

**BOROUGH OF MILLERSVILLE**  
**CONCISE FINANCIAL STATEMENTS FOR PUBLICATION**  
**PREPARED ON A MODIFIED CASH BASIS**

**CONCISE BALANCE SHEET - COMBINED FUNDS**  
**December 31, 2022**

|                                     |    |                  |
|-------------------------------------|----|------------------|
| <b>ASSETS</b>                       |    |                  |
| Cash and investments                | \$ | 8,721,727        |
| Total assets                        | \$ | <u>8,721,727</u> |
| <b>LIABILITIES AND FUND BALANCE</b> |    |                  |
| Liabilities                         | \$ | -                |
| Fund balances                       |    | 8,721,727        |
| Total liabilities and fund balance  | \$ | <u>8,721,727</u> |

**CONCISE FINANCIAL STATEMENT OF REVENUES AND EXPENDITURES**  
**December 31, 2022**

|                                     |                |    |                  |
|-------------------------------------|----------------|----|------------------|
| <b>GENERAL FUND</b>                 |                |    |                  |
| Fund balance, December 31, 2021     |                | \$ | 1,803,810        |
| <b>Revenues</b>                     |                |    |                  |
| Taxes - all sources                 | 2,977,043      |    |                  |
| Licenses and permits                | 92,284         |    |                  |
| Fines and forfeits                  | 76,199         |    |                  |
| Interest, rents and royalties       | 167,562        |    |                  |
| Intergovernmental revenue           | 914,601        |    |                  |
| Charges for services                | 276,461        |    |                  |
| Other financing sources             | <u>601,895</u> |    | 5,106,045        |
| <b>Expenditures</b>                 |                |    |                  |
| General government                  | 390,137        |    |                  |
| Public safety                       | 2,165,140      |    |                  |
| Public works                        | 388,134        |    |                  |
| Culture and recreation              | 28,421         |    |                  |
| Debt service                        | 208,902        |    |                  |
| Employee benefits                   | 1,033,941      |    |                  |
| Insurance                           | 857            |    |                  |
| Unclassified operating expenditures | 13,542         |    |                  |
| Other financing uses                | <u>23,129</u>  |    | 4,252,203        |
| Fund balance, December 31, 2022     |                | \$ | <u>2,657,652</u> |

**OTHER FUNDS**

|                  | Fund Balance<br>December 31, 2021 | Revenues            | Expenditures        | Fund Balance<br>December 31, 2022 |
|------------------|-----------------------------------|---------------------|---------------------|-----------------------------------|
| Special revenue  | \$ 754,158                        | \$ 197,043          | \$ 298,273          | \$ 652,928                        |
| Capital projects | 2,089,271                         | 16,440              | 156,843             | 1,948,868                         |
| Enterprise       | 3,791,976                         | 2,435,576           | 2,769,447           | 3,458,105                         |
| Trust and agency | 3,571                             | 603                 | -                   | 4,174                             |
|                  | <u>\$ 6,638,976</u>               | <u>\$ 2,649,662</u> | <u>\$ 3,224,563</u> | <u>\$ 6,064,075</u>               |