

CITY OF GETTYSBURG
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

CITY OF GETTYSBURG

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WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

ACCOUNTANTS' COMPILATION REPORT

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, 2023, 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

May 29, 2024

CITY OF GETTYSBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2023

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	1,385,396.00	285,102.00	1,670,498.00
Investments	2,425,282.00	3,228.00	2,428,510.00
Restricted Assets:			
Cash and cash equivalents		27,966.00	27,966.00
Investments			0.00
TOTAL ASSETS	<u>3,810,678.00</u>	<u>316,296.00</u>	<u>4,126,974.00</u>
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
Gross Receipts Tax Purposes	3,700.00		3,700.00
Customer Deposits		19,036.00	19,036.00
Unrestricted (Deficit)	<u>3,806,978.00</u>	<u>288,330.00</u>	<u>4,095,308.00</u>
TOTAL NET POSITION	<u>3,810,678.00</u>	<u>316,296.00</u>	<u>4,126,974.00</u>

CITY OF GETTYSBURG
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	163,112.00	27,752.00			(135,360.00)		(135,360.00)
Public Safety	256,028.00	574.00	9,837.00	24,256.00	(221,361.00)		(221,361.00)
Public Works	828,710.00	133,598.00	101,688.00	26,768.00	(566,656.00)		(566,656.00)
Health and Welfare	139,174.00	93,537.00	13,068.00	4,624.00	(27,945.00)		(27,945.00)
Culture and Recreation	126,252.00	8,938.00			(117,314.00)		(117,314.00)
Conservation and Development	42,816.00				(42,816.00)		(42,816.00)
Intergovernmental					0.00		0.00
Miscellaneous	83.00	51,934.00			51,851.00		51,851.00
*Capital Outlay - Unallocated					0.00		0.00
**Interest on Long-Term Debt					0.00		0.00
Total Governmental Activities	1,556,175.00	316,333.00	124,593.00	55,648.00	(1,059,601.00)		(1,059,601.00)
Business-Type Activities:							
Water	323,112.00	332,239.00				9,127.00	9,127.00
Sewer	189,674.00	134,841.00		11,356.00		(43,477.00)	(43,477.00)
Total Business-Type Activities	512,786.00	467,080.00	0.00	11,356.00		(34,350.00)	(34,350.00)
Total Primary Government	2,068,961.00	783,413.00	124,593.00	67,004.00	(1,059,601.00)	(34,350.00)	(1,093,951.00)
General Revenues:							
Taxes:							
Property Taxes					722,619.00		722,619.00
Sales Taxes					676,142.00		676,142.00
State Shared Revenues					21,284.00		21,284.00
Grants and Contributions not Restricted to Specific Programs					750.00		750.00
Unrestricted Investment Earnings					73,958.00		73,958.00
Debt Issued							0.00
Miscellaneous Revenue					15,278.00		15,278.00
Special Items							0.00
Extraordinary Items							0.00
Transfers					(100,000.00)	100,000.00	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers					1,410,031.00	100,000.00	1,510,031.00
Change in Net Position					350,430.00	65,650.00	416,080.00
Net Position-Beginning					3,460,248.00	250,646.00	3,710,894.00
Adjustments:							0.00
Adjusted Net Position-Beginning					3,460,248.00	250,646.00	3,710,894.00
NET POSITION-ENDING					3,810,678.00	316,296.00	4,126,974.00

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

** 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, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash and Cash Equivalents	1,381,696.00	3,700.00	1,385,396.00
106 Cash with Fiscal Agent			0.00
151 Investments	2,425,282.00		2,425,282.00
107.1 Restricted Cash and Cash Equivalents			0.00
107.2 Restricted Investments			0.00
TOTAL ASSETS	3,806,978.00	3,700.00	3,810,678.00
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	3,806,850.00		3,806,850.00
TOTAL FUND BALANCES	3,806,978.00	3,700.00	3,810,678.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	General Fund	Other Governmental Fund	Total Governmental Funds
Revenues:			
310 Taxes:			
311 General Property Taxes	721,197.00		721,197.00
312 Airflight Property Tax			0.00
313 General Sales and Use Taxes	653,326.00	22,816.00	676,142.00
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	1,422.00		1,422.00
Total Taxes	1,375,945.00	22,816.00	1,398,761.00
320 Licenses and Permits	6,915.00		6,915.00
330 Intergovernmental Revenue:			
331 Federal Grants	37,061.00		37,061.00
332 Federal Shared Revenue			0.00
333 Federal Payments in Lieu of Taxes			0.00
334 State Grants	31,492.00		31,492.00
335 State Shared Revenue:			
335.01 Bank Franchise Tax	13,695.00		13,695.00
335.02 Prorate License Fees	26,570.00		26,570.00
335.03 Liquor Tax Reversion (25%)	7,589.00		7,589.00
335.04 Motor Vehicle Licenses	13,244.00		13,244.00
335.06 Fire Insurance Premiums Reversion			0.00
335.08 Local Government Highway and Bridge Fund	61,874.00		61,874.00
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	201,525.00	0.00	201,525.00
340 Charges for Goods and Services:			
341 General Government			0.00
342 Public Safety			0.00
343 Highways and Streets	17,400.00		17,400.00
344 Sanitation	116,198.00		116,198.00
345 Health	110.00		110.00
346 Culture and Recreation	8,938.00		8,938.00
347 Ambulance	93,427.00		93,427.00
348 Cemetery			0.00
349 Other	51,934.00		51,934.00
Total Charges for Goods and Services	288,007.00	0.00	288,007.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	General Fund	Other Governmental Fund	Total Governmental Funds
350 Fines and Forfeits:			
351 Court Fines and Costs	574.00		574.00
352 Animal Control Fines			0.00
353 Parking Meter Fines			0.00
354 Library			0.00
359 Other			0.00
Total Fines and Forfeits	574.00	0.00	574.00
360 Miscellaneous Revenue:			
361 Investment Earnings	73,958.00		73,958.00
362 Rentals	20,837.00		20,837.00
363 Special Assessments			0.00
364 Maintenance Assessments			0.00
367 Contributions and Donations from Private Sources	750.00		750.00
368 Liquor Operating Agreement Income			0.00
369 Other	15,092.00		15,092.00
Total Miscellaneous Revenue	110,637.00	0.00	110,637.00
Total Revenue	1,983,603.00	22,816.00	2,006,419.00
Expenditures:			
410 General Government:			
411 Legislative	17,399.00		17,399.00
412 Executive	5,286.00		5,286.00
413 Elections	1,020.00		1,020.00
414 Financial Administration	139,407.00		139,407.00
419 Other			0.00
Total General Government	163,112.00	0.00	163,112.00
420 Public Safety:			
421 Police	223,174.00		223,174.00
422 Fire	32,854.00		32,854.00
423 Protective Inspection			0.00
424 Corrections			0.00
429 Other Protection			0.00
Total Public Safety	256,028.00	0.00	256,028.00
430 Public Works:			
431 Highways and Streets	596,023.00		596,023.00
432 Sanitation	123,040.00		123,040.00
433 Water			0.00
434 Electricity			0.00
435 Airport	109,397.00		109,397.00
436 Parking Facilities			0.00
437 Cemeteries	250.00		250.00
438 Natural Gas			0.00
439 Transit			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, 2023

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
Total Public Works	828,710.00	0.00	828,710.00
440 Health and Welfare:			
441 Health	7,617.00		7,617.00
442 Home Health			0.00
443 Mental Health Centers			0.00
444 Humane Society			0.00
445 Drug Education			0.00
446 Ambulance	131,557.00		131,557.00
447 Hospitals, Nursing Homes and Rest Homes			0.00
449 Other			0.00
Total Health and Welfare	139,174.00	0.00	139,174.00
450 Culture and Recreation:			
451 Recreation	52,057.00		52,057.00
452 Parks	51,935.00		51,935.00
455 Libraries			0.00
456 Auditorium	22,260.00		22,260.00
457 Historical Preservation			0.00
458 Museums			0.00
Total Culture and Recreation	126,252.00	0.00	126,252.00
460 Conservation and Development:			
463 Urban Redevelopment and Housing			0.00
465 Economic Development and Assistance	20,000.00	22,816.00	42,816.00
466 Economic Opportunity			0.00
Total Conservation and Development	20,000.00	22,816.00	42,816.00
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	83.00		83.00
493 Liquor Operating Agreements			0.00
Total Miscellaneous	83.00	0.00	83.00
Total Expenditures	1,533,359.00	22,816.00	1,556,175.00
Excess of Revenues Over (Under) Expenditures	450,244.00	0.00	450,244.00
Other Financing Sources (Uses):			
391.01 Transfers In			0.00
511 Transfers Out	(100,000.00)		(100,000.00)
512 Discount on Bonds Issued			0.00
513 Payments to Refunded Debt Escrow Agent			0.00
391.03 Sale of Municipal Property			0.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>	<u>Other Governmental Fund</u>	<u>Total Governmental Funds</u>
391.04 Compensation for Loss or Damage to Capital Assets	186.00		186.00
391.2 Long-Term Debt Issued			0.00
Total Other Financing Sources (Uses)	<u>(99,814.00)</u>	<u>0.00</u>	<u>(99,814.00)</u>
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00
Net Change in Fund Balance	<u>350,430.00</u>	<u>0.00</u>	<u>350,430.00</u>
Fund Balance - Beginning	3,456,548.00	3,700.00	3,460,248.00
Adjustments:			0.00
			<u>0.00</u>
Adjusted Fund Balance - Beginning	<u>3,456,548.00</u>	<u>3,700.00</u>	<u>3,460,248.00</u>
FUND BALANCE- ENDING	<u><u>3,806,978.00</u></u>	<u><u>3,700.00</u></u>	<u><u>3,810,678.00</u></u>

**CITY OF GETTYSBURG
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
DECEMBER 31, 2023**

		Enterprise Funds		
		Water Fund	Sewer Fund	Totals
ASSETS:				
Current Assets:				
	Cash and Cash Equivalents	108,730.00	176,372.00	285,102.00
106	Cash with Fiscal Agent			0.00
151	Investments	3,228.00		3,228.00
	Total Current Assets	111,958.00	176,372.00	288,330.00
Noncurrent Assets:				
107.1	Restricted Cash and Cash Equivalents	19,036.00	8,930.00	27,966.00
107.2	Restricted Investments			0.00
	Total Noncurrent Assets	19,036.00	8,930.00	27,966.00
	TOTAL ASSETS	130,994.00	185,302.00	316,296.00
NET POSITION:				
253.20	Restricted for:			
253.21	Revenue Bond Debt Service			0.00
253.22	Revenue Bond Retirement			0.00
253.23	Revenue Bond Contingency		8,930.00	8,930.00
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	19,036.00		19,036.00
253.90	Unrestricted	111,958.00	176,372.00	288,330.00
	TOTAL NET POSITION	130,994.00	185,302.00	316,296.00

CITY OF GETTYSBURG
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023

	Enterprise Funds		Totals
	Water Fund	Sewer Fund	
Operating Revenue:			
371 Surcharge as Security for Debt			0.00
372-389 Charges for Goods and Services	332,239.00	134,841.00	467,080.00
380.05 Lottery Sales			0.00
369 Miscellaneous			0.00
Total Operating Revenue	<u>332,239.00</u>	<u>134,841.00</u>	<u>467,080.00</u>
Operating Expenses:			
410 Personal Services	105,886.00	52,142.00	158,028.00
420 Other Current Expense	27,291.00	69,595.00	96,886.00
426.2 Materials	189,935.00		189,935.00
Total Operating Expenses	<u>323,112.00</u>	<u>121,737.00</u>	<u>444,849.00</u>
Operating Income (Loss)	<u>9,127.00</u>	<u>13,104.00</u>	<u>22,231.00</u>
Nonoperating Revenue (Expense):			
330 Operating Grants			0.00
361 Investment Earnings			0.00
362 Rental Revenue			0.00
430 Capital Assets		(32,217.00)	(32,217.00)
441 Debt Service (Principal)		(28,020.00)	(28,020.00)
442 Debt Service (Interest)		(7,700.00)	(7,700.00)
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>0.00</u>	<u>(67,937.00)</u>	<u>(67,937.00)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	9,127.00	(54,833.00)	(45,706.00)
391.07 Capital Contributions		11,356.00	11,356.00
391.10 Transfers In	100,000.00		100,000.00
511 Transfers Out			0.00
391.06 (514) Special Items			0.00
391.05 (515) Extraordinary Items			0.00
Change in Net Position	<u>109,127.00</u>	<u>(43,477.00)</u>	<u>65,650.00</u>
Net Position - Beginning	21,867.00	228,779.00	250,646.00
Adjustments:			0.00
			<u>0.00</u>
Adjusted Net Position - Beginning	<u>21,867.00</u>	<u>228,779.00</u>	<u>250,646.00</u>
NET POSITION - ENDING	<u>130,994.00</u>	<u>185,302.00</u>	<u>316,296.00</u>

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes	737,596.00	737,596.00	721,197.00	(16,399.00)
312 Airlight Property Tax				0.00
313 General Sales and Use Taxes	591,357.00	591,357.00	653,326.00	61,969.00
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	500.00	500.00		(500.00)
319 Penalties and Interest on Delinquent Taxes	2,157.00	2,157.00	1,422.00	(735.00)
Total Taxes	1,331,900.00	1,331,900.00	1,375,945.00	44,045.00
320 Licenses and Permits	9,300.00	9,300.00	6,915.00	(2,385.00)
330 Intergovernmental Revenue:				
331 Federal Grants	0.00	10,294.00	37,061.00	26,767.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	0.00	31,492.00	31,492.00	0.00
335 State Shared Revenue:				
335.01 Bank Franchise Tax	13,100.00	13,100.00	13,695.00	595.00
335.02 Prorate License Fees	4,400.00	4,400.00	26,570.00	22,170.00
335.03 Liquor Tax Reversion (25%)	9,000.00	9,000.00	7,589.00	(1,411.00)
335.04 Motor Vehicle Licenses	26,000.00	26,000.00	13,244.00	(12,756.00)
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	61,800.00	61,800.00	61,874.00	74.00
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				0.00
339 Other Intergovernmental Revenues	10,000.00	10,000.00	10,000.00	0.00
Total Intergovernmental Revenue	134,300.00	176,086.00	201,525.00	25,439.00
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets	8,800.00	8,800.00	17,400.00	8,600.00
344 Sanitation	112,100.00	112,100.00	116,198.00	4,098.00
345 Health	425.00	425.00	110.00	(315.00)
346 Culture and Recreation	16,300.00	16,300.00	8,938.00	(7,362.00)
347 Ambulance	125,000.00	125,000.00	93,427.00	(31,573.00)
348 Cemetery				0.00
349 Other	37,000.00	37,000.00	51,934.00	14,934.00
Total Charges for Goods and Services	299,625.00	299,625.00	288,007.00	(11,618.00)
350 Fines and Forfeits:				
351 Court Fines and Costs	1,500.00	1,500.00	574.00	(926.00)
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	574.00	(926.00)
360 Miscellaneous Revenue:				

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
361 Investment Earnings	7,200.00	7,200.00	73,958.00	66,758.00
362 Rentals	22,187.00	22,187.00	20,837.00	(1,350.00)
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	4,750.00	4,750.00	750.00	(4,000.00)
368 Liquor Operating Agreement Income				0.00
369 Other	16,750.00	16,750.00	15,092.00	(1,658.00)
Total Miscellaneous Revenue	50,887.00	50,887.00	110,637.00	59,750.00
Total Revenue	1,827,512.00	1,869,298.00	1,983,603.00	114,305.00
Expenditures:				
410 General Government:				
411 Legislative	24,825.00	24,825.00	17,399.00	7,426.00
411.5 Contingency	69,547.00	69,547.00		
Amount Transferred		(46,300.00)		23,247.00
412 Executive	6,100.00	6,100.00	5,286.00	814.00
413 Elections	2,550.00	2,550.00	1,020.00	1,530.00
414 Financial Administration	134,775.00	147,775.00	139,407.00	8,368.00
419 Other				0.00
Total General Government	237,797.00	204,497.00	163,112.00	41,385.00
420 Public Safety:				0.00
421 Police	224,600.00	258,694.00	223,174.00	35,520.00
422 Fire	25,000.00	33,500.00	32,854.00	646.00
423 Protective Inspection				0.00
424 Corrections				0.00
429 Other Protection				0.00
Total Public Safety	249,600.00	292,194.00	256,028.00	36,166.00
430 Public Works:				
431 Highways and Streets	757,350.00	757,350.00	596,023.00	161,327.00
432 Sanitation	141,700.00	152,200.00	123,040.00	29,160.00
433 Water				0.00
434 Electricity				0.00
435 Airport	110,200.00	110,200.00	109,397.00	803.00
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	1,009,250.00	1,020,000.00	828,710.00	191,290.00
440 Health and Welfare:				
441 Health	2,750.00	8,318.00	7,617.00	701.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance	125,930.00	133,554.00	131,557.00	1,997.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	128,680.00	141,872.00	139,174.00	2,698.00
450 Culture and Recreation:				
451 Recreation	90,125.00	90,125.00	52,057.00	38,068.00
452 Parks	49,950.00	52,250.00	51,935.00	315.00
455 Libraries				0.00

See Accountants' Compilation Report

SUPPLEMENTARY INFORMATION
CITY OF GETTYSBURG
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
456 Auditorium	16,450.00	22,950.00	22,260.00	690.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	<u>156,525.00</u>	<u>161,325.00</u>	<u>126,252.00</u>	<u>39,073.00</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	<u>25,510.00</u>	<u>25,510.00</u>		<u>25,510.00</u>
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures	150.00	150.00	83.00	67.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	<u>150.00</u>	<u>150.00</u>	<u>83.00</u>	<u>67.00</u>
Total Expenditures	<u>1,827,512.00</u>	<u>1,869,148.00</u>	<u>1,533,359.00</u>	<u>336,189.00</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(250.00)</u>	<u>450,244.00</u>	<u>450,494.00</u>
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out			(100,000.00)	(100,000.00)
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets			186.00	186.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>(99,814.00)</u>	<u>(99,814.00)</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>(250.00)</u>	<u>350,430.00</u>	<u>350,680.00</u>
Fund Balance - Beginning	3,456,548.00	3,456,548.00	3,456,548.00	
Adjustments:				

Adjusted Fund Balance - Beginning	<u>3,456,548.00</u>	<u>3,456,548.00</u>	<u>3,456,548.00</u>	<u>0.00</u>
FUND BALANCE - ENDING	<u>3,456,548.00</u>	<u>3,456,298.00</u>	<u>3,806,978.00</u>	<u>350,680.00</u>

**CITY OF GETTYSBURG
SCHEDULE OF CHANGES IN LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2023**

Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
232 Subscription Liabilities				
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	267,125.00		28,020.00	239,105.00
231.03 Special Assessment Bonds				
232 Subscription Liabilities				
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	267,125.00	0.00	28,020.00	239,105.00

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023, 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.	\$ 239,105.00
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