

Annual Report of
Municipal Authorities
(DCED-CLGS-04)

December 31,
2022

Municipal Authority of the Borough of Orwigsburg

2022 ANNUAL REPORT OF MUNICIPAL AUTHORITIES AND NON-PROFITS

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY 541488

MUNICIPAL AUTHORITY INFORMATION

Information on file

Name: ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY

Address: 333 S LIBERTY ST

ORWIGSBURG, PA 17961

Phone: (570) 366-3103

Fax: (570) 366-3106

Contact Person: RODNEY SCHAEFFER

Title: CHAIRMAN

Email: SCHAF721@COMCAST.NET

Year Authority Organized 1963

Year Authority Terminates 2049

Fiscal Year Ends (month/day): 12/31

Number of Employees

Full Time Equivalent: 0

Part Time Equivalent: 0

Filing Status: Active

Facility Type:

Sewer

Water

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY**AUTHORITY OFFICIALS LIST**

President	RODNEY SCHAEFFER
Address:	222 S. LIBERTY STREET
	ORWIGSBURG, PA 17961
Phone:	(570) 366-3103
Fax:	
e-mail:	

Secretary	RANDY LINDENMUTH
Address:	222 S. LIBERTY STREET
	ORWIGSBURG, PA 17961
Phone:	(570) 366-3103
Fax:	
e-mail:	

Solicitor	DERENZO & ZERBE
Address:	P.O. BOX 207
	POTTSVILLE, PA 17901
Phone:	(570) 622-1947
Fax:	
e-mail:	

Treasurer	VACANT
Address:	222 S. LIBERTY STREET
	ORWIGSBURG, PA 17961
Phone:	(570) 366-3103
Fax:	
e-mail:	

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY

GEOGRAPHICAL AREAS SERVED

Municipality Name

ORWIGSBURG BORO

County

SCHUYLKILL

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY
**STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDING 2022**

CURRENT ASSETS	
Cash and cash equivalents	199,939
Investments	
Receivables (net of allowance for uncollectibles)	
Lease rental payments receivable (Financing authorities, only)	43,093
Due from other governments	
Inventories	
Prepays	
Restricted current assets:	
Cash or cash equivalents	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Intergovernmental receivables	
Other current assets	
TOTAL CURRENT ASSETS	243,032
NON-CURRENT ASSETS	
Restricted non-current assets:	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Capital assets not being depreciated:	
Land	39,532
Construction in progress	
Capital assets net of accumulated depreciation:	
Buildings and system	
Improvements other than buildings	
Furnishings, machinery and equipment	
Infrastructure	2,788,515
Lease rental payments receivable (Financing authorities, only)	273,618
Other non-current assets	
TOTAL NON-CURRENT ASSETS	3,101,665
TOTAL ASSETS	3,344,697

DEFERRED OUTFLOWS OF RESOURCES

Deferred amount of debt refundings	
Deferrals related to pensions	
Other deferred outflows of resources	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,344,697

CURRENT LIABILITIES

Accounts payable	
Accrued payroll and withholdings	
Accrued interest payable	
Due to other governments	
Unearned revenue	
Funds held as fiduciary	
Debt due within one year	
Other current liabilities	
TOTAL CURRENT LIABILITIES	0

NON-CURRENT LIABILITIES

Debt due in more than one year	
Net pension liabilities	
Other non-current liabilities	
TOTAL NON-CURRENT LIABILITIES	0
TOTAL LIABILITIES	0

DEFERRED INFLOWS OF RESOURCES

Deferred amount on debt refundings	
Deferrals related to pensions	
Other deferred inflows of resources	309,068
TOTAL DEFERRED INFLOWS OF RESOURCES	309,068
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	309,068

NET POSITION

Net investment in capital assets	2,828,047
Restricted	
Unrestricted	207,582
TOTAL NET POSITION	3,035,629
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND NET POSITION	3,344,697

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY
Sewer
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDING 2022**
SEWER OPERATING REVENUES

Charges for service	
Lease rental income (Financing authorities, only)	49,690
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	8,353
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	1,000
TOTAL SEWER OPERATING REVENUES	59,043

SEWER OPERATING EXPENSES

Administrative	204
Contracted services	4,500
Personnel services	13,651
Supplies and materials	
Repairs and maintenance	15,460
Utilities	
Other services and charges	
Depreciation and amortization	144,590
Fundraising*	
Program services*	
Other operating expenses	
TOTAL SEWER OPERATING EXPENSES	178,405
SEWER OPERATING INCOME (LOSS)	(119,362)

SEWER NONOPERATING REVENUES / (EXPENSES)

Nonoperating grants:	
Federal	
State	

Local	
Other	
Investment earnings / (losses)	47
Interest expense	
Gain / (loss) on sale of assets	(320,163)
Other financing sources / (uses)	
Other nonoperating revenues	
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	
TOTAL SEWER NONOPERATING REVENUES (EXPENSES)	(320,116)

CAPITAL CONTRIBUTIONS	
CHANGE IN NET POSITION	(439,478)
NET POSITION - BEGINNING OF YEAR	3,475,107
PRIOR PERIOD ADJUSTMENT	
SEWER NET POSITION - END OF YEAR	3,035,629

*Business/Neighborhood Improvement Districts

**see the Authorities and Non-Profits Annual Financial Report Tip Sheet available from your Start Page.

Water
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDING 2022

WATER OPERATING REVENUES	
Charges for service	
Lease rental income (Financing authorities, only)	
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	
TOTAL WATER OPERATING REVENUES	0

WATER OPERATING EXPENSES	
Administrative	
Contracted services	
Personnel services	
Supplies and materials	
Repairs and maintenance	
Utilities	
Other services and charges	
Depreciation and amortization	
Fundraising*	
Program services*	
Other operating expenses	
TOTAL WATER OPERATING EXPENSES	0
WATER OPERATING INCOME (LOSS)	0

WATER NONOPERATING REVENUES / (EXPENSES)	
Nonoperating grants:	
Federal	
State	

Local	
Other	
Investment earnings / (losses)	
Interest expense	
Gain / (loss) on sale of assets	
Other financing sources / (uses)	
Other nonoperating revenues	
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	
TOTAL WATER NONOPERATING REVENUES (EXPENSES)	0
CAPITAL CONTRIBUTIONS	
CHANGE IN NET POSITION	0
NET POSITION - BEGINNING OF YEAR	
PRIOR PERIOD ADJUSTMENT	
WATER NET POSITION - END OF YEAR	0

*Business/Neighborhood Improvement Districts

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ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2022

ASSETS		
	Trust Funds	Custodial Funds
Cash and cash equivalents		
Receivables		
Investments, at fair value		
Restricted assets:		
Temporarily restricted:		
Cash, or cash equivalents		
Investments		
Intergovernmental receivables		
Permanently restricted:		
Investments		
Other assets		
TOTAL ASSETS	0	0
DEFERRED OUTFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred outflows of resources		
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	0	0
LIABILITIES		
	Trust Funds	Custodial Funds
Accounts payable and other current liabilities		
Due to other governments		
Unearned revenue		
Debt due within one year		
Other liabilities		
TOTAL LIABILITIES	0	0
DEFERRED INFLOWS OF RESOURCES		
	Trust Funds	Custodial Funds
Other deferred inflows of resources		
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	0

NET POSITION

	Trust Funds	Custodial Funds
Assets held in trust for pension/other postemployment benefits		
Other		
TOTAL NET POSITION	0	0
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	0	0

ORWIGSBURG BOROUGH MUNICIPAL AUTHORITY

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2022**

ADDITIONS		
Contributions		
	Trust Funds	Custodial Funds
Employer		
Plan members		
Private donations		
Other		
TOTAL CONTRIBUTIONS	0	0
Investment Earnings		
	Trust Funds	Custodial Funds
Interest		
Net increase / (decrease) in the fair value of investments		
Other		
TOTAL INVESTMENT EARNINGS	0	0
	Trust Funds	Custodial Funds
Less investment expenses		
TOTAL ADDITIONS	0	0
DEDUCTIONS		
	Trust Funds	Custodial Funds
Benefits		
Administrative expenses		
Other		
TOTAL DEDUCTIONS	0	0
NET POSITION		
	Trust Funds	Custodial Funds
CHANGE IN NET POSITION	0	0
NET POSITION - BEGINNING OF YEAR	0	0
PRIOR PERIOD ADJUSTMENT		
NET POSITION - END OF YEAR	0	0

**DEBT STATEMENT
FISCAL YEAR ENDING 2022**

Purpose	Issuance Type	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End
Total Bonds and Notes Outstanding									\$0
Capitalized Lease Obligations									
Plus (Less) Unamortized Premium (Discount)									
NET DEBT									\$0