

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

520065 DELAWARE TWP, PIKE COUNTY

DELAWARE TWP, PIKE 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities							624,907			624,907
240-259	Current Portion of Long-Term Debt and Other Credits	47,834									47,834
Total Liabilities and Other Credits		47,834						624,907			672,741
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	3,090,874	926,846								4,017,720
291-299	Other Equity										
Total Fund and Account Group Equity		3,090,874	926,846								4,017,720
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,690,461

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	945,289	306,432					1,251,721
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	243,418						243,418
310.20	Earned Income Taxes / Wage Taxes							
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		1,188,707	306,432					1,495,139

Licenses and Permits

320-322	All Other Licenses and Permits	500						500
321.80	Cable Television Franchise Fees	23,886						23,886
Total Licenses and Permits		24,386						24,386

Fines and Forfeits

330-332	Fines and Forfeits	7,043						7,043
Total Fines and Forfeits		7,043						7,043

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	78,220	40,671				64,495	183,386
342.00	Rents and Royalties	2,051						2,051
Total Interest, Rents and Royalties		80,271	40,671				64,495	185,437

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)	1,404						1,404
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		202,405					202,405
355.04	Alcoholic Beverage Licenses	1,200						1,200
355.05	General Municipal Pension System State Aid	7,424						7,424
355.07	Foreign Fire Insurance Tax Distribution	48,925						48,925
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

DELAWARE TWP, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	7,198						7,198
Total State		66,151	202,405					268,556

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	236,250	10,000					246,250
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		236,250	10,000					246,250

Charges for Service								
361.00	General Government	40,112						40,112
362.00	Public Safety	115,587						115,587
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.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	13,994						13,994
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	15,017						15,017
366.00	Human Services							
367.00	Culture and Recreation		7,492					7,492
368.00	Airports							

DELAWARE TWP, PIKE 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	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	940						940
Total Charges for Service		185,650	7,492					193,142

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					10,582		10,582
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues						10,582		10,582

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers		30,000					30,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

DELAWARE TWP, PIKE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	11,499						11,499
Total Other Financing Sources		11,499	30,000					41,499
TOTAL REVENUES		1,799,957	597,000				75,077	2,472,034

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	13,054						13,054
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	18,860						18,860
403.00	Tax Collection	13,652	1,966					15,618
404.00	Solicitor / Legal Services	81,030						81,030
405.00	Secretary / Clerk	72,117						72,117
406.00	Other General Government Administration	146,591						146,591
407.00	IT-Networking Services-Data Processing	24,985						24,985
408.00	Engineering Services	32,040	5,032					37,072
409.00	General Government Buildings and Plant	55,538						55,538
Total General Government		457,867	6,998					464,865

Public Safety								
410.00	Police							
411.00	Fire	92,843	153,216					246,059
412.00	Ambulance / Rescue	449,325						449,325
413.00	UCC and Code Enforcement	99,928						99,928

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

EXPENDITURES

Public Safety

414.00	Planning and Zoning	52,338						52,338
415.00	Emergency Management and Communications	7,140						7,140
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	45						45
Total Public Safety		701,619	153,216					854,835

Health and Human Services

420.00-425.00	Health and Human Services	5,680						5,680
Total Health and Human Services		5,680						5,680

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	19,766						19,766
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		19,766						19,766

Public Works - Highways and Streets

430.00	General Services - Administration	243,814	39,128					282,942
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	45,854						45,854
433.00	Traffic Control Devices	9,999						9,999
434.00	Street Lighting							

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	38,516						38,516
438.00	Maintenance and Repairs of Roads and Bridges	23,640						23,640
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		361,823	39,128					400,951

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		43,196					43,196
453.00	Spectator Recreation							
454.00	Parks	880	134,320					135,200

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries		11,811					11,811
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		880	189,327					190,207

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

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	39,160						39,160
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	10,581						10,581

DELAWARE TWP, PIKE 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	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items							
484.00	Worker Compensation Insurance	23,444					23,444
487.00	Other Group Insurance Benefits	102,976					102,976
Total Employer Paid Benefits and Withholding Items		176,161					176,161

Insurance							
486.00	Insurance, Casualty, and Surety	47,659					47,659
Total Insurance		47,659					47,659

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					69,897	69,897
489.00	All Other Unclassified Expenditures	98				2,821	2,919
Total Unclassified Operating Expenditures		98				72,718	72,816

Other Financing Uses							
491.00	Refund of Prior Year Revenues	1,635	765				2,400
492.00	Interfund Operating Transfers	30,000					30,000
493.00	All Other Financing Uses						
Total Other Financing Uses		31,635	765				32,400

TOTAL EXPENDITURES		1,803,188	389,434				72,718	2,265,340
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-3,231	207,566				2,359	206,694
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DELAWARE TWP
December 31, 2023

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

DELAWARE TWP, PIKE 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		8,400	8,400
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	30,519		30,519
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	30,519	8,400	38,919

EMPLOYEE COMPENSATION

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

466,820

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed:

Corey Kosek Appointed Auditor/CPA

December 31, 2023

NOTES / COMMENTS