

March 8, 2023

Board of Supervisors

North Annville Township

Lebanon County, PA

Dear Sirs,

The elected township auditors completed the audit of the township's treasurer's record for 2022. A copy of the prepared report, Annual Audit & Financial Report, accompanies this letter. As required, copies of the same have been forwarded to the designated agencies. The Lebanon Daily News has been asked to publish a statement of Revenues and Expenditures for the year 2022.

The auditors find the records in good order and compliant, and again compliment Adam Wolfe in the way in which he carries out his duties as Secretary-Treasurer for the township, keeping accurate and timely records of its finances.

Respectfully submitted for the auditors

Lee Wenger, Chair; Ruth Rittel, Vice Chair and

Rebekah Sanders, Secretary

Encl: Copy, January 4, 2023 Auditors Reorganizational Meeting Minutes, Annual Audit & Financial Report for 2022

NORTH ANNVILLE TOWNSHIP

Statement of Revenues/Expenditures for the year ended 2022

Beginning Balance **\$1,328,405**

Revenues **Monthly Amount**

Taxes	\$375,034
Licenses and Permits	31,941
Fines and Forfeits	5,236
Interest, Rents and Royalties	2,448
Intergovernmental	297,394
Miscellaneous Revenues	15
Charges for Service	23,072
Other Financing Sources	<u>2,772</u>

Total Revenue: **\$737,912**

Expenses

General Governmental	\$ 66,531
Public Safety	185,618
Public Works-Highway & Streets	150,974
Public Works – Sanitation	37,655
Culture and Recreation	6,750
Insurance	28,797
Benefits and Payroll Withholding	6,805
Community Development	5,000
Other Financial Uses	<u>0</u>

Total Expenses: **\$488,130**

Net Revenue/Loss **\$249,782**

New Balance on Hand **\$1,578,187**

No Liabilities

Please send bill and proof of publication to: North Annville Twp.
1020 North Route 934
Annville, PA 17003

North Annville Township Auditors
Reorganizational Meeting Minutes

January 4, 2023

The reorganizational meeting of the North Annville Township Auditors was held January 4, 2023 at the North Annville Township Building, Lebanon County, PA. Present at the meeting were Auditors Lee Wenger, Ruth Rittel, and Rebekah Sanders and township Secretary-Treasurer Adam Wolfe.

The meeting was called to order by Chairman Lee Wenger. The 2022 meeting minutes were read and approved. Ruth motioned to keep the officers the same, Rebekah seconded that motion. Officers for 2023 will remain

Chairman – Lee Wenger

Vice – Chairman – Ruth Rittel

Secretary – Rebekah Sanders

Rebekah motioned to increase the Secretary-Treasurer salary to \$1,660 per month. Ruth seconded the motion. The motion passed.

Ruth moved that the road inspection crew be paid \$75 for their time. Rebekah seconded and the motion passed. The required road inspection for the State will be completed by the road crew, with a payment of \$75 to each participating member of the crew.

The Bond for the Treasurer was renewed by the Ohio Casualty Company and is held in the safety deposit box at Fulton Bank in Annville.

The audit was set for Feb. 7, 2022 at 6:30 PM at the township building.

The meeting was adjourned by Rebekah at 7:29 PM.

Respectfully Submitted

Rebekah L. Sanders, Secretary

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

380425 NORTH ANNVILLE TWP, LEBANON COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

NORTH ANNVILLE TWP, LEBANON COUNTY BALANCE SHEET December 31, 2022

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits										
100-120 Cash and Investments	987,317	581,094			9,776					1,578,187
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130.00 Due From Other Funds										
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits										
Total Assets and Other Debits	987,317	581,094			9,776					1,578,187

Liabilities and Other Credits	
210-229 Payroll Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	
230.00 Due To Other Funds	

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Taxes								
301.00	Real Estate Taxes							
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	34,670						34,670
310.20	Earned Income Taxes / Wage Taxes	340,364						340,364
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
	Total Taxes	375,034						375,034

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	31,941						31,941
	Total Licenses and Permits	31,941						31,941

Fines and Forfeits

330-332	Fines and Forfeits	5,236						5,236
	Total Fines and Forfeits	5,236						5,236

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
	1,510		938					2,448
Total Interest, Rents and Royalties	1,510		938					2,448

REVENUES

Interest, Rents and Royalties	
341.00	Interest Earnings
342.00	Rents and Royalties
	Total Interest, Rents and Royalties
Federal	
351.03	Highways and Streets
351.09	Community Development
351.00	All Other Federal Capital and Operating Grants
352.01	National Forest
352.00	All Other Federal Shared Revenue and Entitlements
353.00	Federal Payments in Lieu of Taxes
	Total Federal

State	
354.03	Highways and Streets
354.09	Community Development
354.15	Recycling / Act 101
354.00	All Other State Capital and Operating Grants
355.01	Public Utility Realty Tax (PURTA)
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback
355.04	Alcoholic Beverage Licenses
355.05	General Municipal Pension System State Aid
355.07	Foreign Fire Insurance Tax Distribution
355.08	Local Share Assessment/Gaming Proceeds
355.09	Marcellus Shale Impact Fee Distribution

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Internal Service	Enterprise	Trust and Agency		

REVENUES

Other Financing Sources		TOTAL REVENUES	
395.00	Refunds of Prior Year Expenditures	2,772	2,772
	Total Other Financing Sources	2,772	2,772

601,625	114,415	21,872	737,912
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EXPENDITURES

General Government		TOTAL REVENUES	
400.00	Legislative (Governing) Body	2,610	2,610
401.00	Executive (Manager or Mayor)		
402.00	Auditing Services / Financial Administration	53	53
403.00	Tax Collection		
404.00	Solicitor / Legal Services	32,194	32,194
405.00	Secretary / Clerk	19,618	19,618
406.00	Other General Government Administration	1,087	1,087
407.00	IT-Networking Services-Data Processing		
408.00	Engineering Services	2,437	2,437
409.00	General Government Buildings and Plant	8,532	8,532
	Total General Government	66,531	66,531

Public Safety

410.00	Police	75,668	75,668
411.00	Fire	89,269	89,269
412.00	Ambulance / Rescue	15,500	15,500
413.00	UCC and Code Enforcement		

NORTH ANNVILLE TWP, LEBANON COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	55						55
6,096							6,096
39,718	46,228						85,946
80,540	70,434						150,974

EXPENDITURES

Public Works - Highways and Streets	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
	Total Public Works - Highways and Streets

Other Public Works Enterprises	
440.00	Airports
441.00	Cemeteries
442.00	Electric System
443.00	Gas System
444.00	Markets
445.00	Parking
446.00	Storm Water and Flood Control
447.00	Transit System
448.00	Water System
449.00	Water Transport and Terminals
	Total Other Public Works Enterprises

Culture and Recreation	
451.00	Culture-Recreation Administration
452.00	Participant Recreation
453.00	Spectator Recreation
454.00	Parks

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

EXPENDITURES

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance						
487.00	Other Group Insurance Benefits						
6,805	Total Employer Paid Benefits and Withholding Items						6,805

Insurance

486.00	Insurance, Casualty, and Surety	28,797					28,797
	Total Insurance	28,797					28,797

Unclassified Operating Expenditures

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

Other Financing Uses

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

TOTAL EXPENDITURES

381,080		70,434				36,616	488,130
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

220,545		43,981				-14,744	249,782
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NORTH ANNVILLE TWP

December 31, 2022

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

0
0
0

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

22,514

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the NORTH ANNVILLE TWP have audited, adjusted and settled the various funds and account groups of the NORTH ANNVILLE TWP for the year ended December 31, 2022. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards


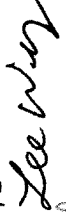

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

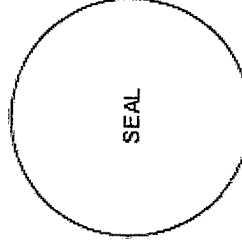
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of NORTH ANNVILLE TWP for the year ended December 31, 2022, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:  Rebekah Sanders Elected Auditor
 Lee Wenger Elected Auditor
 Ruth Rittfel Elected Auditor

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2022

NOTES / COMMENTS