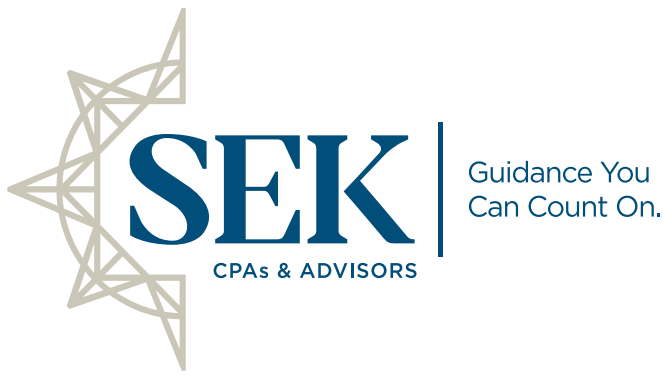


Annual Audit and
Financial Report
(DCED-CLGS-30)

December 31,
2023

Rye Township



INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Rye Township, Perry County
Marysville, Pennsylvania

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

Opinion

We have audited the accompanying modified cash basis financial statements of Rye Township Perry County, Pennsylvania, which comprise the balance sheet as of December 31, 2023, and the related statement of revenues and expenditures, debt statement and statement of capital expenditures for the year then ended, and the related notes to the financial statements in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the Rye Township, Perry County, Pennsylvania, as of December 31, 2023, and the changes in the modified cash basis financial position and related debt statement and statement of capital expenditures for the year then ended, in accordance with the financial reporting provisions of the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rye Township, Perry County Pennsylvania and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting within the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rye Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rye Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the Board of Supervisors, management of Rye Township, Perry County, Pennsylvania, President Judge of the Court of Common Pleas, and the Secretary of the Department of Community and Economic Development of the Commonwealth of Pennsylvania and is not intended to be and should not be used by anyone other than those specified parties.

Smith & Elliott Adams Company, LLC

Carlisle, Pennsylvania
March 21, 2024

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

500665 RYE TWP, PERRY COUNTY

RYE TWP, PERRY 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										
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	1,275,062	7,444	969,592		296,671					2,548,769
291-299	Other Equity										
Total Fund and Account Group Equity		1,275,062	7,444	969,592		296,671					2,548,769
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											2,548,769

RYE TWP, PERRY 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	41,901	1,331	28,591		2,135		73,958
342.00	Rents and Royalties	450						450
Total Interest, Rents and Royalties		42,351	1,331	28,591		2,135		74,408

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					32		32
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	545						545
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		124,407					124,407
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	19,814				1,865		21,679
355.07	Foreign Fire Insurance Tax Distribution	15,185						15,185
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

RYE TWP, PERRY 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	7,888						7,888
Total State		43,432	124,407			1,897		169,736

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	4,133						4,133
362.00	Public Safety	6,390						6,390
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	425						425
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)				213,668			213,668
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	275						275
368.00	Airports							

RYE TWP, PERRY 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							
Total Charges for Service		11,223			213,668			224,891

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	150						150
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	13			882			895
Total Unclassified Operating Revenues		163			882			1,045

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	78,671	37,865		17,113			133,649
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

RYE TWP, PERRY 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							
Total Other Financing Sources		78,671		37,865		17,113		133,649

TOTAL REVENUES

		712,135	161,820	89,321		235,695		1,198,971
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	4,036						4,036
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	14,469						14,469
403.00	Tax Collection	15,813						15,813
404.00	Solicitor / Legal Services	9,693						9,693
405.00	Secretary / Clerk	68,754						68,754
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	1,373						1,373
408.00	Engineering Services	3,839						3,839
409.00	General Government Buildings and Plant	15,179						15,179
Total General Government		133,156						133,156

Public Safety

410.00	Police							
411.00	Fire	35,185	30,418					65,603
412.00	Ambulance / Rescue		3,776					3,776
413.00	UCC and Code Enforcement	7,407						7,407

RYE TWP, PERRY 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	26						26
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	220						220
Total Public Safety		42,838	34,194					77,032

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				2,390			2,390
427.00	Solid Waste Collection and Disposal (garbage)				229,580			229,580
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	5,320						5,320
Total Public Works - Sanitation		5,320			231,970			237,290

Public Works - Highways and Streets

430.00	General Services - Administration	110,315						110,315
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	12,512						12,512
433.00	Traffic Control Devices	1,146						1,146
434.00	Street Lighting							

RYE TWP, PERRY 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	479						479
437.00	Repairs of Tools and Machinery	34,655						34,655
438.00	Maintenance and Repairs of Roads and Bridges	33,920						33,920
439.00	Highway Construction and Rebuilding Projects		121,746					121,746
Total Public Works - Highways and Streets		193,027	121,746					314,773

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries	1,320						1,320
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		1,320						1,320

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

RYE TWP, PERRY 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	1,700	1,888					3,588
457.00	Civil and Military Celebrations	1,200						1,200
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	3,394						3,394
Total Culture and Recreation		6,294	1,888					8,182

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	12,482						12,482
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	34,505			3,248			37,753

RYE TWP, PERRY 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	11,297						11,297
487.00	Other Group Insurance Benefits	59,244						59,244
Total Employer Paid Benefits and Withholding Items		117,528			3,248			120,776

Insurance								
486.00	Insurance, Casualty, and Surety	23,347						23,347
Total Insurance		23,347						23,347

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,472						1,472
Total Unclassified Operating Expenditures		1,472						1,472

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	54,728	78,671		250			133,649
493.00	All Other Financing Uses							
Total Other Financing Uses		54,728	78,671		250			133,649

TOTAL EXPENDITURES	579,030	157,828	78,671		235,468			1,050,997
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	133,105	3,992	10,650		227			147,974
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RYE 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

RYE TWP, PERRY 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	12,623	6,246	18,869
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	12,623	6,246	18,869

EMPLOYEE COMPENSATION

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

187,586

RYE TOWNSHIP
Notes to Financial Statements
December 31, 2023

NOTE 1 BASIS OF ACCOUNTING

The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The accompanying annual financial report was prepared for the purpose of complying with the rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures, government-wide statements, or cash flow statements, if applicable, and is not intended to be a complete presentation of Rye Township's assets, liabilities, revenues and expenses.

NOTE 2 PENSION

The Township has a defined benefit pension plan. This is not reported as a Fiduciary Fund of the Township for reporting on the DCED report due to the fact the Township does not hold the assets in a fiduciary capacity. This plan is held by the Pennsylvania Municipal Retirement System which is an agent multiple employer pension plan.

NOTE 3 A/C 429.00 WASTEWATER/SEWAGE TREATMENT AND COLLECTION

Line 429 has expenses related to a sewage enforcement officer. There is no revenue related to this because the Township does not charge a fee for this service.