

February 8, 2024

Board of Supervisors
North Annville Township
Lebanon, County, PA

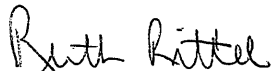
Dear Sirs,

The elected township auditors completed the audit of the township's treasurer's record for 2023. 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 2023.

The auditors find the records in good order and compliant, and again compliment Adam Wolfe for 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

Rebekah Sanders, Chairman; Jared Balsbaugh, Vice-Chairman and

A handwritten signature in cursive script that reads "Ruth Rittel".

Ruth Rittel, Secretary

Encl: Copy, January 3, 2024 Auditors Reorganizational Meeting Minutes; Annual Audit & Financial Report for 2023

NORTH ANNVILLE TOWNSHIP

Statement of Revenues/Expenditures for the year ended 2023

Beginning Balance **\$1,578,187**

Revenues **Monthly Amount**

Taxes \$ 430,215

Licenses and Permits 32,076

Fines and Forfeits 5,478

Interest, Rents and Royalties 72,753

Intergovernmental 167,452

Miscellaneous Revenues 15

Charges for Service 65,148

Other Financing Sources 2,311

Total Revenue: **\$775,448**

Expenses

General Governmental \$110,200

Public Safety 202,306

Public Works-Highway & Streets 165,312

Public Works – Sanitation 36,865

Culture and Recreation 12,000

Insurance 27,984

Benefits and Payroll Withholding 6,808

Community Development 5,000

Other Financial Uses 8,050

Total Expenses: **\$574,525**

Net Revenue/Loss **\$200,923**

New Balance on Hand **\$1,779,110**

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 3, 2024

The reorganizational meeting of the North Annville Township Auditors was held January 3, 2024 at the North Annville Township Building in Lebanon County, PA. Present at the meeting were Auditors Rebekah Sanders, Jared Balsbaugh, and Ruth Rittel; and township Secretary-Treasurer Adam Wolfe.

The meeting was called to order by Vice-Chairman Ruth Rittel. The 2023 meeting minutes were read by Secretary Rebekah Sanders. A motion was made by Rebekah and seconded by Jared to approve the minutes. The motion passed.

A motion was made by Rebekah and seconded by Jared for the following positions for 2024 and 2025. The motion passed:

Chairman – Rebekah Sanders
Vice-Chairman – Jared Balsbaugh
Secretary – Ruth Rittel

Ruth made a motion to increase the Secretary-Treasurer salary to \$1,720.00 per month (an increase of \$60.00 per month), seconded by Jared. The motion passed.

Jared made a motion that the road inspection crew continue to be paid \$75.00 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 \$75.00 to each participating member of the crew.

The \$1.5 million Bond for the Treasurer was renewed by the Ohio Casualty Company and is held in a lockbox in the North Annville Township Building.

The audit was set for February 7, 2024 at 6:30 PM at the township building.

Rebekah made a motion at 7:25 PM to adjourn the meeting; Jared seconded and the motion passed.

Respectfully submitted,



Ruth Rittel, Secretary

**2023 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, 2023

	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	1,109,469	631,012			38,629						1,779,110
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	1,109,469	631,012			38,629						1,779,110

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, 2023

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	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	29,131						29,131
310.20	Earned Income Taxes / Wage Taxes	401,084						401,084
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	430,215						430,215

Licenses and Permits

320-322	All Other Licenses and Permits	1,000						1,000
321.80	Cable Television Franchise Fees	31,076						31,076
	Total Licenses and Permits	32,076						32,076

Fines and Forfeits

330-332	Fines and Forfeits	5,478						5,478
	Total Fines and Forfeits	5,478						5,478

NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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

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, 2023

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

REVENUES

Other Financing Sources		TOTAL REVENUES	
395.00	Refunds of Prior Year Expenditures	2,311	2,311
	Total Other Financing Sources	2,311	2,311

566,213	144,487	64,748	775,448
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EXPENDITURES

General Government		TOTAL REVENUES	
400.00	Legislative (Governing) Body	2,214	2,214
401.00	Executive (Manager or Mayor)		
402.00	Auditing Services / Financial Administration	50	50
403.00	Tax Collection		
404.00	Solicitor / Legal Services	41,601	41,601
405.00	Secretary / Clerk	20,038	20,038
406.00	Other General Government Administration		
407.00	IT-Networking Services-Data Processing		
408.00	Engineering Services	39,302	39,302
409.00	General Government Buildings and Plant	6,995	6,995
	Total General Government	110,200	110,200

Public Safety

410.00	Police	85,552	85,552
411.00	Fire	98,534	98,534
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, 2023

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	2,720							2,720
	202,306							202,306

EXPENDITURES

Public Safety	
414.00	Planning and Zoning
415.00	Emergency Management and Communications
416.00	Militia and Armories
417.00	Examination of Licensed Occupations
418.00	Public Scales (weights and measures)
419.00	Other Public Safety
	Total Public Safety

Health and Human Services	
420.00-425.00	Health and Human Services
	Total Health and Human Services

Public Works - Sanitation	
426.00	Recycling Collection and Disposal
427.00	Solid Waste Collection and Disposal (garbage)
428.00	Weed Control
429.00	Wastewater / Sewage Treatment and Collection
	Total Public Works - Sanitation

Public Works - Highways and Streets	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance - Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting

NORTH ANNVILLE TWP, LEBANON COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
9,491							9,491
22,436	76,983						99,419
70,793	94,519						165,312

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, 2023

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							
Total Employer Paid Benefits and Withholding Items	6,808						6,808

Insurance							
486.00 Insurance, Casualty, and Surety							
Total Insurance	27,984						27,984
	27,984						27,984

Unclassified Operating Expenditures							
488.00 Fiduciary Fund Benefits and Refunds Paid							
489.00 All Other Unclassified Expenditures		50					50
Total Unclassified Operating Expenditures		50					50

Other Financing Uses							
491.00 Refund of Prior Year Revenues	8,000						8,000
492.00 Interfund Operating Transfers							
493.00 All Other Financing Uses							
Total Other Financing Uses	8,000						8,000

TOTAL EXPENDITURES	444,061	94,569		35,895			574,525
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	122,152	49,918		28,853			200,923
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NORTH ANNVILLE TWP, LEBANON County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

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)

23,794

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, 2023. 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.

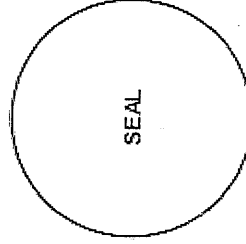
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of NORTH ANNVILLE TWP for the year ended December 31, 2023, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Ruth Rittel Ruth Rittel Elected Auditor
Rebekah Sanders Rebekah Sanders Elected Auditor
Jared Balsbaugh Jared Balsbaugh Elected Auditor

Subscribed and sworn to before me this 7 day of February, 2024.



Signed:

Ruth Rittel

Witness (Controller)/Auditor (Auditors)

December 31, 2023

NOTES / COMMENTS