

BOROUGH OF KUTZTOWN
Concise financial information
As of and for December 31, 2025

ASSETS - Current Assets

Cash and cash equivalents	25,939,601
Taxes receivable	6,060
Accounts receivable, net	1,723,011
Prepaid expenses	347,930
Total current assets	28,016,602

Non-Current Assets

Land	2,626,989
Buildings, net of depreciation	12,608,485
Infrastructure, net of depreciation	8,257,485
Machinery & equipment/infrastructure, net	14,190,675
Construction in progress	860,563
Unamortized bond costs	319,773
Total non-current assets	38,863,970

Total assets	66,880,572
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Deferred outflows of resources	1,850,771
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LIABILITIES - Current Liabilities

Accounts payable	662,567
Accrued salaries and benefits	42,570
Bonds payable	1,242,000
Interest payable	86,679
Deferred revenue	255,777
Total current liabilities	2,289,593

Non-Current Liabilities

Net pension liability	429,639
Bonds payable	9,126,000
Total non-current liabilities	9,555,639

Total liabilities	11,845,232
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Deferred inflows of resources	1,034,036
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NET POSITION

Invested in capital assets, net of related debt	28,176,197
Restricted	10,048,652
Unrestricted	17,627,226
Total net position	55,852,075

Beginning Net Position	53,203,455
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Revenues and Inflows:

General Fund	5,954,465
Special Revenue Funds	692,404
Proprietary Funds	15,736,658
Pension Funds	1,239,493
	23,623,020

Expenditures and Outflows:

General Fund	5,733,369
Special Revenue Funds	635,048
Proprietary Funds	14,165,054
Pension Funds	440,929
	20,974,400

Ending Net Position	55,852,075
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