February 19, 2025

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 2024. 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 2024.

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

Ruth Rittel

Ruth Rittel, Secretary

Encl: Copy, January 7, 2025 Auditors Reorganizational Meeting Minutes; Annual Audit & Financial Report for 2024

North Annville Township Auditors

Reorganizational Meeting Minutes

January 7, 2025

The reorganizational meeting of the North Annville Township Auditors was held January 7, 2025 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 Chairman Rebekah Sanders. The 2024 meeting minutes were read by Secretary Ruth Rittel. A motion was made by Rebekah and seconded by Jared to approve the minutes. The motion passed.

Ruth made a motion to increase the Secretary-Treasurer salary to $1,800.00 per month (a 4.65% increase of $80.00 per month), seconded by Jared. The motion passed.

Rebekah made a motion that the road inspection crew continue to be paid $75.00 for their time; Jared seconded and the motion passed. The required road inspection for the state will be completed by the three supervisors and Travis Starner, 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 18, 2025 at 6:30 PM at the township building.

Rebekah made a motion at 7:28 PM to adjourn the meeting; Ruth seconded and the motion passed.

Respectfully submitted,

Ruth Rittel

Ruth Rittel, Secretary

NORTH ANNVILLE TOWNSHIP

Statement of Revenues/Expenditures for the year ended 2024

Beginning Balance	**$1,779,110**
Revenues	**Monthly Amount**
Taxes	$ 474,220
Licenses and Permits	28,674
Fines and Forfeits	4,847
Interest, Rents and Royalties	79,984
Intergovernmental	164,702
Miscellaneous Revenues	50
Charges for Service	22,288
Other Financing Sources	872
Total Revenue:	**$775,637**
Expenses	
General Governmental	$116,303
Public Safety	491,712
Public Works-Highway & Streets	132,296
Public Works – Sanitation	27,955
Culture and Recreation	12,500
Insurance	32,199
Benefits and Payroll Withholding	7,119
Community Development	5,000
Other Financial Uses	1,000
Total Expenses:	**$826,084**
Net Revenue/Loss	**- $ 50,447**
New Balance on Hand	**$1,728,663**

No Liabilities

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

DCED-CLGS-30 (9-09)

Received by DCED: 02/18/2025
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

380425 NORTH ANNVILLE TWP, LEBANON COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

NORTH ANNVILLE TWP, LEBANON County

BALANCE SHEET

December 31, 2024

		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	947,558	748,637			32,468					1,728,663
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		947,558	748,637			32,468					1,728,663
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

BALANCE SHEET

December 31, 2024

		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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	947,558	748,637			32,468					1,728,663
291-299	Other Equity										
Total Fund and Account Group Equity		947,558	748,637			32,468					1,728,663

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	1,728,663

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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	46,266							46,266
310.20	Earned Income Taxes / Wage Taxes	427,954							427,954
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		474,220							474,220
Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	28,674							28,674
Total Licenses and Permits		28,674							28,674
Fines and Forfeits									
330-332	Fines and Forfeits	4,847							4,847
Total Fines and Forfeits		4,847							4,847

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Interest, Rents and Royalties									
341.00	Interest Earnings	47,721	32,263						79,984
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		47,721	32,263						79,984
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)	410							410
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		116,158						116,158
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	18,134							18,134
355.08	Local Share Assessment/Gaming Proceeds	30,000							30,000
355.09	Marcellus Shale Impact Fee Distribution								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		48,544	116,158						164,702
Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services								
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units									
Charges for Service									
361.00	General Government	1,200							1,200
362.00	Public Safety								
363.20	Parking								
363.00	All Other Charges for Highway & Street Services								
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					21,088			21,088
364.30	Solid Waste Collection and Disposal Charge (trash)								
364.60	Host Municipality Benefit Fee for Solid Waste Facility								
364.00	All Other Charges for Sanitation Services								
365.00	Health								
366.00	Human Services								
367.00	Culture and Recreation								
368.00	Airports								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Charges for Service									
369.00	Bars								
370.00	Cemeteries								
372.00	Electric System								
373.00	Gas System								
374.00	Housing System								
375.00	Markets								
377.00	Transit Systems								
378.00	Water System								
379.00	All Other Charges for Service								
Total Charges for Service		1,200				21,088			22,288
Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors								
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	50							50
Total Unclassified Operating Revenues		50							50
Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers								
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	872							872
Total Other Financing Sources		872							872
TOTAL REVENUES		606,128	148,421			21,088			775,637
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	2,060							2,060
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration								
403.00	Tax Collection								
404.00	Solicitor / Legal Services	71,221							71,221
405.00	Secretary / Clerk	22,396							22,396
406.00	Other General Government Administration	1,103							1,103
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	12,348							12,348
409.00	General Government Buildings and Plant	7,175							7,175
Total General Government		116,303							116,303
Public Safety									
410.00	Police	93,376							93,376
411.00	Fire	379,466							379,466
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, 2024

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
EXPENDITURES									
Public Safety									
414.00	Planning and Zoning	550							550
415.00	Emergency Management and Communications	2,820							2,820
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		491,712							491,712
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)	706							706
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					27,249			27,249
Total Public Works - Sanitation		706				27,249			27,955
Public Works - Highways and Streets									
430.00	General Services - Administration								
431.00	Cleaning of Streets and Gutters	6,582							6,582
432.00	Winter Maintenance – Snow Removal	3,873	30,018						33,891
433.00	Traffic Control Devices	31,578							31,578
434.00	Street Lighting								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	3,793							3,793
438.00	Maintenance and Repairs of Roads and Bridges	55,674	778						56,452
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		101,500	30,796						132,296
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, 2024

EXPENDITURES

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries	12,500							12,500
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		12,500							12,500
Community Development									
461.00	Conservation of Natural Resources	5,000							5,000
462.00	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity								
465-469	All Other Community Development								
Total Community Development		5,000							5,000
Debt Service									
471.00	Debt Principal (short-term and long-term)								
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
Total Debt Service									
Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	7,119							7,119
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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		7,119							7,119
Insurance									
486.00	Insurance, Casualty, and Surety	32,199							32,199
Total Insurance		32,199							32,199
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	1,000							1,000
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		1,000							1,000
TOTAL EXPENDITURES		768,039	30,796			27,249			826,084
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-161,911	117,625			-6,161			-50,447

NORTH ANNVILLE TWP

December 31, 2024

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	0
Capitalized lease obligations	0
Net debt	0

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

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)	25,757

DCED-CLGS-30 (9-09)

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, 2024. 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, 2024, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Ruth Rittel Elected Auditor

Rebekah Sanders Elected Auditor

Jared Balsbaugh Elected Auditor

Subscribed and sworn to before me this 18 day of February, 2025.

SEAL

Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2024

NOTES / COMMENTS