March 7, 2026

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 2025. 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 2025.

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

Ruth Rittel, Chairman; Rebekah Sanders, Vice-Chairman and

Jared Balsbaugh, Secretary

Encl: Copy, January 6, 2026 Auditors Reorganizational Meeting Minutes; Annual Audit & Financial Report for 2025

NORTH ANNVILLE TOWNSHIP

Statement of Revenues/Expenditures for the year ended 2025

Beginning Balance	**$1,728,663**
Revenues	**Monthly Amount**
Taxes	$ 448,166
Licenses and Permits	26,624
Fines and Forfeits	5,414
Interest, Rents and Royalties	69,368
Intergovernmental	166,578
Miscellaneous Revenues	0
Charges for Service	17,215
Other Financing Sources	1,900
Total Revenue:	**$735,265**
Expenses	
General Governmental	$92,572
Public Safety	245,693
Public Works-Highway & Streets	272,160
Public Works – Sanitation	23,429
Culture and Recreation	13,000
Insurance	34,862
Benefits and Payroll Withholding	8,023
Community Development	5,000
Other Financial Uses	0
Total Expenses:	**$694,739**
Net Revenue/Loss	**+ $40,526**
New Balance on Hand	**$1,769,189**

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: 02/24/2026
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

2025 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, 2025

		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	945,766	798,325			25,098					1,769,189
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		945,766	798,325			25,098					1,769,189
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, 2025

		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	945,766	798,325			25,098					1,769,189
291-299	Other Equity										
Total Fund and Account Group Equity		945,766	798,325			25,098					1,769,189
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,769,189

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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
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	26,971							26,971
310.20	Earned Income Taxes / Wage Taxes	421,195							421,195
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		448,166							448,166
Licenses and Permits									
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	26,624							26,624
Total Licenses and Permits		26,624							26,624
Fines and Forfeits									
330-332	Fines and Forfeits	5,414							5,414
Total Fines and Forfeits		5,414							5,414

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

		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	36,277	33,091						69,368
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		36,277	33,091						69,368
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)	442							442
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		116,298						116,298
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	19,838							19,838
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, 2025

		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									
State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		50,280	116,298						166,578
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	1,600							1,600
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.)					15,615			15,615
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, 2025

		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									
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		1,600				15,615			17,215
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								
Total Unclassified Operating Revenues									
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, 2025

		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	1,900							1,900
Total Other Financing Sources		1,900							1,900
TOTAL REVENUES		570,261	149,389			15,615			735,265
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	2,082							2,082
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration								
403.00	Tax Collection								
404.00	Solicitor / Legal Services	56,266							56,266
405.00	Secretary / Clerk	20,475							20,475
406.00	Other General Government Administration	1,113							1,113
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	4,716							4,716
409.00	General Government Buildings and Plant	7,920							7,920
Total General Government		92,572							92,572
Public Safety									
410.00	Police	100,470							100,470
411.00	Fire	126,203							126,203
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, 2025

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 Safety									
414.00	Planning and Zoning	700							700
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		245,693							245,693
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)	444							444
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection					22,985			22,985
Total Public Works - Sanitation		444				22,985			23,429
Public Works - Highways and Streets									
430.00	General Services - Administration								
431.00	Cleaning of Streets and Gutters	7,853							7,853
432.00	Winter Maintenance – Snow Removal	9,757	65,709						75,466
433.00	Traffic Control Devices	47,122							47,122
434.00	Street Lighting								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	15,599							15,599
438.00	Maintenance and Repairs of Roads and Bridges	92,128							92,128
439.00	Highway Construction and Rebuilding Projects		33,992						33,992
Total Public Works - Highways and Streets		172,459	99,701						272,160
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, 2025

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	13,000							13,000
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		13,000							13,000
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	8,023							8,023
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

NORTH ANNVILLE TWP, LEBANON County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance								
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		8,023							8,023
Insurance									
486.00	Insurance, Casualty, and Surety	34,862							34,862
Total Insurance		34,862							34,862
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		572,053	99,701			22,985			694,739
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-1,792	49,688			-7,370			40,526

NORTH ANNVILLE TWP

December 31, 2025

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, 2025

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)	25,597

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, 2025. 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, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Jared Balsbaugh Elected Auditor

Ruth Rittel Elected Auditor

Bekah Sanders Elected Auditor

Subscribed and sworn to before me this 24 day of February, 2026.

SEAL

Signed: Adam Wolfe, Secretary

Witness (Controller)/Auditor (Auditors)

December 31, 2025

NOTES / COMMENTS