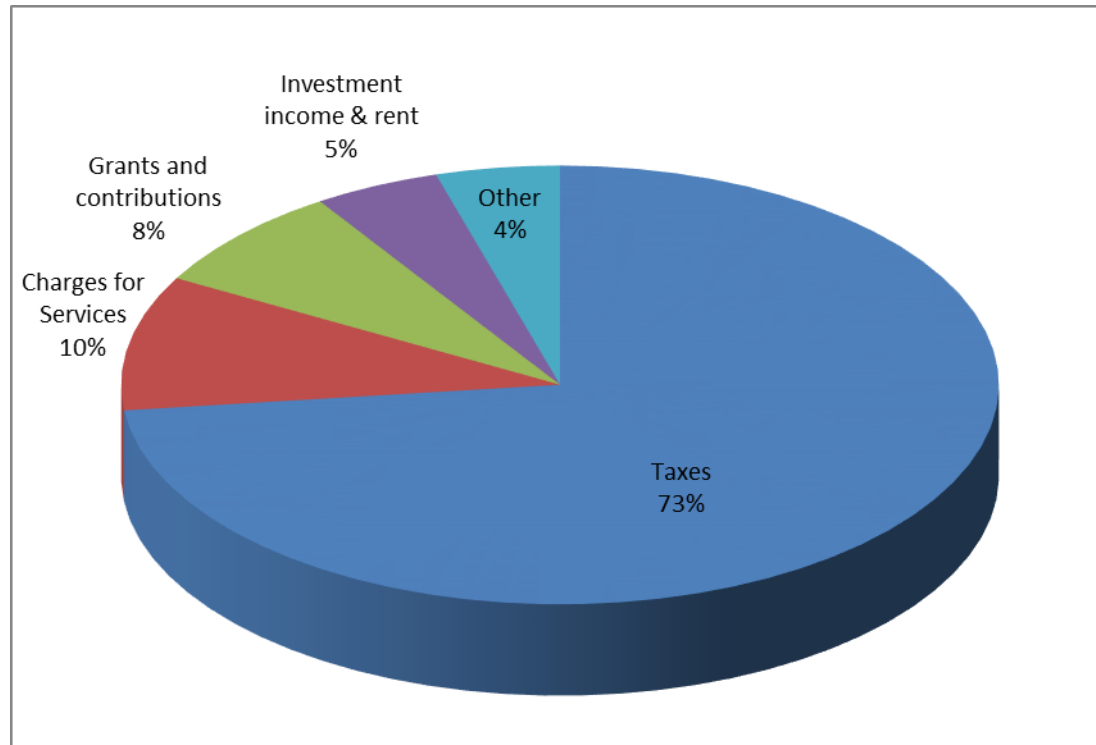


Upper Dublin Township 2024 Financial Analysis

Presented by: Cindy Bergvall

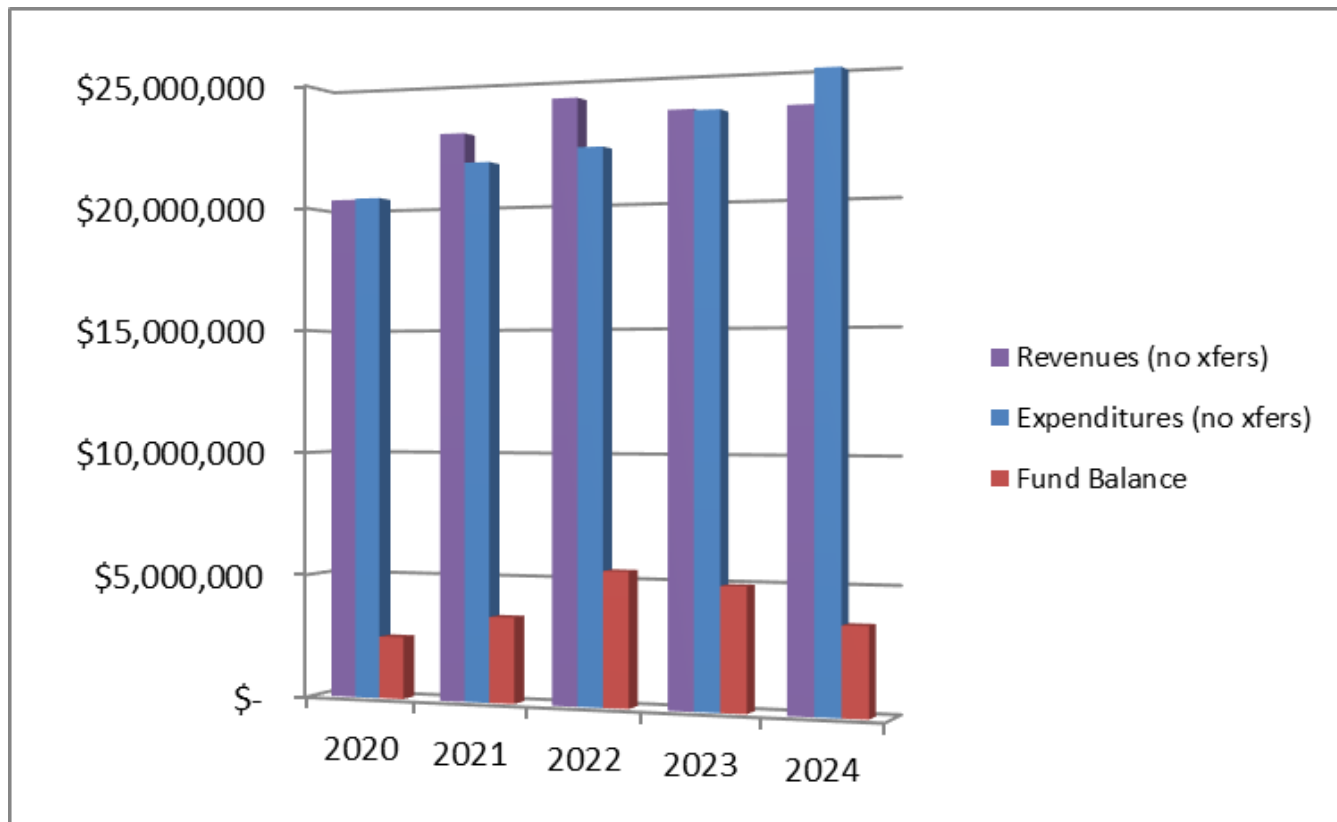
BEE BERGVALL & Co.
Certified Public Accountants

2024 Total Revenues - All Funds**

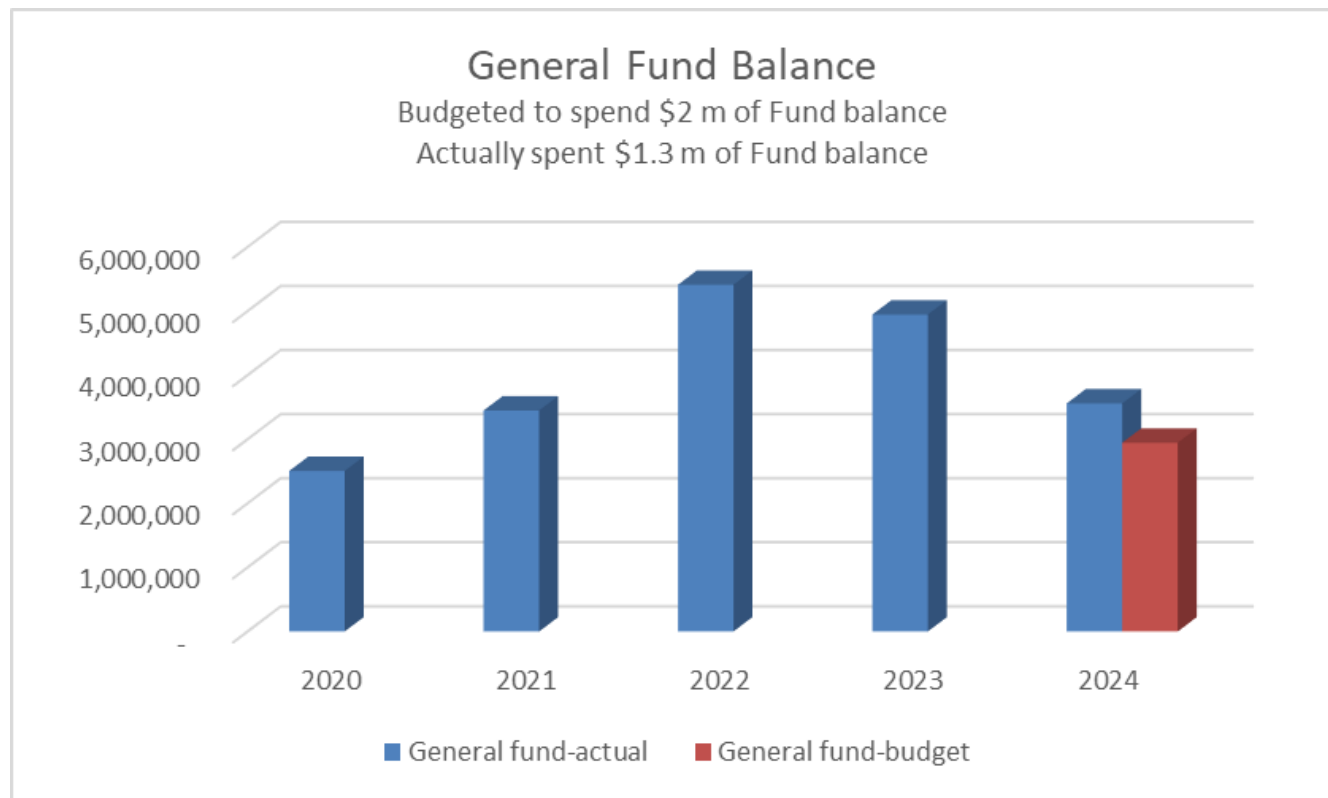


**does not include Pension Funds

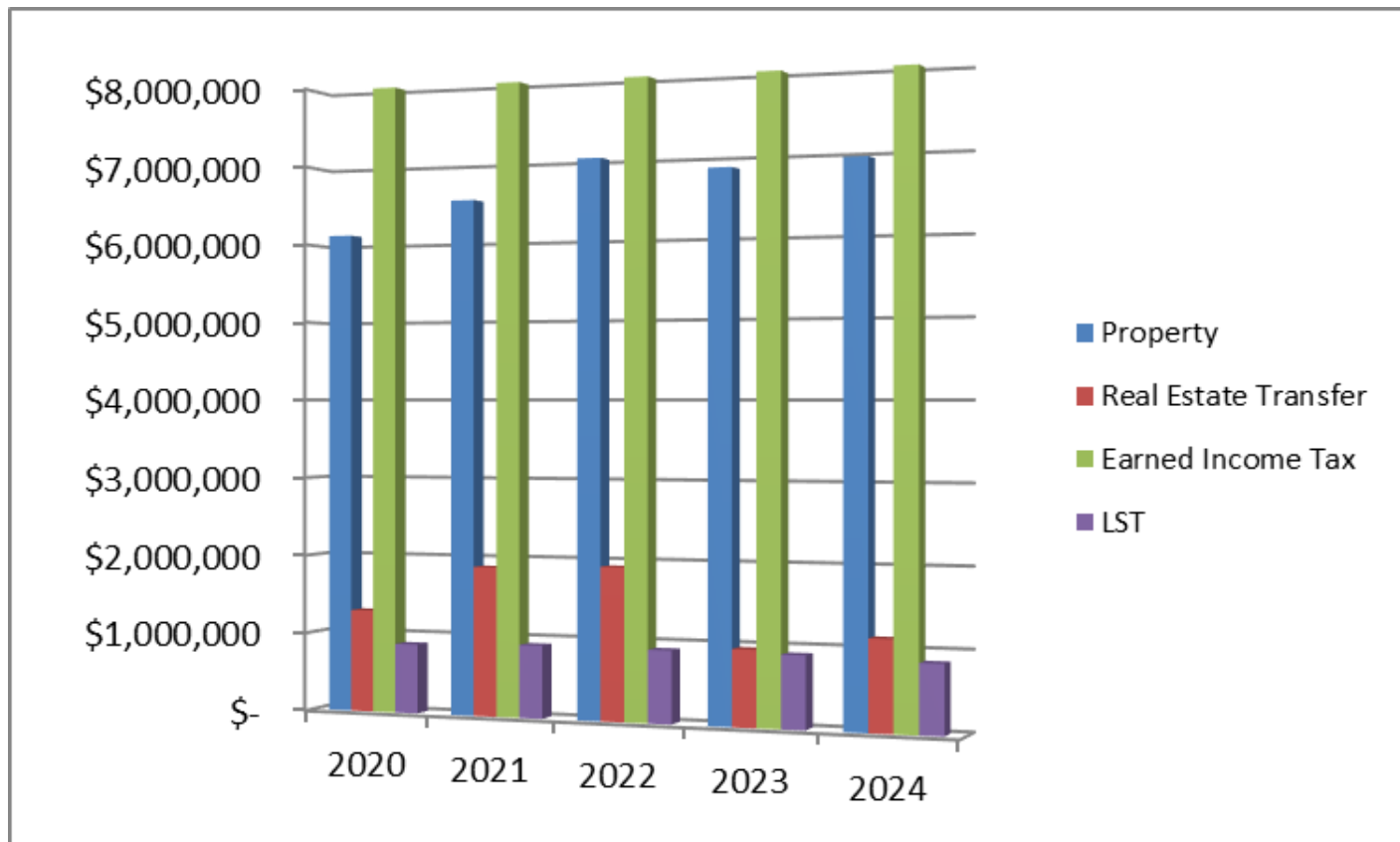
General Fund Operations



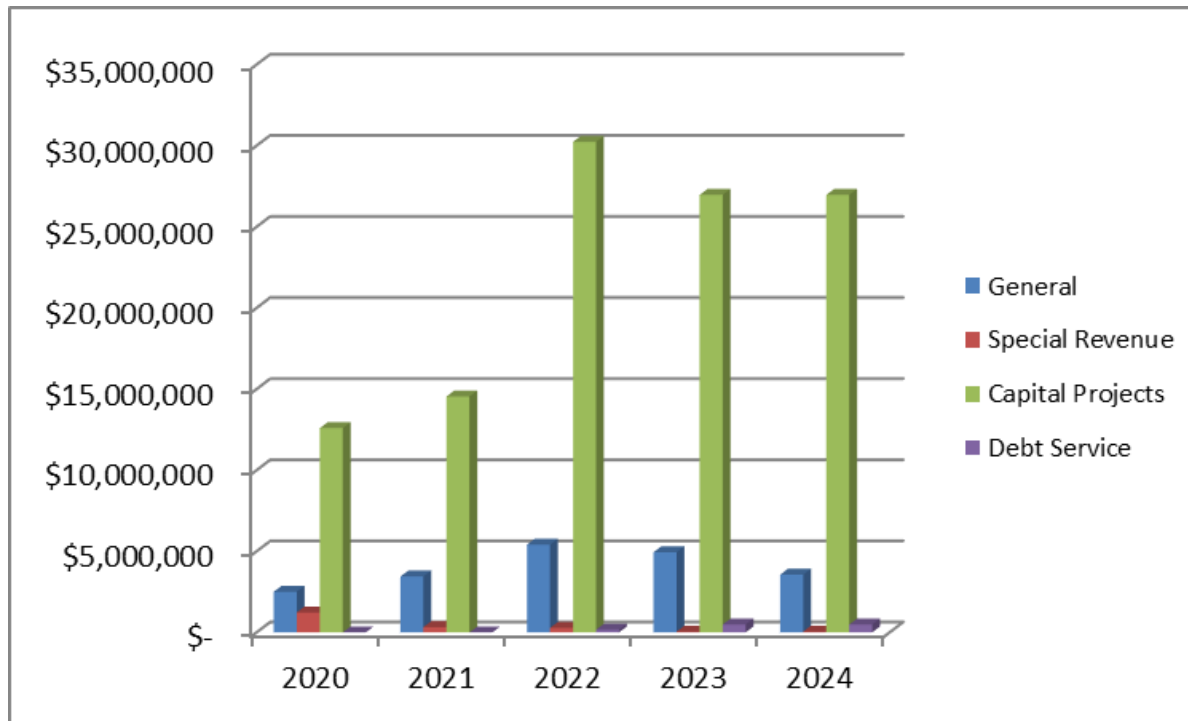
General Fund - Fund Balance



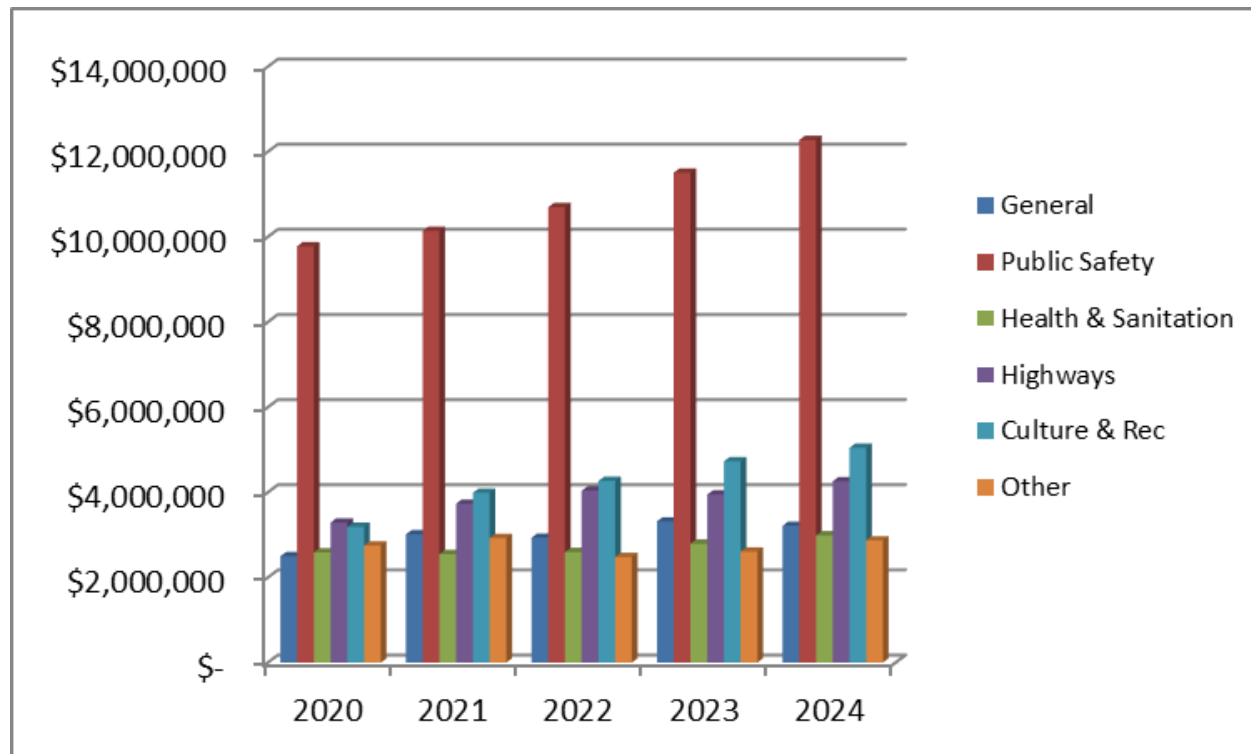
Tax Revenues - General Fund



Fund Balances

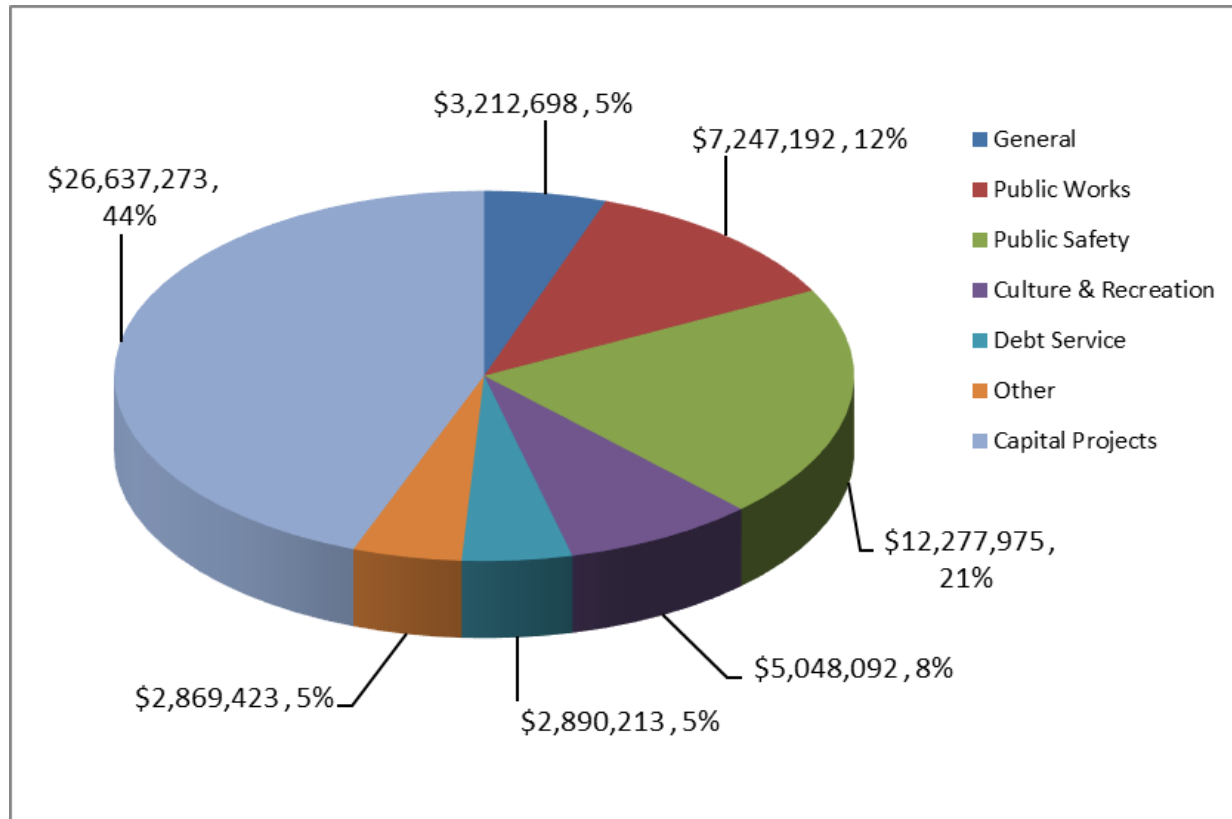


Expenditures - All Funds**



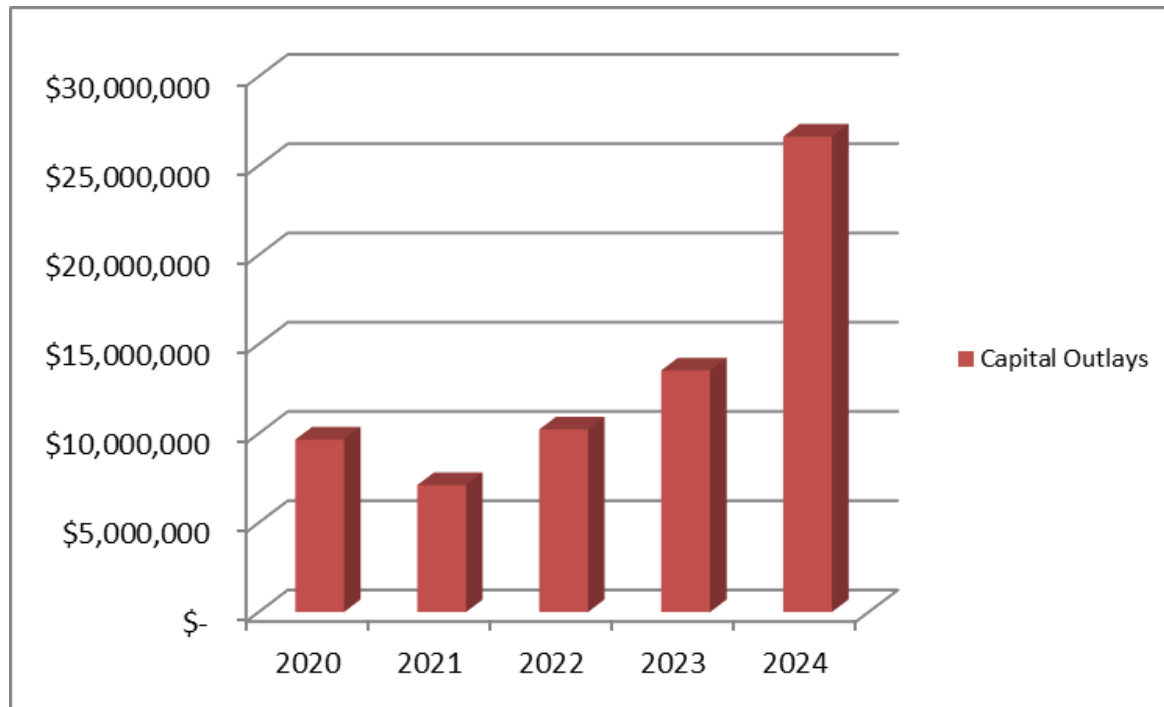
***does not include Pension Funds, Debt service expenses or Capital expenses*

2024 Expenditures - All Funds**



**does not include Pension Funds

Capital Project Funds - Outlays



General Commentary

- Unmodified Opinion
- No internal control matters to report
- No management letter
- No material audit adjustments
- New accounting standards for 2024
 - GASB #100 – major vs. nonmajor funds
 - GASB #101 – compensated absences

Upcoming GASB standards

- GASB 102-Additional disclosures around risks due to certain concentrations-FYE 12/31/2025
- GASB 103-Reporting model improvements-FYE 12/31/26
 - Management discussion & analysis
 - Proprietary fund presentation
 - Major component unit information
 - Budgetary comparison information