

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

December 31,
2024

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, 2024, 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, 2024, 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 Heams Company, LLC

Chambersburg, Pennsylvania
April 1, 2025

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

500665 RYE TWP, PERRY COUNTY

		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	1,289,907	9,133	1,096,718		297,151					2,692,909
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					136					136
180-189	Other Debits										
Total Assets and Other Debits		1,289,907	9,133	1,096,718		297,287					2,693,045

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RYE TWP, PERRY 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	111,328	35,827	22,673					169,828
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	8,479							8,479
310.10	Real Estate Transfer Taxes	39,469							39,469
310.20	Earned Income Taxes / Wage Taxes	392,505							392,505
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		551,781	35,827	22,673					610,281

Licenses and Permits									
320-322	All Other Licenses and Permits	500							500
321.80	Cable Television Franchise Fees	3,087							3,087
Total Licenses and Permits		3,587							3,587

Fines and Forfeits									
330-332	Fines and Forfeits	1,787							1,787
Total Fines and Forfeits		1,787							1,787

RYE TWP, PERRY 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	55,984	2,144	39,111		5,812			103,051
342.00	Rents and Royalties	350							350
Total Interest, Rents and Royalties		56,334	2,144	39,111		5,812			103,401

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					38			38
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	561							561
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		123,545						123,545
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	17,259				1,616			18,875
355.07	Foreign Fire Insurance Tax Distribution	15,425							15,425
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, 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

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes	27,607							27,607
Total State		60,852	123,545			1,654			186,051

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	5,235							5,235
362.00	Public Safety	10,425							10,425
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	900							900
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)					203,836			203,836
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	125							125
368.00	Airports								

RYE TWP, PERRY 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

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		16,685				203,836			220,521

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	205				1,102			1,307
Total Unclassified Operating Revenues		205				1,102			1,307

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers	287,252	46	392,284		42,262			721,844
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, 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	10,714						10,714
Total Other Financing Sources		297,966	46	392,284		42,262		732,558

TOTAL REVENUES

989,197	161,562	454,068		254,666			1,859,493
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	4,289						4,289
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	15,180						15,180
403.00	Tax Collection	16,079						16,079
404.00	Solicitor / Legal Services	11,956						11,956
405.00	Secretary / Clerk	71,216						71,216
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing	1,373						1,373
408.00	Engineering Services	5,275						5,275
409.00	General Government Buildings and Plant	21,001						21,001
Total General Government		146,369						146,369

Public Safety

410.00	Police							
411.00	Fire	55,425	30,215					85,640
412.00	Ambulance / Rescue		3,760					3,760
413.00	UCC and Code Enforcement	8,433						8,433

RYE TWP, PERRY 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	516							516
415.00	Emergency Management and Communications	11,000							11,000
416.00	Militia and Armories								
417.00	Examination of Licensed Occupations								
418.00	Public Scales (weights and measures)								
419.00	Other Public Safety	100							100
Total Public Safety		75,474	33,975						109,449

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					1,870			1,870
427.00	Solid Waste Collection and Disposal (garbage)					248,766			248,766
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	6,865							6,865
Total Public Works - Sanitation		6,865				250,636			257,501

Public Works - Highways and Streets									
430.00	General Services - Administration	120,269							120,269
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	11,143							11,143
433.00	Traffic Control Devices	11,653							11,653
434.00	Street Lighting								

RYE TWP, PERRY 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 Works - Highways and Streets

435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains	1,738							1,738
437.00	Repairs of Tools and Machinery	23,783							23,783
438.00	Maintenance and Repairs of Roads and Bridges	13,145							13,145
439.00	Highway Construction and Rebuilding Projects	27,741	124,000						151,741
Total Public Works - Highways and Streets		209,472	124,000						333,472

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, 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

Culture and Recreation									
455.00	Shade Trees								
456.00	Libraries	2,000	1,898						3,898
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers	1,500							1,500
459.00	All Other Culture and Recreation	1,601							1,601
Total Culture and Recreation		5,101	1,898						6,999

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	13,950							13,950
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	22,200				2,079			24,279

RYE TWP, PERRY 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	10,771							10,771
487.00	Other Group Insurance Benefits	61,651							61,651
Total Employer Paid Benefits and Withholding Items		108,572				2,079			110,651

Insurance									
486.00	Insurance, Casualty, and Surety	26,806							26,806
Total Insurance		26,806							26,806

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	1,306							1,306
Total Unclassified Operating Expenditures		1,306							1,306

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	393,567		326,942		1,335			721,844
493.00	All Other Financing Uses								
Total Other Financing Uses		393,567		326,942		1,335			721,844

TOTAL EXPENDITURES	974,852	159,873	326,942		254,050				1,715,717
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	14,345	1,689	127,126		616				143,776
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RYE 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

RYE TWP, PERRY County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	10,649		10,649
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	10,649		10,649

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 194,718

RYE TOWNSHIP
Notes to Financial Statements
December 31, 2024

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.