EARNED	1,350.87	4,325.71	0.00	30,000.00	25,674.29	14.42	85.58
LIQUID FUELS ALLOC	677,582.40	677,582.40	0.00	664,692.00 (	12,890.40)	101.94 (	1.94)
SNOW REMOVAL GRANTS	0.00	1,783.61	0.00	0.00 (	1,783.61)	0.00	100.00
FUND BALANCE TRANSFER	0.00	0.00	0.00	235,958.00	235,958.00	0.00	100.00
TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL REVENUE	678,933.27	683,691.72	0.00	930,650.00	246,958.28	73.46	26.54
EXPENDITURES							
432-245-00SNOW AND ICE MATERIALS	2,771.30	65,244.24	100,160.00	172,150.00	6,745.76	96.08	3.92
433-245-00STREET SIGN MATERIALS	0.00	5,853.35	2,017.79	12,000.00	4,128.86	65.59	34.41
434-240-00LIGHT FIXTURES	0.00	210.00	4,905.00	1,500.00 (	3,615.00)	341.00 (	241.00)
434-246-00MATERIALS/SUPPLIES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	100.00
434-361-00ELECTRICITY	17,138.39	54,411.28	0.00	150,000.00	95,588.72	36.27	63.73
438-600-00BRIDGE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
438-740-00MAJOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-200-00PAVING MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00	100.00
439-210-00PUBLIC IMPROVEMENTS	0.00	0.00	0.00	590,000.00	590,000.00	0.00	100.00
TOTAL EXPENDITURES	19,909.69	125,718.87	107,082.79	930,650.00	697,848.34	25.02	74.98

UPPER MORELAND TOWNSHIP  
STATEMENT OF FINANCIAL POSITION  
DEBT FUND

Fiscal Year 25 Period 03

ASSETS

CASH ON HAND	1,155,819.98	
RE TAX LIENS RECEIVABLE	4,440.66	
TOTAL ASSETS	-----	1,160,260.64 =====

LIABS. & FUND BALANCE

DEFERRED REVENUE CURB & SDWALK	8,204.92	
DEFERRED REVENUE RE TAX LIENS	4,440.66	
FUND BALANCE SURPLUS	918,291.57	
REVENUE CONTROL ACCOUNT	328,665.45	
EXPENSE CONTROL ACCOUNT	( 99,341.96)	
TOTAL LIABS. & FUND BALANCE	-----	1,160,260.64 =====

UPPER MORELAND TOWNSHIP  
 DETAIL REVENUE & EXPENSE REPORT  
 FUND - 23 DEBT FUND  
 CURRENT YEAR BUDGET

PAGE 1

	MONTH ENDING 03/31/2025	YEAR-TO-DATE TRANSACTIONS	ENCUMBERED AS OF 03/31/2025	BUDGETED AMOUNT	UNDER(OVER) BUDGET	AVAIL PCT %	PCT %
REVENUE							
301-150 DEBT SERVICE	258,571.84	323,859.29	0.00	1,818,954.00	1,495,094.71	17.80	82.20
301-200 PRIOR YEAR R/E TAXES	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-500 LIENS	1,640.24	2,186.28	0.00	8,000.00	5,813.72	27.33	72.67
301-600 R/E INTERIMS	584.39	722.17	0.00	3,000.00	2,277.83	24.07	75.93
301-820 DEBT CARRYOVER	0.00	0.00	0.00	0.00	0.00	0.00	100.00
301-830 FEE FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	100.00
341-000 INTEREST EARNED	441.01	1,897.71	0.00	6,000.00	4,102.29	31.63	68.37
391-300 CURB ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-350 LOAN PAYMENT FIRE CO	0.00	0.00	0.00	0.00	0.00	0.00	100.00
391-400 TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	100.00
395-000 SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL REVENUE	261,237.48	328,665.45	0.00	1,835,954.00	1,507,288.55	17.90	82.10
392-000 TRANSFER FROM DEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
EXPENDITURES							
471-300 PRIN./INT.-BONDS (	217.74)	95,283.77	0.00	1,812,511.00	1,717,227.23	5.26	94.74
471-400 PRINCIPAL- NEW RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	100.00
471-600 LEASE PAYMENTS	45.55	3,411.69	0.00	22,150.00	18,738.31	15.40	84.60
471-700 OTHER EXPENSE	0.00	646.50	0.00	1,293.00	646.50	50.00	50.00
492-861 TRANSFER TO FUND BALANC	0.00	0.00	0.00	0.00	0.00	0.00	100.00
TOTAL EXPENDITURES (	172.19)	99,341.96	0.00	1,835,954.00	1,736,612.04	5.41	94.59

## UPPER MORELAND TOWNSHIP

## STATEMENT OF FINANCIAL POSITION

## ESCROW

Fiscal Year 25 Period 03

## ASSETS

CASH	920,632.28		
TOTAL ASSETS		-----	920,632.28
			=====

## LIABILITIES

POLICE DOMESTIC VIOLENCE ROOM	3,810.00		
PARKS	13,976.56		
PARKS GOLDEN AGE CLUB	26,740.02		
VETERANS MEMORIAL PARK	80,806.13		
PROFESSIONAL SERVICE AGREEMENTS	189,290.58		
CONTRACTED SERVICES	45.00		
JERC PROTEST TAX ESCROW	( 37,328.14)		
REAL ESTATE TAXES	16,756.51		
1845 BYBERRY RD SUBDIVISION	18.00		
POLICE	20,397.00		
FIRE MARSHAL	520.00		
FIRE CO.DONATION	400.00		
Environmental Adisory Council	100.00		
FAULKNER ESCROW 2255 WYNADOTTE	66,982.91		
JERC Partners XXXIX LLC ESCROW	37,328.14		
LICO ENTERPRISES ESCROW	8,671.95		
BLAIR MILL ESCROW	16,803.06		
FEDERAL REALTY ESCROW	413,146.99		
FIRE ESCROW-VLADMIR SLIPCHENKO	7,652.60		
FIRE ESCROW - GENE BALL	30,999.42		
TOTAL LIABILITIES		-----	897,116.73
			=====



# TOWNSHIP of UPPER MORELAND

Montgomery County, Pennsylvania

117 Park Avenue, Willow Grove, PA 19090-3215

Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE

*President*

CHERYL LOCKARD

*Vice President*

ANTHONY BENVENUTTI

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

NICHOLAS O. SCULL

CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO

*Township Manager*

JOHN D. BATES

*Assistant Township Manager/*

*Director of Finance*

ALEX H. LEVY

*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – April 21, 2025

<b>Agenda Item:</b>	<b>Agreement Amendment with CHA Consulting, Inc. (formerly D'Huy Engineering, Inc.)</b>
<b>Prepared by:</b>	Patrick Stasio, Township Manager
<b>Attachments:</b>	Agreement Amendment, Original Agreement
<b>Background/Analysis:</b>	<p>D'Huy Engineering, Inc. was hired to be the Construction Management (CM) consultant to assist with the new Upper Moreland Police Building and renovations to the existing Upper Moreland Township Building. After the bids were opened in the spring of 2024, the project was declined. The Township decided to change the scope of the project and rebid in the winter of 2025/26.</p> <p>Since, D'Huy Engineering has changed ownership and is now CHA Consulting, Inc. CHA Consulting, Inc., has provided the Township with a revised agreement, since the project scope has changed.</p>
<b>Fiscal Impact/Sources:</b>	The total cost for CHA Consulting, Inc. assistance is \$461,275, with reimbursables not to exceed \$20,000.
<b>Alternatives:</b>	Do not hire a construction management consultant.
<b>Recommend Action:</b>	Committee move forward for full Board of Commissioner Consideration.

Equal Opportunity Employer

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## AMENDMENT

This Amendment, effective as of the \_\_\_\_\_ day of March, 2025, by and between Upper Moreland Township ("Owner") and CHA Consulting, Inc. ("Construction Manager" or "CM"), is made to that certain Agreement for Agency Style Construction Management Services dated March 21, 2025, between the Owner and D'Huy Engineering, Inc. ("D'Huy"), as assigned from D'Huy to CM by that certain Consent to Assignment of Contracts dated September 9, 2024 (collectively, the "Agreement").

WHEREAS the parties desire to amend the Agreement as more fully set forth below.

NOW THEREFORE, in consideration of the terms and conditions herein contained, the Agreement is modified as follows:

1. Section 1 (Basic Services):

1.1 General

1.1.1 Scope of Work:

1.1.1.1 Owner rejected bids to construct a new Police Station and perform renovations to the Upper Moreland Township building at the existing Township site. Owner has retained a new Architect to design a renovation of the existing Township building which contains the Police Department. A new design will be generated for public bidding.

1.1.2 The Project timelines as defined for this Agreement are:

1.1.2.1 Construction Document Phase: **April 2025 through February 2026 (11 months)**

1.1.2.2 **Bidding Phase: March 2026 through May 2026 (3 months)**

1.1.2.3 Construction Phase: **June 2026 through May 2027 (12 months)**

1.1.2.4 The OWNER understands that the above schedule is subject to change based upon the final timeline established by the OWNER based upon the lead time of major equipment for the building (switchgear, HVAC and specialty security equipment) and approvals from all approval agencies. Should the timelines above be lengthened, the corresponding time and fee for on site management would require an equitable adjustment.

1.2 Design, Approvals, and Construction Document Phase Services

1.2.1 Attend and participate in **bi-weekly** design coordination meetings with the Architect and the Owner's design committee.

1.2.2 (No change.)



- 1.2.3 Review bid documents near the end of **Schematic Design, Design Development, and Construction Documents Phase** for conformance with Project criteria, budget, and municipal requirements, and in particular, for constructability, coordination between Prime Contracts, phasing, and Project milestones. Perform one (1) Constructability Review at 90% Construction Documents with full team of professionals, architectural, structural, mechanical, electrical, etc.
- 1.2.4 (No change.)
- 1.2.5 **Prepare overall system by system budget estimates for the Project at the end of Schematic Design, Design Development, and Construction Document phases for review of conformance of design with established budget.**
- 1.2.6 **Prepare all Division 00 and 01 bid documents based on input and requirements of Client. This includes preparation of draft Contractor agreements for Client's review and approval, temporary facilities requirements including staging and phasing requirements and drawings, Project Bid forms, unit prices, alternates, and obtaining prevailing wage rates.**
- 1.2.7 **Advise Architect in developing alternates in bid documents to ensure competitive bidding and allow for flexibility in selecting alternates prior to award, i.e., terrazzo floors versus vinyl tile, roof systems, wall finishes, mechanical systems, etc.**
- 1.2.8 **Prepare RFPs and obtain proposals for Construction Testing, Commissioning, Waste Management, Testing, Adjusting, and Balancing, and any other specialty services required for the Project.**
- 1.2.9 **Provide Owner with draft contract templates for their consideration to use for all professional services.**

2. Section 4 (Payments to Construction Manager):

4.1.4 Maximum Payment for Basic Services and Reimbursable Expenses

4.1.4.1 Amounts paid by OWNER to CM (to include all Basic Services and Reimbursable Expenses) shall not exceed the fees shown below.

	Cost for Services	Number of Months
<b>Design, Approvals, and Construction Document Phase AND Bidding and Contracting Phase</b>	<b>\$71,745</b>	<b>14 months</b>
<b>Construction Phase for Renovations</b>	<b>\$389,530</b>	<b>12 months</b>

4.1.4.2 Reimbursable Expenses will not exceed \$20,000 (unchanged).

3. Section 5 (General Considerations):

5.3.7 Construction Manager name is updated from **D'Huy Engineering, Inc. to CHA.**

4. Except as otherwise specifically provided herein, all other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the authorized representatives of the Parties have executed this Amendment effective on the date first written above.

For and on behalf of  
**UPPER MORELAND TOWNSHIP**

For and on behalf of  
**CHA Consulting, Inc.**

By: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_



**AGREEMENT FOR AGENCY STYLE CONSTRUCTION MANAGEMENT  
SERVICES FOR NEW POLICE STATION AND TOWNSHIP BUILDING RENOVATIONS  
FOR UPPER MORELAND TOWNSHIP, PENNSYLVANIA**

THIS IS AN AGREEMENT made as of this 21<sup>st</sup> day of November, 2024, between UPPER MORELAND TOWNSHIP, referred to as "OWNER," and D'HUY ENGINEERING, INC., referred to as "AGENCY CONSTRUCTION MANAGER" or "CM" OWNER intends to construct a new Police Station and perform renovations to the Upper Moreland Township Building (the "Project"). OWNER and CM, in consideration of the mutual covenants herein, agree with respect of the performance of professional Construction Management services by CM and the payment of those services by OWNER as set forth below.

**SECTION 1 - BASIC SERVICES (AGENCY STYLE CM SERVICES)**

**1.1 General**

**1.1.1 Scope of Work:**

1.1.1.1 OWNER plans to construct a new Police Station and perform renovations to the Upper Moreland Township building at the existing Township site.

**1.1.2 The Project timelines as defined for this Agreement are:**

1.1.2.1 Construction Document Phase, including reviews, and bidding and contracting phase:  
**April 2024 (1 Month)**

**1.1.2.2 Construction Phase:**

*New Police Station:* **June 2024 to October 2025 (16 months minimum)**

*Township Building Renovations:* **TBD**

1.1.2.3 The OWNER understands that the above schedule is subject to change based upon the final timeline established by the OWNER based upon the lead time of major equipment for the building (switchgear, HVAC and specialty security equipment) and approvals from all approval agencies. Should the timelines above be lengthened, the corresponding time and fee for on site management would require an equitable adjustment.

**1.2 Construction Document Phase Services**

1.2.1 Attend and participate in design coordination meetings with the Architect and the OWNER's design committee.

1.2.2 Prepare and update the Project schedule, phasing plan, and milestone schedule including a formal milestone schedule and phasing plan that will be part of the bid documents. Prepare detailed drawings and other construction documents required to manage the Project phasing and schedule for the Project. CM is responsible to prepare the detailed phasing and staging drawings and other details necessary for both site and building phasing procedures. The drawings will be incorporated into the Architect's bid documents and the timelines will become a part of the contractual milestone dates.

1.2.3 Review bid documents near the end of Construction Documents Phase for conformance with Project criteria budget, and municipal requirements, and in particular, for constructability, coordination between Prime Contracts, phasing, and Project milestones. Perform one (1)

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FOR UPPER MORELAND TOWNSHIP, PENNSYLVANIA**

Constructability Review at 90% Construction Documents with full team of professionals, architectural, structural, mechanical, electrical, etc.

- 1.2.4 Provide and establish web-based construction management software for documenting and managing the Project through design, construction, closeout, and turnover.

**1.3 Bidding and Procurement Phase Services**

- 1.3.1 Assist in acquiring multiple bidders by promoting the Project through emails directly to qualified contractors, posting on website, and sending information to construction data clearing houses.
- 1.3.2 Attend the pre-bid conference in conjunction with the Architect and Engineers. Assist in managing and responding to questions from contractors.
- 1.3.3 Attend bid opening and assist OWNER in reviewing bids.
- 1.3.4 Assist in reviewing contractor qualifications in conjunction with the OWNER's legal counsel prior to bid award. Assist the Architect with a bid award.
- 1.3.5 Attend Team Meetings and Township Meetings to review bids.

**1.4 Construction Phase Services**

- 1.4.1 CM will provide full time representation for the OWNER through the construction phase. CM will assign a qualified full-time Project Manager (PM) during entire construction period to manage the Project, observe and review on-site activities with Architects, Contractors, Testing Agencies, and Approval Agencies to ensure conformance with the Contract Documents.
- 1.4.2 Assign a Senior Project Manager or Principal Engineer to oversee work with the OWNER, Contractors, and Architect, and assist the Project Manager.
- 1.4.3 Provide technical support team to evaluate mechanical, structural, code, architectural, scheduling support for specific tasks.
- 1.4.4 Maintain, at the job site, orderly files for correspondence, reports of job conferences, shop drawings and samples, reproductions of original Contract Documents, including all work directive changes, addenda, change orders, field orders, additional drawings issued subsequent to the execution of the contract, Architect's clarifications and interpretations of the Contract Documents, progress reports, and other Project related documents. Perform preliminary review of all shop drawings, RFIs, and construction change directives, and change order requests. Advise the Architect and OWNER of the findings and recommendations.
- 1.4.5 Keep an electronic diary or logbook and maintain daily job site reports that record the number of Contractors and hours on the job site, equipment in use, weather conditions, data relative to questions of work directive changes, change orders or changed conditions, list of job site visitors, daily activities and special occurrences, decisions and observations in general, and specific observations in more detail as in the case of observing test procedures.
- 1.4.6 All Project documentation shall be managed and available on a web accessible document manager.



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The document manager shall be managed and paid for by the CM and shall be made available to OWNER, Architect, and contractors for collaboration on this Project.

- 1.4.7 Maintain a full set of all Project submittals, shop drawings, samples, as-built drawings, and other documentation to be turned over to OWNER at Project closeout (electronic and paper format).
- 1.4.8 Monitor and assess construction schedule, progress, and activities of Contractors to ensure conformance with Project documents and construction schedule.
- 1.4.9 Coordinate and document all inspections and reviews with approval agencies and contractors.
- 1.4.10 Coordinate and document regular contractor coordination, scheduling, pre-installation, start-up, and testing meetings.
- 1.4.11 Establish formal process for Quality Control and review and document contractor quality control and work for compliance with Project requirements. CM will document and report all deficiencies to the Architect and OWNER and make recommendations for corrective actions where appropriate. Coordinate quality control requirements including construction testing and municipal agency inspections and approvals with Contractors. Coordinate all construction testing and commissioning for compliance with Project requirements.
- 1.4.12 Review and provide monthly analysis of CPM schedule prepared by the Contractor for the Project. CM shall monitor the construction schedule provided by the General Contractor to ensure the Project remains on schedule and does not become delayed.
- 1.4.13 Inform Contractors that they are responsible for their own construction safety plan per compliance with applicable laws and the Contract Documents. CM is not responsible for contractors, safety, safety plans, or means and methods.
- 1.4.14 Coordinate OWNER occupied facilities with construction areas for proper safety measures, odors, and traffic to prevent disruption to ongoing OWNER's operations.
- 1.4.15 Review and make recommendations for all Contractors' applications for payment with the Architect and OWNER in accordance with the General Conditions of the Contract for Construction.
- 1.4.16 Assist OWNER in collecting contractor prevailing wage documents and maintaining required records.
- 1.4.17 Review and maintain shop drawing submittal schedule and ensure that Architect and Contractors are processing submittals in a timely fashion. Assist with material selections, colors, keying, and other schedules with Architect, OWNER, and other Project stakeholders.
- 1.4.18 Coordinate collection and format of all Project documentation including as-built drawings for OWNER's files. Assist Architect to ensure all as-built drawings are maintained by the contractor and accurate at completion of the phase or construction.
- 1.4.19 Conduct bi-weekly and weekly job construction meetings and prepare meeting minutes and distribute to all parties in a timely manner. Attend any emergency meetings called by the Project team in response to any issues that may arise during the course of the Project.

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- 1.4.20 Evaluate, recommend, and advise OWNER on any construction issues, changes, or recommendations.
- 1.4.21 Prepare any Change Orders and other field instructions and distribute all information prepared by Architect.
- 1.4.22 Assist OWNER and Architect in construction administration through the course of the Project. Assist in and coordinate all necessary building moves to accommodate the phased construction of the Project.
- 1.4.23 Assist Contractors with coordination of activities with OWNER, Architect, Municipal Agencies, and utility companies.
- 1.4.24 Review construction progress and advise Architect and OWNER if Prime Contractors are deviating from the approved construction schedule or not coordinating construction activities in accordance with Project documents. Review the Project phasing and milestone dates regularly and notify contractors to provide corrective action where required. Notify OWNER of impact to OWNER's operations and develop recovery and contingency plans where needed. The CM shall inform the OWNER and Architect or any delays or concerns regarding the contractors maintaining the construction schedule.
- 1.4.25 Provide progress photos and status reports as requested by OWNER including regular monthly attendance at Township Board meetings by Project Manager or Principal to provide update. Updates will include an executive summary, progress report, financial report of Project, discussion on schedule, Project photos, summary of Change Orders, and any other critical items.
- 1.4.26 Participate in punch list preparation and review at each phase of Project completion and final start up procedures to ensure smooth transition to occupancy by OWNER. CM will maintain an accurate listing of open punchlist items until completion.
- 1.4.27 Coordinate cleaning punchlist and turn over by contractors for phased occupancy by OWNER of the buildings of site. Monitor contractor cleaning, punch list completion, and turnover of building by contractors.
- 1.4.28 Coordinate delivery of OWNER-provided items, OWNER's equipment, and installation with contractors and completion schedule.
- 1.4.29 Follow through on coordinating final completion of the Project including completion of punchlist items to the satisfaction of OWNER and Architect including recommendations for acceptability and final payment and release of retainage amounts.
- 1.4.30 Coordinate all commissioning training and submission of O&M manuals, as-builts, and other documents to OWNER. Assist Architect in obtaining close-out documentation and O&M manuals pertaining to the Project for transfer to the OWNER at completion.
- 1.4.31 Establish procedures for OWNER and assist as required to follow through with Contractors on all warranty repairs and concerns for all building and site systems after Substantial Completion. Assist OWNER and Architect as requested in evaluation and inspection of building systems involved in the Project prior to the expiration of warranties to determine acceptability or for resolution of construction-related problems or warranty repairs.



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1.4.32 Assist Architect and contractors to obtain Certificate(s) of Occupancy.

**SECTION 2 - ADDITIONAL SERVICES OF CM**

**2.1 Services Requiring Authorization in Advance**

If the established timelines listed in Paragraph 1.1.2 are exceeded, then the CM Services shall be considered Additional Services. Additional Services shall be as agreed to by OWNER and CM. No Additional Services shall be provided without prior written authorization.

**SECTION 3 - OWNER'S RESPONSIBILITIES**

OWNER shall do the following in a timely manner so as not to delay the services of CM.

- 3.1 Designate in writing a person to act as OWNER's representative with respect to the services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, interpret, and define OWNER's policies and decisions with respect to CM's services for the Project.
- 3.2 Provide all criteria and full information as to OWNER's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations; and furnish copies of all design and construction standards which OWNER will require to be included in the Project.
- 3.3 Assist CM by placing at CM's disposal all available information pertinent to the Project, including previous reports and any other data relative to design or construction of the Project.
- 3.4 Arrange for access to and make all provisions for CM to enter upon public and private property as required for CM to perform services under this Agreement.
- 3.5 Examine all studies, reports, sketches, drawings, specifications, proposals, and other documents presented by CM, obtain advice of an attorney and other consultants as OWNER deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of CM.
- 3.6 Give prompt written notice to CM whenever OWNER observes or otherwise becomes aware of any development that affects the scope or timing of CM's services, or any defect or non-conformance in the work of any Contractor.
- 3.7 Direct CM to provide Additional Services as stipulated in Section 2 of this Agreement, or other services as required.

**SECTION 4 - PAYMENTS TO CONSTRUCTION MANAGER**

**4.1 Methods of Payment for Services and Expenses of CM**

- 4.1.1 For Basic Services. OWNER shall pay CM for Basic Services rendered under Section 1 an amount

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based on the actual time spent for each task and category, subject to the limits contained in Paragraph 4.1.4.

4.1.2 For Additional Services. OWNER shall pay CM for Additional Services in accordance with the terms stated in the written authorization to perform such Additional Services.

4.1.3 For Reimbursable Expenses. In addition to payments provided for in Paragraphs 4.1.1 and 4.1.2, OWNER shall pay CM the actual costs of all Reimbursable Expenses reasonably incurred in connection with all Basic and Additional Services, as set forth in Paragraph 4.1.4. Reimbursable expenses for Project-related expenses such as printing, mileage, etc., will not exceed the amount listed without prior written approval of OWNER.

4.1.4 Maximum Payment for Basic Services and Reimbursable Expenses.

4.1.4.1 Amounts paid by OWNER to CM (to include all Basic Services and Reimbursable Expenses) shall not exceed the fees shown below.

	Cost for Services	Number of Months
Construction Document Phase, including reviews, budgeting, and scheduling, and Bidding and Contracting Phase	\$26,400	1
Construction Phase for New Police Station	\$450,000*	16
Construction Phase for Township Building Renovations	TBD*	TBD*

\*This fee will be finalized upon the receipt of bids and the award of the contracting team.

4.1.4.2 Reimbursable Expenses will not exceed \$20,000.

4.1.4.3 If the construction project timeline is changed or extended through no fault of the CM, the cost for each additional month of full-time, on-site management will be \$28,000. Should additional part-time services be requested, the CM shall provide a separate proposal to the OWNER.

4.1.4.4 The included hourly rate fee schedule (Appendix A) shall apply for the services billed. The annual inflation increase for all professional fees is 2%.

**4.2 Times of Payments**

4.2.1 CM shall submit monthly statements for Basic and Additional Services rendered and for Reimbursable Expenses incurred. OWNER shall make prompt monthly payments in response to CM's monthly statements. Monthly statements shall be submitted as a percent of work performed for each of the services listed in Paragraph 4.1.4.

**4.3 Other Provisions Concerning Payments**

4.3.1 If OWNER fails to make any payment due to CM for services and expenses within forty-five days after receipt of CM's statement therefore, the amount due CM will be increased at the rate of 1% per month from said forty-fifth day and, in addition, CM may, after giving seven days' written notice to



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OWNER, suspend services under this Agreement until CM has been paid in full all amounts due for services, expenses, and charges.

- 4.3.2 In the event of termination by OWNER under Paragraph 5.1 during any phase of the Basic Service, CM will be paid for services rendered during that phase prior to the date of termination. In the event of any such termination, CM will also be reimbursed for Reimbursable Expenses incurred and all unpaid Additional Services rendered prior to the date of termination.

**4.4 Definitions**

- 4.4.1 Reimbursable Expenses mean the actual expenses reasonably incurred by CM or CM's independent professional associates or consultants, directly or indirectly in connection with the Project, but such Reimbursable Expenses shall only be paid in accordance with Paragraph 4.1.3, at cost.

**SECTION 5 - GENERAL CONSIDERATIONS**

**5.1 Termination**

This Agreement may be terminated by OWNER or CM for its convenience upon sixty days' written notice to the other party. If OWNER terminates this Agreement, payments shall be made to CM in accordance with Paragraph 4.3.2.

This Agreement may be terminated by a party upon fourteen (14) days' written notice should the other party fail to substantially perform in accordance with its terms, through no fault of the party initiating the termination.

**5.2 Controlling Law**

This agreement is to be governed by the laws of the Commonwealth of Pennsylvania and the venue of any dispute between the parties shall be the Court of Common Pleas of Montgomery County, Pennsylvania.

**5.3 Successors and Assigns**

- 5.3.1 OWNER and CM each is hereby bound and the successors of OWNER and CM (and to the extent permitted by Paragraph 5.3.1 the assigns of OWNER and CM) are hereby bound to the other party to this Agreement and to the successors (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- 5.3.2 Neither OWNER nor CM shall assign, sublet, or transfer any rights under or interest in (excluding moneys that may become due or moneys that are due) this Agreement without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent CM from employing such independent professional associates and consultants as CM may deem appropriate to assist in the performance of services hereunder.

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- 5.3.3 CM may employ such independent professional associates and consultants as CM may deem appropriate to assist in the performance of services hereunder at CM's expense. If CM deems a consultant is required and the costs for additional services required will not be at CM's expense, CM will receive prior approval of OWNER.
- 5.3.4 OWNER reserves the right to reject any professional associates and consultants employed by CM that OWNER deems unfit to be permitted on OWNER's property or in proximity to students. Upon written notice from OWNER, CM shall have such professional associates and/or consultants removed from the Project.
- 5.3.5 Nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than OWNER and CM, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of OWNER and CM and not for the benefit of any other party.
- 5.3.6 This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The parties also agree that any facsimile or electronic signature shall be deemed to have been fully delivered and shall be as effective as an original signature and shall be equally binding as though delivered directly by hand to each other.
- 5.3.7 Unless otherwise provided herein, any notice to be given hereunder by any party to the other shall be in writing and effective when delivered personally or by certified mail, postage prepaid, return receipt requested or overnight courier (such as FedEx or UPS), addressed to the address for such party set forth below, or to such other place and with such other copies as either party may designate as to itself by written notice to the other listed below:

If to Owner:           Upper Moreland Township  
                              Attn: Business Administrator  
                              117 Park Avenue  
                              Willow Grove, PA 19090

If to Construction:   D'Huy Engineering, Inc.  
                              Manager       1 E. Broad Street  
                              Suite 310  
                              Bethlehem, PA 18018

**SECTION 6 - INSURANCE**

- 6.1 CM shall maintain the following insurance for the duration of this Agreement. If any such insurance is due to expire during the required coverage period, the CM shall not permit the coverage to lapse and shall furnish evidence of continued coverage to the OWNER. Notice of cancellation shall be delivered to the OWNER a minimum of 30 days before the effective date of any such cancellation in accordance with policy provisions.
- 6.2 Comprehensive General Liability with policy limits of not less than One Million Dollars (\$1,000,000) for each occurrence and Two Million Dollars (\$2,000,000) in the aggregate for bodily injury and property damage.



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- 6.3 Automobile Liability covering owned and rented vehicles operated by the CM with policy limits of not less than One Million Dollars (\$1,000,000) combined single limit and aggregate for bodily injury and property damage.
- 6.4 Umbrella or excess liability with a minimum limit of \$5,000,000.
- 6.5 Workers' Compensation at statutory limits and Employers Liability with a policy limit of not less than Five Hundred Thousand Dollars (\$500,000).
  - 6.5.1 Professional liability covering the CM's negligent acts, errors, and omissions in performance of services with policy limits of not less than \$2,000,000 per occurrence and in the aggregate.
  - 6.5.2 CM shall provide the OWNER certificates of insurance evidencing compliance with the requirements in this section. The certificates will show the OWNER as an additional insured on the Comprehensive General Liability, Automobile Liability, umbrella, or excess policies. See Appendix B for insurance certificate.

**SECTION 7 – RISK ALLOCATION**

- 7.1 OWNER and CM have discussed the risks, rewards and benefits of the Project and the design professional's total fee for services. The risks from CM to OWNER have been allocated such that the OWNER agrees that to the fullest extent permitted by law, CM'S total liability to OWNER for any and all injuries, claims, losses, expenses, damages, or claims expenses arising out of this Agreement from any cause or causes, shall not exceed the total amount of \$1,000,000 (one million dollars). Such causes include but are not limited to professional's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

**SECTION 8 - EXCLUSIONS**

- 8.1 As CONSTRUCTION MANAGERS in private practice, our professional liability insurance limits the scope of services to exclude the following: Hazardous materials including, but not limited to, asbestos, radon, lead, and nuclear energy. However, CM will notify OWNER in writing immediately upon learning of or suspecting the presence of such hazardous materials and will provide the names of consultants providing the excluded services and we will coordinate the integration of the excluded services into the Project phasing and scheduling.
- 8.2 CM will not be responsible for any contractor's means and methods or safety or security operations or practices. Contractor's means and methods, safety or security program issues shall not create any liability for CM.
- 8.3 CM will not be responsible for any design errors, omissions, or conflicts on the bid drawings prepared by others.

**SECTION 9- MISCELLANEOUS**

- 9.1 This Agreement together with the exhibits and schedules identified herein constitute the entire agreement between OWNER and CM and supersede all prior written or oral understandings. This

**AGREEMENT FOR AGENCY STYLE CONSTRUCTION MANAGEMENT  
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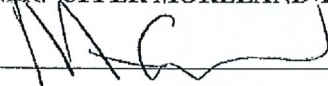
Agreement and said exhibits and schedules may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

- 9.2 CM and CM's employees will comply with current COVID-19, CDC or OSHA requirements that are applicable for access to any OWNER facilities.
- 9.3 CM shall incorporate the current and appropriate COVID-19, CDC or OSHA requirements into the project bid documents for the contractor to comply with on the Project. CM shall also assist OWNER if required with coordination of any Common Protocols that are to be implemented.
- 9.4 CM warrants that it shall exercise reasonable care, skill, competence, and diligence in performing its services hereunder in accordance with the requirements of this Agreement and in a manner consistent with the standard of care under Pennsylvania law applicable to those who specialize in providing the same services for projects of the type, scope, and complexity of the Project.
- 9.5 CM shall comply with all policies, procedures and regulations of the OWNER as established and amended from time to time as well as all applicable state and federal laws and regulations. In the event OWNER receives a request for access to a public record that is in the possession of CM, OWNER shall notify CM of the request and CM shall provide OWNER with the requested record in a timely manner so as to enable OWNER to comply with the Pennsylvania Right to Know Law.

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IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement as of the date first set forth above. OWNER's Signature and Date are required for each Phase as set forth below in SERVICES AND FEES APPROVED before CM is authorized to perform and OWNER is obligated to pay for the services so identified. CM will hold prices for these services through the construction Project timelines.

OWNER: **UPPER MORELAND TOWNSHIP**

By: 


Printed Name: Matthew C. Gault

Title: Twp Mgr

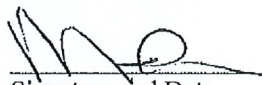
Date: 3/21/24

**SERVICES AND FEES APPROVED**

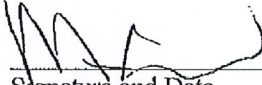
Construction Document Phase, including reviews, budgeting,  
and scheduling, and Bidding and Contracting Phase Services  
**1 month = \$26,400**

 3/21/24  
Signature and Date

Construction Phase for New Police Station  
**16 months = \$450,000**

 3/21/24  
Signature and Date

Construction Phase for Township Building Renovations  
**TBD**

 3/21/24  
Signature and Date

Cost for each additional month of construction  
(Dependent on final approved schedule)

 3/21/24  
Signature and Date

Reimbursables at TBD (time & materials)  
**Not to Exceed \$20,000**

 3/21/24  
Signature and Date

CONSTRUCTION MANAGER: **D'HUY ENGINEERING, INC.**

By: 

Printed Name: Arif Fazil, PE

Title: President

Date: 3/26/2024



# TOWNSHIP of UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215

Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE

*President*

CHERYL LOCKARD

*Vice President*

ANTHONY BENVENUTTI

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

NICHOLAS O. SCULL

CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO

*Township Manager*

JOHN D. BATES

*Assistant Township Manager/*

*Director of Finance*

ALEX H. LEVY

*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance and Administration Regular Meeting – April 21, 2025

<b>Agenda Item:</b>	<b>Transferring unencumbered monies from one township account to another</b>
<b>Prepared by:</b>	Patrick Stasio, Township Manager
<b>Attachments:</b>	<b>Draft Resolution</b>
<b>Background/Analysis:</b>	The approved 2025 Upper Moreland Township Budget contains certain capital improvements and associate funding allocations. The Township is better served through a partial reallocation of funds for the 2025 Capital Improvement projects.
<b>Fiscal Impact/Sources:</b>	No impact to the 2025 budget and / or approved projects.
<b>Alternatives:</b>	N/A
<b>Recommend Action:</b>	Recommend the committee move this for full Board of Commissioner action at the May 5, 2025, Regular Meeting.

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**UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**RESOLUTION NO. R-2025-XX**

**A RESOLUTION OF THE UPPER MORELAND TOWNSHIP BOARD OF COMMISSIONERS OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, TRANSFERRING UNENCUMBERED MONIES FROM ONE TOWNSHIP ACCOUNT TO ANOTHER.**

**WHEREAS**, after a duly advertised public meeting before the Board of Commissioners of Upper Moreland Township was held on January 6, 2025, the Board adopted the Upper Moreland Township Budget for the fiscal year ending December 31, 2025; and

**WHEREAS**, after analysis of the allocations of unencumbered monies of the Township budget for certain Township capital improvements projects and the planned renovation of the Township municipal complex (the "Projects") the Board of Commissioners desires to re-allocate certain unencumbered monies amongst the Projects in order to meet funding goals and avoid adopting tax increases to fund the same; and

**WHEREAS**, the Pennsylvania First Class Township Code, specifically, 53 P.S. § 56501.5, authorizes the Board of Commissioners to "make and adopt any ordinances, bylaws, rules and regulations not inconsistent with or restrained by the Constitution and laws of this Commonwealth as may be expedient or necessary for the proper management, care and control of the township and its finances, and the maintenance of peace, good government and welfare of the township and its trade, commerce and manufactures."; and

**WHEREAS**, the Pennsylvania First Class Township Code, specifically, 53 P.S. § 5701(d), authorizes the Board of Commissioners to: "by resolution, transfer unencumbered money from one township account to another, provided that: (1) no money may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose; (2) that transfers may not be made during the first three months of the fiscal year, and: (3) no funds shall be paid out of the township treasury except upon appropriation made according to law".

**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Upper Moreland Township that the Township Director of Finance is hereby authorized to transfer unencumbered monies of the Township for budgeted Township capital improvements projects and the planned renovation of the Township municipal complex.

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby certifies that no monies are to be transferred from funds allocated for the payment or debts or from any fund raised by a special tax levy or assessment for a particular purpose.

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby certifies that no unencumbered monies have been transferred during the first three months of the year.

**BE IT FURTHER RESOLVED**, that the Board of Commissioners hereby certifies that the unencumbered monies to be transferred are not monies to be paid out of the township treasury except upon appropriation made according to law.

**DULY PRESENTED AND ADOPTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 5th day of May, 2025.

Attest:

**UPPER MORELAND TOWNSHIP  
BOARD OF COMMISSIONERS**

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Patrick Stasio, Secretary

---

Clifton McFatridge, President



# TOWNSHIP of UPPER MORELAND

*Montgomery County, Pennsylvania*

117 Park Avenue, Willow Grove, PA 19090-3215

Telephone (215) 659-3100 / Fax (215) 659-7363

## COMMISSIONERS

KIP McFATRIDGE

*President*

CHERYL LOCKARD

*Vice President*

ANTHONY BENVENUTTI

DEMOND MULLEN

BENJAMIN W. OLSZEWSKI

NICHOLAS O. SCULL

CHARLES M. WHITING



## OFFICIALS

PATRICK T. STASIO

*Township Manager*

JOHN D. BATES

*Assistant Township Manager/*

*Director of Finance*

ALEX H. LEVY

*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance and Administration Committee Meeting – April 21, 2025

<b>Agenda Item:</b>	<b>Approval of Equipment List to go to Auction</b>
<b>Prepared by:</b>	David Elsier, Director of Public Works
<b>Attachments:</b>	Equipment List, Draft Resolution
<b>Background/Analysis:</b>	Equipment that has been replaced through Capital purchases will be auctioned off on Municibid
<b>Fiscal Impact/Source:</b>	N/A
<b>Alternatives:</b>	No alternatives.
<b>Recommended Action:</b>	Approve the notice to bidders for the sale of equipment on Municibid and recommend the Board of Commissioners take action on the resolution at their May 5, 2025 Regular Meeting.

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# Equipment Going to Auction

Vehicle #	Equipment	Manufacturer	Year	Seial #/Vin#
623	Zero Turn Mower	Exmark	2005	467311
626	Zero Turn Mower	Exmark	2004	513257
627	Zero Turn Mower	Exmark	2004	455614
629	Zero Turn Mower	Toro	2006	260000122
632	Gator	John Deer	2002	W004x2x080651
633	Gator	JohnDeer	1997	W004x2x022557
1005	Explorer	Ford	2009	1FME073E79UA37199
1041	Explorer	Ford	2007	1FMEU73806UB54273
437	Medium Dump	International	2008	1HTMNAAL08H559095
438	Medium Dump	International	2008	1HTMNAAL58H658558

**UPPER MORELAND TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**RESOLUTION NO. R-2025-XX**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AUTHORIZING NOTICE TO BIDDERS FOR THE SALE OF CERTAIN VEHICLES AND EQUIPMENT.**

**WHEREAS**, Upper Moreland Township (the “Township”) is in the possession of certain vehicles and equipment, a true and correct list of said vehicles and equipment is attached hereto and incorporated herein, marked as Exhibit A; and

**WHEREAS**, the Township has determined that the listed vehicles and equipment are no longer needed for public use and are not otherwise dedicated or restricted pursuant to law; and

**WHEREAS**, the Township is desirous to sell the vehicles and equipment, which is authorized under the Pennsylvania First-Class Township Code Article XV § 1501: Suits; Property; and

**WHEREAS**, the Commonwealth of Pennsylvania authorizes the municipal sale of the personal property, requiring advertisement of sale and bidding under 53 P.S. § 1501; and

**WHEREAS**, the vehicles and equipment have a value in excess of \$2,000.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Upper Moreland Township, that the Township Manager or his designee is hereby authorized and directed by the Board of Commissioners to advertise for bids to sell said vehicles and equipment and take any and all further action as required to accomplish said sale including the appropriate advertising as required by law and such other advertising as determined to be in the best interest of the Township by the Township Manager or his designee;

**BE IT FURTHER RESOLVED**, that any notice or advertisement of sale shall contain a date certain as determined by the Township, not less than ten (10) days following the date of the advertisement, in which bids for the purchase of the vehicles and equipment shall be opened; and

**BE IT FURTHER RESOLVED** that any notice or advertisement of sale shall contain a provision or notice that the Township has the right to reject all bids if the bids are believed to be less than the fair market value of the property as determined by the Township Manager. If no bids are received after advertisement, the applicable procedures of the act of October 27, 1979 (P.L. 241, No. 78) entitled “An act authorizing political subdivisions, municipality authorities and transportation authorities to enter into contracts for the purchase of goods and the sale of real and personal property where no bids are received” may be followed.

**DULY PRESENTED AND ADOPTED** by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 5th day of May, 2025.

**UPPER MOREAND TOWNSHIP  
BOARD OF COMMISSIONERS**

Attest:

---

Patrick T. Stasio, Secretary

---

Clifton McFatridge, President

DRAFT



# EXHIBIT A

## Vehicles and Equipment

Vehicle #	Equipment	Manufacturer	Year	Seial #/Vin#
623	Zero Turn Mower	Exmark	2005	467311
626	Zero Turn Mower	Exmark	2004	513257
627	Zero Turn Mower	Exmark	2004	455614
629	Zero Turn Mower	Toro	2006	260000122
632	Gator	John Deer	2002	W004x2x080651
633	Gator	JohnDeer	1997	W004x2x022557
1005	Explorer	Ford	2009	1FME073E79UA37199
1041	Explorer	Ford	2007	1FMEU73806UB54273
437	Medium Dump	International	2008	1HTMNAAL08H559095
438	Medium Dump	International	2008	1HTMNAAL58H658558

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*Township Treasurer*

SEAN P. KILKENNY, ESQ.

*Township Solicitor*

## Agenda Summary

### Finance & Administration Committee Meeting – April 21, 2025

<b>Agenda Item:</b>	<b>Clifton Larson Allen LLP Audit Services</b>
<b>Prepared by:</b>	John Bates, Asst. Township Manager / Director of Finance
<b>Attachments:</b>	CLA Statement of Work – Audit Services
<b>Background/Analysis:</b>	<p>Clifton Larson Allen LLP (“CLA”) has adjusted the audit fee to reflect the ongoing competitive labor market in the industry, as well as the increases seen in operating costs as a result of inflation.</p> <p>As all professional service costs continue to rise, the proposed increase in fees for fiscal year 2024 is \$1,500.00 (an approximate 2.5% increase).</p>
<b>Fiscal Impact/Source:</b>	No material impact as the Township continues to budget for professional services costs.
<b>Alternatives:</b>	N/A
<b>Recommended Action:</b>	The Board of Commissioners approve the Statement of Work for the 2024 fiscal year audit

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April 2, 2025

### ***Statement of Work - Audit Services***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated March 22, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Township of Upper Moreland ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2024.

Luke Winter is responsible for the performance of the audit engagement.

#### **Scope of audit services**

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Township of Upper Moreland, and the related notes to the financial statements as of and for the year ended December 31, 2024.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of data collection form
- Preparation of your financial statements and the related notes.
- Preparation of schedule of expenditures of federal awards.
- Preparation of adjusting journal entries, if necessary

#### **Audit objectives**

The objectives of our audit of the financial statements 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 about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results

of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or compliance are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, and the Uniform Guidance.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement or a material noncompliance 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.
- 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 the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events,



considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- revenue recognition
- management of override of controls

We plan to use an auditors' specialist to fair value of investments.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant



deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance

requirements, and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take



prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you



regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

#### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to County of Montgomery or Commonwealth of Pennsylvania, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of



the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the County of Montgomery or Commonwealth of Pennsylvania. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Fees**

Our professional fee is \$60,000.00, which does not include the single audit report. If a single audit is required, there will be additional fees of \$7,500-\$12,500 per major program based on program complexity. We will also bill a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

### **Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

### **Changes in accounting and audit standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such



circumstances with you prior to performing the additional work.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

**Response:**

This letter correctly sets forth the understanding of Township of Upper Moreland.

**CLA**

CliftonLarsonAllen LLP

SIGN:

Winter, Luke, Principal

DATE:

**Client**

Township of Upper Moreland

SIGN:

Clifton McFatridge

DATE:

Township of Upper Moreland

SIGN:

Pat Stasio, Township Manager

DATE: