

CITY OF GETTYSBURG
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

CITY OF GETTYSBURG

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ACCOUNTANTS' COMPILATION REPORT

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

City Council
City of Gettysburg
109 East Commercial Avenue
Gettysburg, South Dakota 57442

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gettysburg, South Dakota, as of and for the year ended December 31, 2022, which collectively comprise the City of Gettysburg's basic financial statements as listed in the table of contents, included in the accompanying prescribed form in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information and the schedule of changes in long-term debt, on pages 9 through 11 of the prescribed forms, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Department of Legislative Audit of the State of South Dakota, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the City of Gettysburg and the Department of Legislative Audit of the State of South Dakota, and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to the City of Gettysburg.

Kohlman, Bierschbach & Anderson, LLP

April 25, 2023

**CITY OF GETTYSBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2022**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	1,455,781.00	220,552.00	1,676,333.00
Investments	1,998,810.00	3,228.00	2,002,038.00
Restricted Assets:			
Cash and cash equivalents		26,866.00	26,866.00
Investments			0.00
TOTAL ASSETS	3,454,591.00	250,646.00	3,705,237.00
NET POSITION:			
Restricted For: (See Note ___)			
Capital Projects Purposes			0.00
Debt Service Purposes		8,930.00	8,930.00
Permanently Restricted Purposes Expendable			0.00
Customer Deposits		17,936.00	17,936.00
Gross Receipts Tax Purposes	3,700.00		3,700.00
Unrestricted (Deficit)	3,450,891.00	223,780.00	3,674,671.00
TOTAL NET POSITION	3,454,591.00	250,646.00	3,705,237.00

See Accountants' Compilation Report

CITY OF GETTYSBURG
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	132,057.00	25,668.00			(106,389.00)		(106,389.00)
Public Safety	227,459.00	400.00	5,688.00		(221,371.00)		(221,371.00)
Public Works	608,904.00	139,496.00	104,899.00		(364,509.00)		(364,509.00)
Health and Welfare	77,689.00	97,930.00	5,500.00		25,741.00		25,741.00
Culture and Recreation	134,409.00	14,693.00	6,000.00		(113,716.00)		(113,716.00)
Conservation and Development	42,919.00				(42,919.00)		(42,919.00)
Intergovernmental					0.00		0.00
Miscellaneous	29.00	57,631.00			57,602.00		57,602.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt					0.00		0.00
Total Governmental Activities	1,223,466.00	335,818.00	122,087.00	0.00	(765,561.00)		(765,561.00)
Business-Type Activities:							
Water	519,858.00	329,529.00		66,726.00		(123,603.00)	(123,603.00)
Sewer	236,930.00	136,047.00		54,141.00		(46,742.00)	(46,742.00)
Total Business-Type Activities	756,788.00	465,576.00	0.00	120,867.00		(170,345.00)	(170,345.00)
Total Primary Government	1,980,254.00	801,394.00	122,087.00	120,867.00	(765,561.00)	(170,345.00)	(935,906.00)
General Revenues:							
Taxes:							
Property Taxes					667,965.00		667,965.00
Sales Taxes					708,823.00		708,823.00
State Shared Revenues					35,827.00		35,827.00
Grants and Contributions not Restricted to Specific Programs							0.00
Unrestricted Investment Earnings					23,830.00		23,830.00
Debt Issued							0.00
Miscellaneous Revenue					13,083.00		13,083.00
Special Items							0.00
Extraordinary Items							0.00
Transfers							0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,449,528.00	0.00	1,449,528.00
Change in Net Position					683,967.00	(170,345.00)	513,622.00
Net Position-Beginning					2,770,624.00	420,991.00	3,191,615.00
Adjustments:							0.00
Adjusted Net Position-Beginning					2,770,624.00	420,991.00	3,191,615.00
NET POSITION-ENDING					3,454,591.00	250,646.00	3,705,237.00

*This amount excludes the capital purchases that are included in the direct expenses of the various functions.

** The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

**CITY OF GETTYSBURG
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
ASSETS:			
Cash and Cash Equivalents	1,452,081.00	3,700.00	1,455,781.00
106 Cash with Fiscal Agent			0.00
151 Investments	1,998,810.00		1,998,810.00
107.1 Restricted Cash and Cash Equivalents			0.00
107.2 Restricted Investments			0.00
	<u>3,450,891.00</u>	<u>3,700.00</u>	<u>3,454,591.00</u>
TOTAL ASSETS			
FUND BALANCES: (See Note ___)			
263 Nonspendable			0.00
264 Restricted		3,700.00	3,700.00
265 Committed			0.00
266 Assigned	128.00		128.00
267 Unassigned	3,450,763.00		3,450,763.00
	<u>3,450,891.00</u>	<u>3,700.00</u>	<u>3,454,591.00</u>
TOTAL FUND BALANCES			

See Accountants' Compilation Report

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
Revenues:			
310 Taxes:			
311 General Property Taxes	667,097.00		667,097.00
312 Airflight Property Tax			0.00
313 General Sales and Use Taxes	685,904.00	22,919.00	708,823.00
314 Gross Receipts Business Taxes			0.00
315 Amusement Taxes			0.00
317 Excise Tax			0.00
318 Tax Deed Revenue			0.00
319 Penalties and Interest on Delinquent Taxes	868.00		868.00
Total Taxes	1,353,869.00	22,919.00	1,376,788.00
320 Licenses and Permits	9,255.00		9,255.00
330 Intergovernmental Revenue:			
331 Federal Grants	27,688.00		27,688.00
332 Federal Shared Revenue			0.00
333 Federal Payments in Lieu of Taxes			0.00
334 State Grants	5,000.00		5,000.00
335 State Shared Revenue:			
335.01 Bank Franchise Tax	28,091.00		28,091.00
335.02 Prorate License Fees			0.00
335.03 Liquor Tax Reversion (25%)	7,736.00		7,736.00
335.04 Motor Vehicle Licenses	12,474.00		12,474.00
335.06 Fire Insurance Premiums Reversion			0.00
335.08 Local Government Highway and Bridge Fund	60,175.00		60,175.00
335.09 911 Remittances			0.00
335.20 Other			0.00
336 State Payments in Lieu of Taxes			0.00
338 County Shared Revenue:			
338.01 County Road Tax (25%)			0.00
338.02 County Road and Bridge Tax (25%)			0.00
338.03 County Wheel Tax			0.00
338.99 Other	10,000.00		10,000.00
339 Other Intergovernmental Revenues			0.00
Total Intergovernmental Revenue	151,164.00	0.00	151,164.00
340 Charges for Goods and Services:			
341 General Government			0.00
342 Public Safety			0.00
343 Highways and Streets	8,025.00		8,025.00
344 Sanitation	131,471.00		131,471.00
345 Health	185.00		185.00
346 Culture and Recreation	14,693.00		14,693.00
347 Ambulance	97,745.00		97,745.00
348 Cemetery			0.00
349 Other	57,631.00		57,631.00
Total Charges for Goods and Services	309,750.00	0.00	309,750.00
350 Fines and Forfeits:			
351 Court Fines and Costs	400.00		400.00
352 Animal Control Fines			0.00
353 Parking Meter Fines			0.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General Fund	Other Governmental Fund	Total Governmental Funds
354 Library			0.00
359 Other			0.00
Total Fines and Forfeits	400.00	0.00	400.00
360 Miscellaneous Revenue:			
361 Investment Earnings	23,830.00		23,830.00
362 Rentals	16,413.00		16,413.00
363 Special Assessments			0.00
364 Maintenance Assessments			0.00
367 Contributions and Donations from Private Sources	6,750.00		6,750.00
368 Liquor Operating Agreement Income			0.00
369 Other	11,748.00		11,748.00
Total Miscellaneous Revenue	58,741.00	0.00	58,741.00
Total Revenue	1,883,179.00	22,919.00	1,906,098.00
Expenditures:			
410 General Government:			
411 Legislative	16,831.00		16,831.00
412 Executive	5,048.00		5,048.00
413 Elections	194.00		194.00
414 Financial Administration	109,984.00		109,984.00
419 Other			0.00
Total General Government	132,057.00	0.00	132,057.00
420 Public Safety:			
421 Police	202,183.00		202,183.00
422 Fire	25,276.00		25,276.00
423 Protective Inspection			0.00
424 Corrections			0.00
429 Other Protection			0.00
Total Public Safety	227,459.00	0.00	227,459.00
430 Public Works:			
431 Highways and Streets	405,391.00		405,391.00
432 Sanitation	108,193.00		108,193.00
433 Water			0.00
434 Electricity			0.00
435 Airport	95,070.00		95,070.00
436 Parking Facilities			0.00
437 Cemeteries	250.00		250.00
438 Natural Gas			0.00
439 Transit			0.00
Total Public Works	608,904.00	0.00	608,904.00
440 Health and Welfare:			
441 Health	5,889.00		5,889.00
442 Home Health			0.00
443 Mental Health Centers			0.00
444 Humane Society			0.00

See Accountants' Compilation Report

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
445 Drug Education			0.00
446 Ambulance	71,800.00		71,800.00
447 Hospitals, Nursing Homes and Rest Homes			0.00
449 Other			0.00
Total Health and Welfare	77,689.00	0.00	77,689.00
450 Culture and Recreation:			
451 Recreation	80,904.00		80,904.00
452 Parks	41,149.00		41,149.00
455 Libraries			0.00
456 Auditorium	12,356.00		12,356.00
457 Historical Preservation			0.00
458 Museums			0.00
Total Culture and Recreation	134,409.00	0.00	134,409.00
460 Conservation and Development:			
463 Urban Redevelopment and Housing			0.00
465 Economic Development and Assistance	20,000.00	22,919.00	42,919.00
466 Economic Opportunity			0.00
Total Conservation and Development	20,000.00	22,919.00	42,919.00
470 Debt Service			0.00
480 Intergovernmental Expenditures			0.00
485 Capital Outlay			0.00
490 Miscellaneous:			
491 Judgments and Losses			0.00
492 Other Expenditures			0.00
493 Liquor Operating Agreements	29.00		29.00
Total Miscellaneous	29.00	0.00	29.00
Total Expenditures	1,200,547.00	22,919.00	1,223,466.00
Excess of Revenues Over (Under) Expenditures	682,632.00	0.00	682,632.00
Other Financing Sources (Uses):			
391.01 Transfers In			0.00
511 Transfers Out			0.00
512 Discount on Bonds Issued			0.00
513 Payments to Refunded Debt Escrow Agent			0.00
391.02 Lease Proceeds			0.00
391.03 Sale of Municipal Property	1,335.00		1,335.00
391.04 Compensation for Loss or Damage to Capital Assets			0.00
391.2 Long-Term Debt Issued			0.00
Total Other Financing Sources (Uses)	1,335.00	0.00	1,335.00
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00
Net Change in Fund Balance	683,967.00	0.00	683,967.00
Fund Balance - Beginning	2,766,924.00	3,700.00	2,770,624.00

**CITY OF GETTYSBURG
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 YEAR ENDED DECEMBER 31, 2022**

	General Fund	Other Governmental Fund	Total Governmental Funds
Adjustments:			0.00
			0.00
Adjusted Fund Balance - Beginning	2,766,924.00	3,700.00	2,770,624.00
FUND BALANCE- ENDING	3,450,891.00	3,700.00	3,454,591.00

**CITY OF GETTYSBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
DECEMBER 31, 2022**

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
ASSETS:			
Current Assets:			
	703.00	219,849.00	220,552.00
106 Cash and Cash Equivalents			0.00
106 Cash with Fiscal Agent			0.00
151 Investments	3,228.00		3,228.00
Total Current Assets	3,931.00	219,849.00	223,780.00
Noncurrent Assets:			
107.1 Restricted Cash and Cash Equivalents	17,936.00	8,930.00	26,866.00
107.2 Restricted Investments			0.00
Total Noncurrent Assets	17,936.00	8,930.00	26,866.00
TOTAL ASSETS	21,867.00	228,779.00	250,646.00
NET POSITION:			
253.20 Restricted for:			
253.21 Revenue Bond Debt Service		8,930.00	8,930.00
253.22 Revenue Bond Retirement			0.00
253.23 Revenue Bond Contingency			0.00
253.24 Special Assessment Bond Guarantee			0.00
253.25 Special Assessment Bond Sinking			0.00
253.26 Equipment Repair and/or Replacement			0.00
253.27 Landfill Closure and Post Closure Costs			0.00
253.28 Permanently Restricted Purposes			0.00
253.29 Customer Deposits	17,936.00		17,936.00
253.90 Unrestricted	3,931.00	219,849.00	223,780.00
TOTAL NET POSITION	21,867.00	228,779.00	250,646.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Enterprise Funds		Totals
	Water Fund	Sewer Fund	
Operating Revenue:			
371 Surcharge as Security for Debt			0.00
372-389 Charges for Goods and Services	329,529.00	136,047.00	465,576.00
380.05 Lottery Sales			0.00
369 Miscellaneous			0.00
Total Operating Revenue	<u>329,529.00</u>	<u>136,047.00</u>	<u>465,576.00</u>
Operating Expenses:			
410 Personal Services	102,433.00	52,125.00	154,558.00
420 Other Current Expense	30,652.00	49,852.00	80,504.00
426.2 Materials	186,912.00		186,912.00
Total Operating Expenses	<u>319,997.00</u>	<u>101,977.00</u>	<u>421,974.00</u>
Operating Income (Loss)	<u>9,532.00</u>	<u>34,070.00</u>	<u>43,602.00</u>
Nonoperating Revenue (Expense):			
330 Capital Grants	66,726.00	35,443.00	102,169.00
361 Investment Earnings			0.00
362 Rental Revenue			0.00
430 Capital Assets	(199,861.00)	(99,232.00)	(299,093.00)
441 Debt Service (Principal)		(27,195.00)	(27,195.00)
442 Debt Service (Interest)		(8,526.00)	(8,526.00)
391.03 Sale of Municipal Property			0.00
512 Discounts on Bonds Issued			0.00
513 Payments to Refunded Debt Escrow Agent			0.00
391.20 Long-Term Debt Issued			0.00
(429) 369.01 Other			0.00
Total Nonoperating Revenue (Expense)	<u>(133,135.00)</u>	<u>(99,510.00)</u>	<u>(232,645.00)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(123,603.00)	(65,440.00)	(189,043.00)
391.07 Capital Contributions		18,698.00	18,698.00
391.10 Transfers In			0.00
511 Transfers Out			0.00
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00
Change in Net Position	<u>(123,603.00)</u>	<u>(46,742.00)</u>	<u>(170,345.00)</u>
Net Position - Beginning	145,470.00	275,521.00	420,991.00
Adjustments:			0.00
			<u>0.00</u>
Adjusted Net Position - Beginning	<u>145,470.00</u>	<u>275,521.00</u>	<u>420,991.00</u>
NET POSITION - ENDING	<u>21,867.00</u>	<u>228,779.00</u>	<u>250,646.00</u>

See Accountants' Compilation Report

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes	713,952.00	713,952.00	667,097.00	(46,855.00)
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	610,000.00	610,000.00	685,904.00	75,904.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes	290.00	290.00		(290.00)
317 Excise Tax				0.00
318 Tax Deed Revenue	1,050.00	1,050.00		(1,050.00)
319 Penalties and Interest on Delinquent Taxes	1,600.00	1,600.00	868.00	(732.00)
Total Taxes	1,326,892.00	1,326,892.00	1,353,869.00	26,977.00
320 Licenses and Permits	9,050.00	9,050.00	9,255.00	205.00
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	5,688.00	27,688.00	22,000.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	5,000.00	5,000.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	12,000.00	12,000.00	28,091.00	16,091.00
335.02 Prorate License Fees	4,400.00	4,400.00		(4,400.00)
335.03 Liquor Tax Reversion (25%)	9,000.00	9,000.00	7,736.00	(1,264.00)
335.04 Motor Vehicle Licenses	26,000.00	26,000.00	12,474.00	(13,526.00)
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	61,800.00	61,800.00	60,175.00	(1,625.00)
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)	10,000.00	10,000.00		(10,000.00)
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other	10,000.00	10,000.00	10,000.00	0.00
339 Other Intergovernmental Revenues				0.00
Total Intergovernmental Revenue	133,200.00	143,888.00	151,164.00	7,276.00
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets	6,800.00	6,800.00	8,025.00	1,225.00
344 Sanitation	111,400.00	111,400.00	131,471.00	20,071.00
345 Health	425.00	425.00	185.00	(240.00)
346 Culture and Recreation	16,800.00	16,800.00	14,693.00	(2,107.00)
347 Ambulance	125,000.00	125,000.00	97,745.00	(27,255.00)
348 Cemetery				0.00
349 Other	30,000.00	30,000.00	57,631.00	27,631.00
Total Charges for Goods and Services	290,425.00	290,425.00	309,750.00	19,325.00
350 Fines and Forfeits:				
351 Court Fines and Costs	1,500.00	1,500.00	400.00	(1,100.00)
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	1,500.00	1,500.00	400.00	(1,100.00)

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
360 Miscellaneous Revenue:				
361 Investment Earnings	2,200.00	2,200.00	23,830.00	21,630.00
362 Rentals	22,486.00	22,486.00	16,413.00	(6,073.00)
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	5,000.00	10,250.00	6,750.00	(3,500.00)
368 Liquor Operating Agreement Income				0.00
369 Other	16,500.00	16,500.00	11,748.00	(4,752.00)
Total Miscellaneous Revenue	46,186.00	51,436.00	58,741.00	7,305.00
Total Revenue	1,807,253.00	1,823,191.00	1,883,179.00	59,988.00
Expenditures:				
410 General Government:				
411 Legislative	25,525.00	25,525.00	16,831.00	8,694.00
411.5 Contingency	46,000.00	46,000.00		
Amount Transferred		(44,575.00)		1,425.00
412 Executive	6,325.00	6,325.00	5,048.00	1,277.00
413 Elections	3,500.00	3,500.00	194.00	3,306.00
414 Financial Administration	131,513.00	132,388.00	109,984.00	22,404.00
419 Other				0.00
Total General Government	212,863.00	169,163.00	132,057.00	37,106.00
420 Public Safety:				0.00
421 Police	197,000.00	206,688.00	202,183.00	4,505.00
422 Fire	27,150.00	27,150.00	25,276.00	1,874.00
423 Protective Inspection				0.00
424 Corrections				0.00
429 Other Protection				0.00
Total Public Safety	224,150.00	233,838.00	227,459.00	6,379.00
430 Public Works:				
431 Highways and Streets	794,075.00	833,775.00	405,391.00	428,384.00
432 Sanitation	146,560.00	146,560.00	108,193.00	38,367.00
433 Water				0.00
434 Electricity				0.00
435 Airport	100,800.00	100,800.00	95,070.00	5,730.00
436 Parking Facilities				0.00
437 Cemeteries	0.00	250.00	250.00	0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	1,041,435.00	1,081,385.00	608,904.00	472,481.00
440 Health and Welfare:				
441 Health	3,075.00	8,075.00	5,889.00	2,186.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance	116,230.00	116,230.00	71,800.00	44,430.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	119,305.00	124,305.00	77,689.00	46,616.00
450 Culture and Recreation:				

See Accountants' Compilation Report

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
451 Recreation	90,000.00	95,000.00	80,904.00	14,096.00
452 Parks	74,400.00	74,400.00	41,149.00	33,251.00
455 Libraries				0.00
456 Auditorium	24,950.00	24,950.00	12,356.00	12,594.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	<u>189,350.00</u>	<u>194,350.00</u>	<u>134,409.00</u>	<u>59,941.00</u>
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance	20,000.00	20,000.00	20,000.00	0.00
466 Economic Opportunity				0.00
Total Conservation and Development	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>
470 Debt Service				0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements	150.00	150.00	29.00	121.00
Total Miscellaneous	<u>150.00</u>	<u>150.00</u>	<u>29.00</u>	<u>121.00</u>
Total Expenditures	<u>1,807,253.00</u>	<u>1,823,191.00</u>	<u>1,200,547.00</u>	<u>622,644.00</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>682,632.00</u>	<u>682,632.00</u>
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property			1,335.00	1,335.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>1,335.00</u>	<u>1,335.00</u>
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	<u>0.00</u>	<u>0.00</u>	<u>683,967.00</u>	<u>683,967.00</u>
Fund Balance - Beginning	2,766,924.00	2,766,924.00	2,766,924.00	
Adjustments:				

Adjusted Fund Balance - Beginning	<u>2,766,924.00</u>	<u>2,766,924.00</u>	<u>2,766,924.00</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>2,766,924.00</u>	<u>2,766,924.00</u>	<u>3,450,891.00</u>	<u>683,967.00</u>

**CITY OF GETTYSBURG
SCHEDULE OF CHANGES IN LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2022**

<u>Indebtedness</u>	<u>Long-Term Debt 1-Jan-22</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt 31-Dec-22</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
234 Lease Liabilities				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	294,320.00		27,195.00	267,125.00
231.03 Special Assessment Bonds				
234 Lease Liabilities				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Total	<u>294,320.00</u>	<u>0.00</u>	<u>27,195.00</u>	<u>267,125.00</u>

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2022 is comprised of the following:

Revenue Bonds:

Clean Water State Revolving Fund Revenue Bond, due in quarterly installments of \$8,930, including 3% interest, maturing April 15, 2031. This debt is serviced by the Sewer Fund.	\$ 267,125.00
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