

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**060665 GREENWICH TWP, BERKS COUNTY**



## GREENWICH TWP, BERKS 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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									69,848	69,848
240-259	Current Portion of Long-Term Debt and Other Credits									33,420	33,420
<b>Total Liabilities and Other Credits</b>										103,268	103,268
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								2,571,885		2,571,885
270-289	Fund Balance / Retained Earnings on 12/31	1,278,809	325,446	108,873				1,090,774			2,803,902
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,278,809	325,446	108,873				1,090,774	2,571,885		5,375,787
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											5,479,055

**GREENWICH TWP, BERKS 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	116,825	50,068					166,893
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	11,071						11,071
310.10	Real Estate Transfer Taxes	65,693						65,693
310.20	Earned Income Taxes / Wage Taxes	571,734						571,734
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	4,593						4,593
310.60	Amusement / Admission Taxes	1						1
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		769,917	50,068					819,985

Licenses and Permits								
320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	18,243						18,243
<b>Total Licenses and Permits</b>		18,243						18,243

Fines and Forfeits								
330-332	Fines and Forfeits	1,925						1,925
<b>Total Fines and Forfeits</b>		1,925						1,925

**GREENWICH TWP, BERKS 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	27,220	4,194	1,021			79,398	111,833
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		27,220	4,194	1,021			79,398	111,833

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							
<b>Total Federal</b>								

State								
354.03	Highways and Streets	100,000						100,000
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	19,931						19,931
355.01	Public Utility Realty Tax (PURTA)	687						687
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		320,582					320,582
355.04	Alcoholic Beverage Licenses	800						800
355.05	General Municipal Pension System State Aid	23,312						23,312
355.07	Foreign Fire Insurance Tax Distribution	24,109						24,109
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**GREENWICH TWP, BERKS 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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	302						302
<b>Total State</b>		169,141	320,582					489,723

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	23,333						23,333
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		23,333						23,333

Charges for Service								
361.00	General Government	39						39
362.00	Public Safety	91,841					240,632	332,473
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)							
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							

**GREENWICH TWP, BERKS 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							
<b>Total Charges for Service</b>		91,880					240,632	332,512

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						47,039	47,039
389.00	All Other Unclassified Operating Revenues	821						821
<b>Total Unclassified Operating Revenues</b>		821					47,039	47,860

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	43,571	20,000					63,571
392.00	Interfund Operating Transfers	387,728						387,728
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**GREENWICH TWP, BERKS 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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	10,192						10,192
<b>Total Other Financing Sources</b>		441,491	20,000					461,491

**TOTAL REVENUES**

1,543,971	394,844	1,021				367,069	2,306,905
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	11,996						11,996
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	10,964						10,964
403.00	Tax Collection	10,915						10,915
404.00	Solicitor / Legal Services	50,558						50,558
405.00	Secretary / Clerk	64,642						64,642
406.00	Other General Government Administration	22,642						22,642
407.00	IT-Networking Services-Data Processing	973						973
408.00	Engineering Services	43,404						43,404
409.00	General Government Buildings and Plant	47,852						47,852
<b>Total General Government</b>		263,946						263,946

**Public Safety**

410.00	Police							
411.00	Fire	24,109	30,249					54,358
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	4,324						4,324



**GREENWICH TWP, BERKS 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	45,625					219,548	265,173
415.00	Emergency Management and Communications	21,180						21,180
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		95,238	30,249				219,548	345,035

**Health and Human Services**

420.00-425.00	Health and Human Services	60						60
<b>Total Health and Human Services</b>		60						60

**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							
<b>Total Public Works - Sanitation</b>								

**Public Works - Highways and Streets**

430.00	General Services - Administration	202,202						202,202
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		20,174					20,174
433.00	Traffic Control Devices	678	969					1,647
434.00	Street Lighting							

**GREENWICH TWP, BERKS 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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	69,210	7,184					76,394
437.00	Repairs of Tools and Machinery	60,205						60,205
438.00	Maintenance and Repairs of Roads and Bridges	24,863	74,561					99,424
439.00	Highway Construction and Rebuilding Projects	258,128	150,366					408,494
<b>Total Public Works - Highways and Streets</b>		615,286	253,254					868,540

<b>Other Public Works Enterprises</b>								
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							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

**GREENWICH TWP, BERKS 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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	3,500						3,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	200						200
<b>Total Culture and Recreation</b>		3,700						3,700

<b>Community Development</b>								
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	500						500
<b>Total Community Development</b>		500						500

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	22,068	44,124					66,192
472.00	Debt Interest (short-term and long-term)	1,265	4,029					5,294
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		23,333	48,153					71,486

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	22,610						22,610
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	47,039						47,039

**GREENWICH TWP, BERKS 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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	12,909						12,909
487.00	Other Group Insurance Benefits	81,926						81,926
<b>Total Employer Paid Benefits and Withholding Items</b>		164,484						164,484

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	31,395						31,395
<b>Total Insurance</b>		31,395						31,395

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						52,668	52,668
489.00	All Other Unclassified Expenditures						6,270	6,270
<b>Total Unclassified Operating Expenditures</b>							58,938	58,938

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues	79						79
492.00	Interfund Operating Transfers		387,728					387,728
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		79	387,728					387,807

<b>TOTAL EXPENDITURES</b>	1,198,021	331,656	387,728				278,486	2,195,891
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	345,950	63,188	-386,707				88,583	111,014
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**GREENWICH 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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
2022 International Dump Truck	Capital Leases	2021	2023	66,250	33,735		33,735		0		0
Double Drum Roller	Capital Leases	2021	2026	167,245	135,725		32,457		103,268		103,268
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	103,268
<b>Net debt</b>	103,268

**GREENWICH TWP, BERKS 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	9,438		9,438
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	9,438		9,438

**EMPLOYEE COMPENSATION**

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

287,805

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

Signed: Paul G. Mack, CPA Appointed Auditor/CPA

December 31, 2023

**NOTES / COMMENTS**