



## **BERLIN MAYOR AND COUNCIL**

### **Meeting Agenda**

**Berlin Town Hall**  
**10 William Street**  
**Monday, December 12, 2022**

#### **7:00 PM      REGULAR SESSION – Council Chambers**

1. Approval of the Minutes for:
  - a. Work Session of 11.28.22
  - b. Regular Session of 11.28.22
2. Berlin Chamber of Commerce – Executive Director, Ryan Nellans
  - a. Request to extend open alcohol permit times for New Year's Eve
  - b. Donation Presentation
3. Presentation: FY22 DRAFT Audit - PKS & Company, P.A.
4. Public Hearing – Ordinance 2022-08: Text Amendment requested by the Burley Oak Brewing Company to Section 108-163(b) of the Town Code – Planning Director, David Englehart
5. Motion for Approval: 2022-21 Berlin Fire and EMS Budget Text Revision – Town Administrator, Mary Bohlen
6. Town Administrator's Report
7. Departmental Reports
8. Comments from the Council
9. Comments from the Mayor
10. Comments from the Public
11. Comments from the Press
12. Adjournment

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**BERLIN MAYOR AND COUNCIL**  
**Meeting Minutes**  
**Work Session with the Berlin Fire Company**  
**Monday, November 28, 2022**

**5:00 PM WORK SESSION – Berlin Town Hall Council Chambers**

**Present:** Mayor Zackery Tyndall, Vice-President Dean Burrell, Councilmembers Steve Green, Jay Knerr, Shaneka Nichols, and Jack Orris.

**Staff Present:** Town Administrator Mary Bohlen, Town Attorney David Gaskill, and Administrative Assistant Kate Daub.

**Others Present (see below for timing):** Berlin Fire Company Town Attorney Joe Moore, Berlin Fire Company/Emergency Medical Services representatives President David Fitzgerald, and Chief R.J. Rhode.

This meeting was also broadcast live via Facebook. Mayor Tyndall called the meeting to order at approximately 5:30 PM.

Mayor Tyndall apologized for the lateness. He explained a private meeting was requested by Berlin Fire Company representation before the start of the work session that included Fire Company Attorney Joe Moore, President David Gaskill, and Fire Company Chief R.J. Rhode; Town Administrator Mary Bohlen, Town Attorney David Gaskill, and Mayor Tyndall were present on behalf of the Town of Berlin. Mayor Tyndall stated the Fire Company mistakenly believed that the meeting would be a Closed Session to discuss items related to their agreements. As a result, Mayor Tyndall confirmed that the representatives of the Fire Company will not be present during the work session. He provided a summary of the meeting and stated a topic of discussion was the implementation of a landing page on the Town website with tables to illustrate the breakdown of funding for Berlin Fire and EMS. He said the purpose of the landing page is to show a transparent overview of what has been given to each entity over the years dating back to 2003. Mayor Tyndall clarified that in 2023, the Berlin Fire Company was given \$116,960.82 and the Berlin Fire Company EMS, which is a separate corporation, was given \$283,039.18 to equal what had been budgeted in the amount of \$400,000. Mayor Tyndall stated the landing page will include a breakdown of this funding, as well as ARPA grants that were provided by the Mayor and Council for Fiscal Year 2023 along with other funding mechanisms.

Councilmember Orris expressed that he found it disrespectful that the Council accommodated the Fire Company with the Work Session scheduled for 5 PM, but that they were kept waiting for more than 30 minutes only to find that the anticipated meeting would not be held. He added that he feels that an opportunity was missed to have important questions answered. Mayor Tyndall said he understands the frustration, but the Berlin Fire Company did not feel comfortable with the venue to which certain topics of discussion were to be addressed given the documents the Fire Company had provided. Mayor Tyndall said he wanted to respect their wishes.

Councilmember Nichols also expressed frustration regarding how the closed-door meeting was handled, adding she has concerns as to how meetings in the future will be addressed if the Fire Company does not want to discuss the topics in the way to which the meeting was scheduled. She said the Fire Company gave no advance notice of their wishes. Mayor Tyndall stated the Fire Company felt the topics were contractual issues and he wanted to be respectful of that.

Councilmember Knerr asked to confirm that the contract being discussed has been fully disclosed to the public. Mayor Tyndall confirmed. Councilmember Knerr asked when the Fire Company will fulfill its obligation to provide

the financials they agreed to provide. Mayor Tyndall said he believes the information that will be going on the website will clarify the separation of funds; he added that the Fire Company will go back and discuss this with their membership. Councilmember Knerr said his question was not answered and asked when the Fire Company will provide the year-end and quarterly financials they agreed to provide. Mayor Tyndall said he did not have an answer to that. Councilmember Knerr asked why the Fire Company is being accommodated; Town Attorney David Gaskill explained it is being alleged the Town is in breach of the contract, adding the Fire Company's position is that per the contract, the Town agreed to list the amount that the Fire Company got and the amount the EMS corporation got in the public budget document. Mr. Gaskill said that is not what is currently in the budget. Vice-President Burrell asked to confirm that the separation of funds was determined by the Fire Company. Ms. Bohlen clarified, stating that the timing between the Mayor and Council reviewing the budget and the submission of final numbers from the Fire Company was discussed; she said it has been acknowledged the Town cannot indicate the dollar amounts for each entity as determined by the Fire Company if that information is not provided prior to Mayor and Council approval of the budget. Councilmember Nichols asked if it will be noted on the new landing page that the numbers listed are predetermined; she said she wants to ensure it is made clear the Town did not determine where the funds went. Mayor Tyndall said they are going to try and do that.

Councilmember Orris asked what will happen if the landing page is not sufficient and does not satisfy the contract agreement. Mayor Tyndall said the Fire Company would let the Council know; he explained that a Closed Session would likely have to be scheduled to further discuss the contract.

Vice President Burrell expressed frustration regarding how the work session was handled. He said he is appalled that he waited a half hour while a closed-door meeting was held that Council should have been part of. Mayor Tyndall acknowledged Vice President Burrell's frustration and said there were other items they wanted to discuss; he said the decision was outside of his control.

Councilmember Green voiced his concern that he does not believe the Berlin Fire Company will approve the landing page because they will still see the agreement as a breach; he said he would like to see the budget document on the website broken apart to show the financial separation as he feels that is what the issue is. Ms. Bohlen said she shared that the budget document as it is published on the webpage is attached to the ordinance. She added that if the Town were to make changes to it, it would have to be a public process because that is the public document that was approved.

Councilmember Orris asked Mr. Gaskill to confirm the Fire Company was paid in one lump sum. Ms. Bohlen clarified stating they were issued two separate checks, one for Fire and one for EMS. Councilmember Orris asked to confirm that the Fire Company has received all the money that was allocated per the agreement. Mr. Gaskill and Ms. Bohlen confirmed, and Mayor Tyndall added that the exception is the ARPA funding and the funding for additional EMS personnel as that is to be invoiced. Councilmember Orris asked how the Town can still be in breach of contract if the Fire Company has already been given the money. Mr. Gaskill explained that the Town agreed that in its public budget records there would be an indication of the separation of funding; he added the Town did not do that. Councilmember Orris asked if this stipulation applied when the Town was making quarterly payments; Mr. Gaskill could not recall.

Councilmember Knerr asked if the Town could work towards a resolution. Mayor Tyndall explained that he thinks the landing page will help the transparency, however, he noted that there were many opportunities during the budget process for the Fire Company and Fire Company EMS to provide the numbers they wanted split to equal \$400,000 so it could be separated in the budget. Mayor Tyndall stated he is unsure if the landing page will satisfy the needs of the Fire Company, but he acknowledged that the information can still be included on the page and serve as an easy place to direct people to for information.

Extensive discussion followed among the Mayor and Council regarding potential action that could be taken to resolve the breach of contract claim and improve the transparency of funds allocated to the Fire Company. Councilmember Green said he believes the issue stems from the timing of the signed agreement. He read the contract being discussed as it is currently written, stating “the Town shall indicate in their public budget records and financial systems separation of funds between the two corporations.” He added it seems like entity agreement is the problem. Mr. Gaskill requested that the wording of the contract not be discussed during the work session and called for it to be discussed during a Closed Session to seek financial advice. Ms. Bohlen said she explained during the closed-door session that if the Town does not have the information in time to get the money divided, the Fire Company could suggest a percentage that may make it easier. She added that the Mayor and Council could make their determination on the total amount of funds at which time the Fire Company would break down those funds based on the percentage versus a specific number. Ms. Bohlen said she also explained that the Town has a legal timeline it is required to meet when introducing and passing a budget; she said the Town cannot wait until an unknown date for the numbers from the Berlin Fire/EMS to undertake that process.

Councilmember Nichols expressed her dissatisfaction with how the policy being discussed has been addressed. She said the budget season and budget cycles are common knowledge; she added that it would have been helpful for the Fire Company representatives to meet with the Council to visit other questions and issues facing the public. Councilmember Orris suggested that an official letter be drafted to Emergency Services, Fire, and EMS, with Council member signatures that include a timeline to which the Town needs the budget information for Fiscal Year 24. Mayor Tyndall said a letter could be sent; he added the budget cycle information can be included as well. Councilmember Nichols stressed that she does not want members of the Town of Berlin to be led to believe the Council does not want to willingly work and cooperate with the Berlin Fire Company. Vice President Burrell said the Fire Company is being funded with public and taxpayer money; he said he feels it is only fitting and proper that taxpayers know where and how their money is being spent.

Councilmember Green said he believes members of the Council have served in a workgroup with the Fire Company in the past. He asked if that should be revisited in hopes it could be more productive in finding a resolution. Mayor Tyndall stated he can send an email out to determine interest but added that meetings are already being held at different levels and it would be helpful if the Fire Company were to share the findings of those meetings. Councilmember Nichols suggested that the Council be part of those meetings; Mayor Tyndall agreed.

Berlin Fire Company Attorney Joe Moore returned to the meeting at approximately 6:15 PM. He said he was advised that the Mayor had told Council during the session that the Fire Company did not have the courtesy to stay following the closed-door meeting. He said he resents it if that is what was said, as he believed the Mayor had excused the Fire Company representatives from the meeting. Mr. Moore acknowledged the Mayor proposed the landing page on the Town website to correct the impression that is being given to the public regarding the allocation of funds to the Berlin Fire Company; he said they accept that and will get back to the Mayor and Council with their decision. Vice President Burrell asked what the Fire Company will get back to them with; Mr. Moore said they were just presented with the proposal. Vice President Burrell asked Mr. Moore if he thought the Fire Company has the authority to approve or disapprove what the Council decides to put on the Town website concerning public funds. Mr. Moore referred Vice President Burrell to a September 30<sup>th</sup> letter he said he sent to the Mayor and Council in which he stated obligations under the contracts on the part of the Town and the obligations under the contracts with two separate legal entities. Mr. Moore added he does not want to debate these items in public because it is a legal matter. Vice President Burrell clarified he is referring to operational matters, not legal matters. Mr. Gaskill interjected; he said the Fire Company is not saying they have the authority to determine what is put on the website, but rather determine if the documents are sufficient to overcome what is not provided for it in the contract.

Mr. Moore said if the landing page can resolve the issues, there would be no contract dispute and that is what the Fire Company is trying to avoid. He added that the Fire Company believes there is a contractual obligation

in two separate signed contracts passed by the Mayor and Council that are not presently in good order, which is why the September 30<sup>th</sup> letter was sent.

Councilmember Green asked when the Fire Company will have its decision concerning whether the proposed landing page meets the terms of the current agreement. Fire Company President David Fitzgerald said he will send the information to Jay Bergey, their accountant, who is currently out of town. Mr. Fitzgerald said they will want to see the full test pages to make a decision. Mr. Fitzgerald requested that a Closed Session is scheduled to revisit the discussion, as he said the topics are part of the contract amendment they submitted.

Confusion ensued regarding the amendment Mr. Fitzgerald referenced. Ms. Bohlen stated she had not seen an amendment; Mr. Gaskill confirmed he also had not seen it. Mr. Fitzgerald said he sent it to everyone.

Mayor Tyndall stated he was under the impression the Fire Company was going to meet with their accountant to determine if the proposal sufficed and let the Council know of that decision. Mr. Fitzgerald said that item, along with a few others, are ones that need to be discussed during a Closed Session. All parties agreed to let the attorneys determine the type of session that should be scheduled and revisit the discussion at that time.

The work session was adjourned at approximately 6:42 PM.

Respectfully Submitted,

*Kate Daub*

Kate Daub  
Administrative Assistant



## BERLIN MAYOR AND COUNCIL

## Meeting Minutes

Monday, November 28, 2022

**7:00 PM REGULAR SESSION – Berlin Town Hall Council Chambers**

**Present:** Mayor Zackery Tyndall, Vice President Dean Burrell, Councilmembers Steve Green, Jay Knerr, Shaneka Nichols, and Jack Orris.

**Staff Present:** Town Administrator Mary Bohlen, Finance Director Natalie Saleh, Economic and Community Development Director Ivy Wells, Planning Director Dave Engelhart, Electric Utility Director Tim Lawrence, Water Resources Director Jamey Latchum, Public Works Director Jimmy Charles, Town Attorney David Gaskill, Human Resources Director Kelsey Jensen, and Administrative Assistant Kate Daub.

**Staff Absent:** Police Chief Arnold Downing

This meeting was also broadcast live via Facebook. Following a moment of silence and the Pledge of Allegiance, Mayor Tyndall called the meeting to order at approximately 7:00 PM.

## 1. Approval of the Minutes for:

## a. Work Session Minutes of 11.09.22:

Councilmember Green noted an error in the last paragraph on page five of the work session minutes; he stated the sentence which reads “foreign municipalities” is a typo and should read “for municipalities.” Councilmember Orris noted an additional error on page five; he said the paragraph referencing “casino revenue leadoff” should read as “casino revenue for LEOPs.” Mayor Tyndall added that the following sentence in the same paragraph reads “the Town is working with LBC”; however, he said LBC should read as LDC, Local Development Council.

On the motion of Councilmember Orris, second by Councilmember Knerr, the Work Session Minutes of 11.09.22 with corrections were approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

## b. Executive Session Minutes of 11.14.22:

On the motion of Councilmember Nichols, second by Councilmember Knerr, the Executive Session Minutes of 11.14.22 were approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP			X		
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				

Jay Knerr	X				
<i>Voting Tally</i>	4		1		

c. Statement of Closure for Executive Session of 11.14.22:

Town Administrator Mary Bohlen said the original statement that went out did not contain all the information needed. She said the corrected version was uploaded to the Town website and the updated information would be incorporated into the meeting packet.

Mayor Tyndall read the Corrected Version 11.14.22 Closed Session Summary Statement.

d. Regular Session Minutes of 11.14.22:

On the motion of Councilmember Orris, second by Councilmember Green, the Regular Session Minutes of 11.14.22 were approved by the following vote:

Name	Counted toward Quorum			Recused	Absent
	Aye	No	Abstain		
Dean Burrell, VP			X		
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	4		1		

2. First Reading – Ordinance 2022-08: Text Amendment requested by the Burley Oak Brewing Company to Section 108-163(b) of the Town Code

Planning Director David Englehart read Ordinance 2022-08. He explained the new item to the ordinance is item number eight; he said that following the previous seven items currently listed in subsection B, item eight will read “in the B2 Shopping District or B3 General Business District, a special exception to allow a grain silo to be utilized as a part of a brewery operation but not exceeding thirty-five feet in height.”

Councilmember Knerr asked if the applicants prepared a site plan to indicate where the silo would be placed on the property. Mr. Englehart said the applicants were not present at the Planning Commission meeting on November 22, 2022 for Site Plan approval, but added they provided two options; he said the first was in front of the Burley Oak Brewing building and the second was in the rear part of the property. Councilmember Knerr asked if the Planning Commission was okay with the amendment; Mr. Englehart said they passed it six votes to one.

Mr. Englehart clarified that the prototype of the silo being presented measures thirty-one and a half to thirty-two feet high; he added that a concrete pad may be needed to anchor it which is why the projections of the structure reach thirty-five feet total in height. He confirmed the Planning Commission did not object to this from a visual standpoint. Mr. Englehart emphasized that a text amendment is being proposed; he stated that the applicants would have to go to the Board of Zoning Appeals first and the Board would have to approve the special exception. At that time, he explained the amendment would go to the Planning Commission for site plan approval.

Councilmember Orris asked if there was a height limit for structures in Town. Mr. Englehart said each district has its own, but the B2 District is thirty-five feet. Councilmember Nichols asked to confirm the locations part of the B2 and B3 Districts for those not familiar; Mr. Englehart said the entirety of Old Ocean City Boulevard is B2. He added that B3 is a small area off Franklin Avenue and Route 113, which was created with the intent it is used for various purposes.

Councilmember Orris asked Economic and Planning Directory Ivy Wells how she felt about the proposed amendment. Ms. Wells said she feels the silo would be better for the environment and allow the brewery to store its grain on-site; she added it would help alleviate the amount of trash they continuously have because of the high number of deliveries received.

### 3. Motions for Approval

#### a. 2022-18: Approval of Amendments to the Employee Handbook, Sections 1 and 2

Ms. Bohlen explained that the Council was asked to review the proposed corrections to the employee handbook at the last meeting on November 14, 2022. She said due to the large amount of information that was included and made available on the Town website, she felt that, rather than reviewing each proposed change, it would be easier to ask the Council if they had any questions. Ms. Bohlen emphasized that they will be presenting sections as they move forward with the review process rather than trying to do the entire handbook at one time. Mayor Tyndall added that the motion was structured in a table format for this reason; Ms. Bohlen clarified that the table will be filled in as the review process continues and the motion will be signed off on at the time of its completion. Human Resources Director Kelsey Jensen added that they hope to have the full version done by the start of the new fiscal year.

On the motion of Councilmember Orris, second by Vice President Burrell, Motion 2022-18: Approval of the Amendments to the Employee Handbook Sections 1 and 2 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

Mayor Tyndall thanked Ms. Bohlen, Ms. Jensen, and the entire group that has been working on the project for their hard work.

#### b. 2022-19: Approval of Security Cameras for Berlin Main Street District RFP Recommendations

Ms. Wells explained that in February of 2022, the Town of Berlin was awarded the Maryland Department of Housing and Development (DHCD) Community Safety Works grant for the downtown business district. She said included in the grant were security cameras for the downtown district and modular vehicle barriers. Ms. Wells stated that she and Electric Utility Director Tim Lawrence met with several different companies to learn more about the process and received three bids. She said she reviewed the bids with Police Chief Arnold Downing and Lieutenant Robert Fisher, along with several other police officers, and it is their recommendation to award the security camera proposal to B4 Sales in the amount of \$31,098; she confirmed the project cost would be grant-funded.

Mayor Tyndall asked if the cameras would have the open-source capability to allow people to go on the Town website to see what is happening downtown. Ms. Wells stated the cameras will be for security and are not tourism cameras. Mayor Tyndall said he wants to be sure the camera system being discussed can allow for public streaming. Ms. Wells confirmed anyone could have access to the feed.



Councilmember Nichols asked if there has been any determination as to where the cameras will be placed. Ms. Bohlen said the company that did the bid would recommend locations. Ms. Wells added the cameras would be placed on utility poles and can zoom in on different angles. Mayor Tyndall said he believes there is scalability with the cameras as well; Ms. Wells confirmed. She added that a training component is included with the proposal which will assist Mr. Lawrence with where to angle the cameras and how to use the software.

Councilmember Knerr asked what the timeline is for installation. Ms. Wells said she believes the company can get started as soon as she lets them know of a decision. Councilmember Orris asked to confirm that there is a five-year software license; Ms. Wells says she believes it is a ten-year license.

On the motion of Councilmember Knerr, second by Councilmember Orris, Motion 2022-19: Approval of Security Cameras for Berlin Main Street District RFP awarded to B4 Sales in the amount of \$31,098 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

Mayor Tyndall thanked the Maryland DHCD Community Safety Works Business District Improvement grant for helping to fund the project.

c. 2022-20: Approval of Modular Vehicle Barriers RFP Recommendations

Ms. Wells clarified that the barriers being discussed differ from a road barricade in that they stop a vehicle in its tracks. She added that Rologard was a company that submitted a bid to which its barriers include wheels; she explained this is an important feature as it would allow Public Works trucks to attach the barrier to the back of their vehicles for easy placement onto Main Street. Councilmember Nichols asked if the barriers would come with red squares as shown in the video she watched. Ms. Wells confirmed the square was a shield and would not be included in the barriers.

On the motion of Councilmember Orris, second by Councilmember Nichols, Motion 2022-20: Approval of Modular Vehicle Barriers RFP awarded to Rologard in the amount of \$45,000 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

Mayor Tyndall thanked the Maryland DHCD Community Safety Works Business District Improvement grant for their help with funding. He also thanked Ms. Wells for her work on the project.

4. Discussion: Regarding one-time payments for staff

Mayor Tyndall confirmed this topic stemmed from a council inquiry that had been added to the meeting agenda as a discussion item. Finance Director Natalie Saleh provided an overview of the spreadsheet that had been distributed to the Council before the meeting which included a summary breakdown of the projections for funds regarding one-time payments. Ms. Jensen said she wanted to highlight that the Town has ten more vacancies than indicated on the spreadsheet and reviewed the number of vacancies per department. Ms. Saleh continued to explain that the amounts shown reflect what is needed for each funding level and the available contingencies per fund. With the updated vacancies per Ms. Jensen, there was sufficient contingency in each fund at the \$500 level.

Councilmember Knerr asked how many years the Town had been distributing year-end one-time payments. Ms. Saleh said she believes for the last four to five years; Ms. Jensen added it has been distributed during her time with the Town, stating she believes the payment has been issued for the past seven to eight years. Councilmember Orris asked to confirm that the funding source for the options being discussed would come from Contingency funds. Ms. Saleh clarified that it could come from general funds, contingency plus additional funds; she added the other option would be funding from contingency and surplus at the end of the fiscal year.

Discussion followed regarding the timing of the payment and whether the payment should be dispersed at a different time of year, specifically at the end of the fiscal year. Councilmember Green stated he feels that a one-time payment to staff is important; he said it was his understanding the payment was in the budget at one time and feels it represents more than a gesture. He said it would show the staff a commitment has been made to them by the Council. Councilmember Nichols revisited the timing of the payment and asked if the payment should be considered at the end of the fiscal year given the projection of revenues and expenditure surplus. Vice President Burrell said he believes it would be more appreciated during the holidays when staff is trying to provide for their families.

On the motion of Councilmember Green, second by Vice President Burrell, Motion to approve One-Time Payments for Staff from Contingency in the amount of \$500 was approved by the following vote:

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris		X			
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	4	1			

Councilmember Orris said his "No" vote was not a reflection of work or how he feels about anyone; he explained he has some concerns and asked the Mayor and Ms. Bohlen to follow up with staff to see if they would prefer a one-time payment around the holidays or at the end of the fiscal year.

## 5. Town Administrator's Report

Ms. Bohlen thanked the Mayor and Council for the one-time payment for staff on behalf of the entire employee group and said she will be glad to go back to the departments and discuss the matter of the timing of payment for future reference. She added she is aware the public access channel is down, but she is working on it. Ms. Bohlen shared that the Employee Holiday Luncheon is scheduled for December 15<sup>th</sup> at Town Hall, and it will be a potluck; she said more details will be shared going forward.

Councilmember Knerr asked when the Main Street paving project will be completed. The question was deferred to Public Works Director Jimmy Charles; he said crosswalk painting started Monday, November 28<sup>th</sup> and all crosswalks are expected to be completed by Thursday, December 1<sup>st</sup> for the Christmas Parade. He added he looks for State Highway to finish up the bulk of the project by the end of the week but anticipates them returning to finish up things they may have missed. Mayor Tyndall asked that Mr. Charles look at some of the sidewalks as he has concerns relating to the way they are shaped.

## 6. Departmental Reports:

### a. Economic and Community Development – Ivy Wells

Ms. Wells thanked the Mayor and Council for the one-time payment; she added it is very much appreciated this time of year. She said they had a large turnout for the Berlin Christmas Tree Lighting and Ice, Ice Berlin event held Friday, November 25<sup>th</sup>; she thanked Water Resources Director Jamey Latchum, Mr. Charles, and Public Works Superintendent Cody Chesser for their help. She said a lot goes into the event and she appreciates their hard work.

Mayor Tyndall acknowledged the difficulties with cellular service at Ice, Ice Berlin; he explained that because of the crowds, the cell service was knocked out which caused major communication problems. He said he wants to look at radios or the possibility of requesting additional cellular systems from Verizon to help improve this for future events.

### b. Planning Director – David Englehart

Mr. Englehart began his report by providing an update on the Main Street properties, specifically seven through nineteen Main Street, regarding concerns over cracked storefront windows. He said the Façade Grant was awarded for improvements to the building and approved by the Historic District Commission earlier in the year. He said the permit has been issued but work has not begun. Mr. Englehart said he instructed the owners of the locations to install plywood against the windows to ensure there were no safety concerns during upcoming holiday events. He added that additional plans are in place to renovate the building entirely, which includes adding apartments upstairs above the retail spaces.

Vice President Burrell asked if there was a parking plan in place. Mr. Englehart said parking is an ongoing issue, however, he added that existing parking will have to suffice. He said there is a section of the Town Code that states if a request is made to add or increase the size of a business in the B1 Town Center District and it cannot meet the parking requirements of the parking code, the business should pay into a fund that the Mayor and Council establishes. Mr. Englehart said this has been brought up in the past, but no action has been taken.

Further discussion followed regarding downtown parking concerns. Mayor Tyndall stated it may be beneficial to revisit the parking survey over the holidays and circle back to the issue at the start of the New Year.

Councilmember Orris asked if there was an update on the Short-Term Rental applications. Mr. Englehart said the Middle Department Inspection Agency (MDIA) contacted applicants this week to begin scheduling appointments for property inspection. He said he will be meeting with MDIA on Tuesday, November 29<sup>th</sup> to coordinate the schedule going forward. Councilmember Orris asked how many applications were submitted; Mr. Englehart said one dozen. Ms. Bohlen asked the Council to keep in mind that it costs the Town to have MDIA perform inspections; she added the cost should be recovered in the permit fee.

c. Electric Utility Director – Tim Lawrence

On behalf of the entire Electric Department, Mr. Lawrence thanked the Mayor and Council for the one-time payment. He continued with his report stating they installed a new service at Walnut Hill and reconnected the station transformers at the Power Plant following testing. He added they resolved maintenance issues and decorated the Christmas Tree and streetlight poles downtown; he said some employees participated in the tree lighting ceremony on Friday, November 25<sup>th</sup>. Mr. Lawrence said they installed a new commercial service on North Main Street and replaced an aging meter panel board on South Main Street. He said they installed a new electric utility pole to serve a commercial business on Old Ocean City Boulevard and repaired underground service at Sunset Lane. Lastly, Mr. Lawrence added they began meter readings and will continue readings through Wednesday, November 30<sup>th</sup>.

d. Town Attorney – David Gaskill

Mr. Gaskill reported the turkeys arrived in time for Thanksgiving and his Charity fed Thanksgiving dinner to 360 families.

e. Natalie Saleh

Ms. Saleh said renovations to the front lobby at Town Hall were nearly complete; she thanked Mr. Charles, Mr. Chesser, and Lieutenant Robert Fisher for all their hard work. She commented on a request made by Councilmember Knerr at the last council meeting on November 14<sup>th</sup> regarding adding a link to customer bills that would allow customers to make online payments. She explained that customers who have signed up for e-billing and have access to the online portal will see a link available, however, she added that those who do not have online billing set up will only receive email alerts and not have access to the link. Because of this, she encouraged customers to create portals to help with the accessibility of payments being made online. She added that smart meters will also use the same portal.

Ms. Saleh said she is continuing to work on the Electric Rate Study with Booth and Associates, and she reminded the Council of the audit presentation scheduled for Monday, December 12<sup>th</sup> at 7:00 PM during the next council meeting.

f. Water Resources Director – Jamey Latchum

Mr. Latchum thanked the Mayor and Council for the one-time payment. He also thanked those that helped with preparation for the Ice, Ice Berlin event on Friday, November 25<sup>th</sup>. He said he was able to get cement blocks donated, which he explained were given by his father who requested the blocks not be returned. Mr. Latchum said they disconnected water and sewer for a house being demolished on Flower Street and are working to finalize the installation of the new chemical tanks in the warehouses. He said they had three employees attend Plant Optimization Training, one employee attended a certified sampler class, and one employee attended a Public Utility Training; he added they had an interview scheduled with a candidate for the vacant Wastewater Position, however, the candidate did not show. Mr. Latchum said they cleaned receiving tanks at the Wastewater Treatment Plant and had jetted a sewer on Branch Street. He said AC Shultz is expected to receive the parts for the effluent pump motor to repair the pump at

the spray site; he is hopeful the parts will arrive within the next two weeks. He added they pulled a pump at William Street and repaired a water leak on Main Street that was caused by the milling during road work. Mr. Latchum stated they had a project review meeting with DBF and said the storm drain line replacement at Washington Street is nearing completion.

Councilmember Green acknowledged the extent of the Washington Street project and asked if Mr. Latchum felt they would still be within the project's budget. Mr. Latchum said yes, he does not believe there have been any changeovers.

g. Public Works Director – Jimmy Charles

Mr. Charles thanked the council for the one-time payment; he said his department would appreciate it. He noted that the second bulk pick-up was held on Wednesday, November 16<sup>th</sup>; he said they had thirty-one stops and collected two and a half tons of trash along with three-quarters of a ton of metal. He explained the pick-up involved four to five crewmen and four pieces of equipment. He said members of his department helped with the front office renovations at Town Hall and thanked the Mayor and his family for providing snacks to keep them motivated. He continued with his report stating that Game Time helped with modifications needed at Henry Park and replaced parts they felt were a safety hazard. He closed his report stating they helped with Ice, Ice Berlin set up and he said he will contact State Highway regarding crosswalks at William Street and Franklin Avenue.

Vice President Burrell asked if paving was due on Maple Avenue; Mr. Englehart said yes, but it has been done yet. Vice President Burrell asked if the paving would help resident Wallace Purnell with his flooding problems. Ms. Bohlen said she does not know if flooding will be addressed or if it will be impacted. Mr. Englehart stated the property being discussed is private property and the Town is not responsible for cleaning out the ditch.

h. Human Resources Director – Kelsey Jensen

Ms. Jensen thanked the Mayor and Council for the one-time payment. She said that she and Ms. Bohlen reached out to Paypoint HR regarding the Salary Survey and Wage Compensation Study; she added they have a meeting scheduled with Paypoint HR on Tuesday, November 30<sup>th</sup> at 1 PM to review the timelines and what may be needed from staff going forward. Ms. Jensen provided a reminder of the First Amendment Audit training for staff on December 7<sup>th</sup> at 1:00 PM in conjunction with the Department Head meeting. She added that she and Administrative Assistant Kate Daub will be attending the Maryland Municipal Clerks Association meeting in Upper Marlboro on December 8<sup>th</sup>. Ms. Jensen reviewed the vacant positions with the Town, which include Police Communication Officers, a Spray site Operator, a Water/Wastewater Distribution and Collection Technician, and the Mayor's Assistant/Public Information Officer. Lastly, she closed her report by thanking Mr. Latchum and the Bishopville Fire Department for providing tables and chairs for the Staff Holiday Luncheon to be held on December 15<sup>th</sup>.

i. Administrative Assistant – Kate Daub

Ms. Daub said she wanted to touch on the theme of the Staff Holiday Party, which will be a tropical theme.

7. Comments from the Council

Vice President Burrell said he appreciates the support he and his family received following the passing of his Father-in-Law. He gave Ms. Bohlen a card and asked that it be shared with the staff.

Councilmember Knerr said he was looking forward to the Christmas Parade.

Councilmember Nichols asked to pass along a need of the Sheriff's Department regarding crossing guards. She said the need is abundant and asked for those that may be interested to contact the Sheriff's Department. She added she is looking forward to the Christmas Parade and thanks everyone for all that they do. She said other municipalities are in awe of what Berlin does and said she truly appreciates what goes into making Berlin special.

Councilmember Orris said he is looking forward to the Christmas Parade and all the upcoming holiday events.

Councilmember Green thanked all those that helped to coordinate the councilmember orientation. He said he was proud of the success of the Ice, Ice Berlin event, and stated he appreciates all the hard work that goes into it.

8. Comments from the Mayor

Mayor Tyndall echoed the thanks shared by the Council. He addressed the one-time payments and said that he appreciates the staff for all they do; he added \$500 is not nearly enough to show that appreciation but said he genuinely appreciates everyone stepping up to make sure services continue.

9. Comment from the Public – none.

10. Comments from the Press – none.

11. Adjournment:

On the motion of Vice President Burrell, second by Councilmember Knerr, the Mayor, and Council meeting was adjourned at approximately 9:00 PM.

Name	Counted toward Quorum				
	Aye	No	Abstain	Recused	Absent
Dean Burrell, VP	X				
Steve Green	X				
Jack Orris	X				
Shaneka Nichols	X				
Jay Knerr	X				
<i>Voting Tally</i>	5				

Respectfully Submitted,

*Kate Daub*

Kate Daub  
Administrative Assistant

**TOWN OF BERLIN, MARYLAND**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

DRAFT  
REVISED 11/4/22

# **TOWN OF BERLIN, MARYLAND**

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## INDEPENDENT AUDITORS' REPORT

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SUSAN P. KEEN, CPA

MICHAEL C. KLEGER, CPA

JAMES D. MAYBURY, CPA

E. LEE McCABE, CPA

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ROBERT L. MOORE, CPA

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MARYLAND ASSOCIATION OF  
CERTIFIED PUBLIC ACCOUNTANTS

DELAWARE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

ALLINIAL GLOBAL

To the Mayor and Council  
Town of Berlin, Maryland

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Maryland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Berlin, Maryland's basic financial statements as listed in the table of contents.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Berlin, Maryland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

The Town of Berlin, Maryland's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Responsibilities of Management for the Financial Statements (continued)***

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Berlin, Maryland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Berlin, Maryland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during our audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and pages 48 through 51 be presented to supplement the basic financial statements.

***Required Supplementary Information (continued)***

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards (continued)***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of the Town of Berlin, Maryland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Berlin, Maryland's internal control over financial reporting and compliance.

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
November 15, 2022

**TOWN OF BERLIN, MARYLAND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2022**

This section of the Town of Berlin, Maryland's (the "Town") annual report presents our discussion and analysis of the Town's financial performance during the fiscal year that ended on June 30, 2022. Please read it in conjunction with the Town's financial statements, which follow this section.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four financial parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents schedules of revenues and expenditures/expenses. The basic financial statements include two kinds of statements that present different views of the Town:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the Town's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the Town, reporting the Town's operations in more detail than the Government-wide financial statements.
  - The *governmental funds* statements tell how general government services like general government, public safety, public works, parks, recreation, culture, and planning and economic development were financed in the *short term* as well as what remains for future spending.
  - *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*, such as the electric department, the water and sewer system, and the stormwater system.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. In addition to these required elements, we have included schedules of selected revenues and expenditures/expenses.

## Government-wide financial statements

The government-wide statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Town's *net position* and how it has changed. Net position – the difference between the Town's assets, deferred outflows, liabilities, and deferred inflows – is one way to measure the Town's financial health, or position. Over time, increases or decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the Town you need to consider additional nonfinancial factors such as changes in the property tax base and the condition of the Town's roads and electric, water, and sewer systems.

The government-wide financial statements are divided into two categories:

- *Governmental activities* – Most of the Town's basic services are included here, such as the legislative and executive government, finance administration, police, fire, public works, parks, and planning and economic development. Property taxes and state and federal grants finance most of these activities.
- *Business-type activities* – The Town charges fees to customers to help it cover the costs of certain services it provides. The Town's electric, water, sewer, and stormwater departments are included here.

## Fund financial statements

The fund financial statements provide more detailed information about the Town's most significant *funds* – not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes. The Town has two kinds of funds:

- *Governmental funds* – Most of the Town's basic services are included in governmental funds which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

- *Proprietary funds* – Services for which the Town charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide financial statements, provide both long- and short-term financial information. In fact, the Town's *enterprise funds* are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

## FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

The Town's combined net position at June 30, 2022 was \$41,450,585. Of this total, \$30,457,448 was invested in capital assets, net of related debt, and \$2,334,319 was restricted which leaves an unrestricted net position of \$8,658,818. The Town's net position increased \$3,321,085 from last year. The tables below show key financial information in a condensed format for the current year.

Table 1  
Town of Berlin, Maryland's Net Position  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 8,741	\$ 6,789	\$ 10,658	\$ 6,814	\$ 19,399	\$ 13,603
Leases receivable, noncurrent			\$ 730		\$ 730	
Capital assets	11,181	11,235	31,176	32,567	42,357	43,802
Total assets	19,922	18,024	42,564	39,381	62,486	57,405
Deferred outflows of resources	632	449	665	302	1,297	751
Long-term liabilities	4,569	5,553	10,752	12,103	15,321	17,656
Current and other liabilities	527	548	1,567	1,551	2,094	2,099
Total liabilities	5,096	6,101	12,319	13,654	17,415	19,755
Deferred inflows of resources	1,516	162	3,401	109	4,917	271
Net position						
Net investment in capital assets	8,099	7,983	22,358	23,112	30,457	31,095
Restricted	961	803	1,373	912	2,334	1,715
Unrestricted (deficit)	4,882	3,424	3,778	1,896	8,660	5,320
Total net position	\$ 13,942	\$ 12,210	\$ 27,509	\$ 25,920	\$ 41,451	\$ 38,130

Table 2 and the narrative that follows consider the operations of governmental and business-type activities separately.

Table 2  
Changes in Town of Berlin, Maryland's Net Position  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>REVENUES</b>						
Program services						
Charges for services	\$ 790	\$ 766	\$ 9,823	\$ 9,444	\$ 10,613	\$ 10,210
Operating grants and contributions	420	291			420	291
Capital grants and contributions	152	188	975	1,638	1,127	1,826
General revenues						
Property taxes	4,346	4,221			4,346	4,221
Other taxes and fees	587	828			587	828
Unrestricted grants	505	636			505	636
Overhead allocation	830	796	(830)	(796)		
Other	60	64	9	(158)	69	(94)
Total revenues	7,690	7,790	9,977	10,128	17,667	17,918
<b>EXPENSES</b>						
General government	1,644	1,451			1,644	1,451
Public safety	2,421	2,601			2,421	2,601
Public works	1,194	1,130			1,194	1,130
Planning and economic development	464	428			464	428
Recreation and parks	114	97			114	97
Interest on long-term debt	122	124			122	124
Electric			5,081	5,240	5,081	5,240
Water			755	812	755	812
Sewer			2,269	2,564	2,269	2,564
Stormwater			282	291	282	291
Total expenses	5,959	5,831	8,387	8,907	14,346	14,738
Change before transfers	1,731	1,959	1,590	1,221	3,321	3,180
Transfers		(1,692)		1,692		
Change in net position	\$ 1,731	\$ 267	\$ 1,590	\$ 2,913	\$ 3,321	\$ 3,180

### Governmental activities

Net position for the Town's governmental activities increased by \$1,731,366 during the fiscal year. The primary reasons for this increase mirror those highlighted in the following analysis of the General Fund.



## Business-type activities

During the fiscal year, the Town's net position for business-type activities increased \$1,589,719. Because the change in net position for the Enterprise Funds is an aggregate, for purposes of this management discussion and analysis, Electric, Water, Sewer, and Stormwater funds will be addressed individually below under the analysis of the Town's funds.

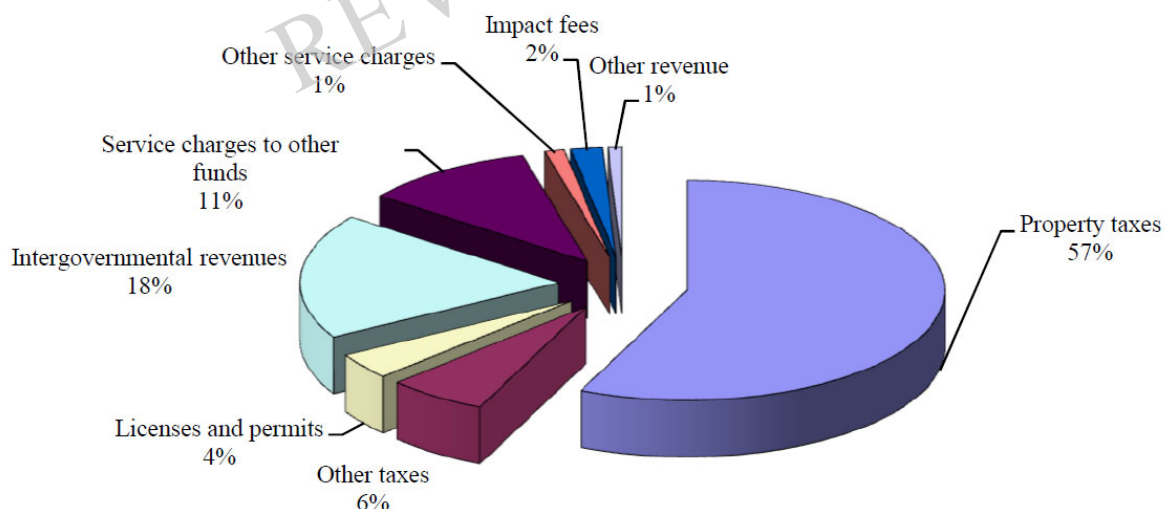
## **FINANCIAL ANALYSIS OF THE TOWN'S FUNDS**

### General Fund

For the year ended June 30, 2022, the general fund balance increased \$1,731,366.

General fund revenues by source were as follows:

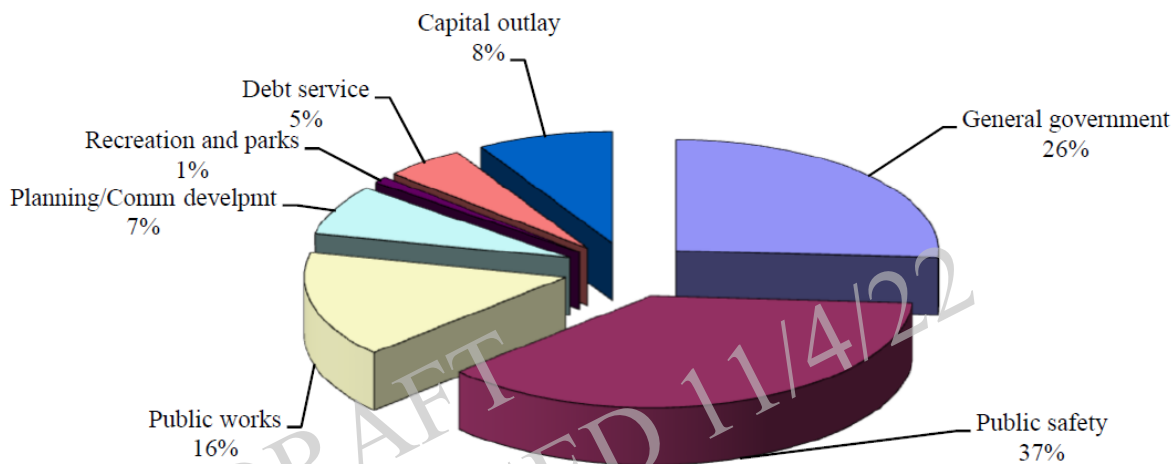
	2022		2021	
	\$	%	\$	%
Property taxes	\$ 4,378,624	56.71%	\$ 4,187,678	54.08%
Other taxes	481,428	6.23%	719,133	9.29%
Licenses and permits	296,214	3.84%	372,993	4.82%
Intergovernmental revenues	1,422,793	18.43%	1,342,650	17.34%
Service charges to other funds	830,323	10.75%	796,519	10.29%
Other service charges	94,150	1.22%	65,116	0.84%
Impact fees	151,492	1.96%	187,704	2.42%
Other revenue	66,390	0.85%	71,405	0.93%
Totals	\$ 7,721,414	100.00%	\$ 7,743,198	100.00%



General fund revenues decreased \$21,784 over the prior year. Significant changes for the year included decreases in State shared income taxes, licenses and permits, County appropriations, and impact fees.

General fund expenditures by program were as follows:

	2022		2021	
	\$	%	\$	%
General government	\$ 1,604,196	26.00%	\$ 1,385,513	23.23%
Public safety	2,289,711	37.10%	2,323,786	38.98%
Public works	950,852	15.41%	915,024	15.35%
Planning/Comm developmt	448,655	7.27%	397,048	6.66%
Recreation and parks	56,858	0.92%	40,466	0.68%
Debt service	305,779	4.96%	307,614	5.16%
Capital outlay	514,979	8.35%	591,997	9.93%
Totals	\$ 6,171,030	100.00%	\$ 5,961,448	100.00%



General fund expenditures increased from the prior year by \$209,582. The increase is a combination of increases in general government, public works, and planning and economic expenditures and a decrease in public safety and capital outlay expenditures.

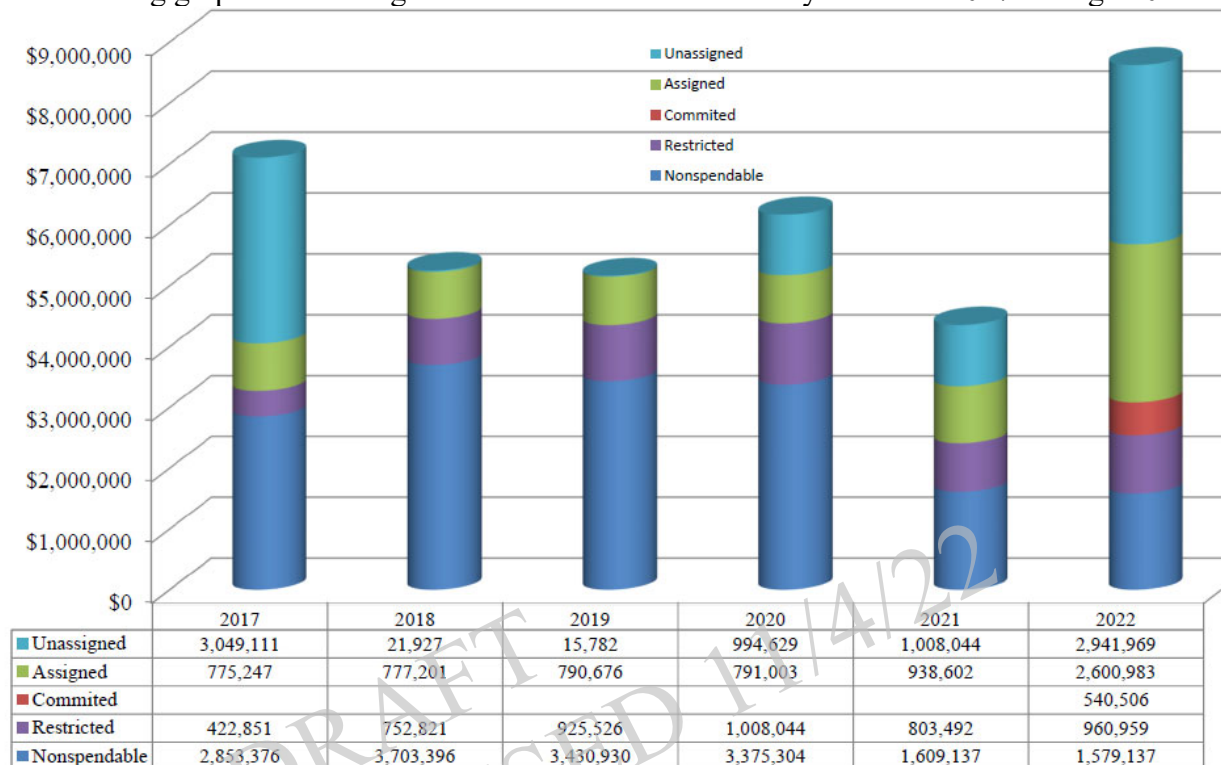
At the end of the year, the General fund had a fund balance of \$7,848,337 broken down as follows:

	<u>2022</u>	<u>2021</u>
Fund balances, end of year		
Nonspendable (due to/due from other funds)	\$ 1,579,137	\$ 1,609,137
Restricted (slots, impact fees)	960,959	803,492
Committed (disaster recovery, debt service)	540,506	
Assigned (insurance, community center, police forfeitures, stabilization, and capital reserves)	2,600,983	938,602
Unassigned	2,166,752	2,941,969
Total fund balances	<u>\$ 7,848,337</u>	<u>\$ 6,293,200</u>

During the year, the Town Council approved a general fund reserve policy to govern the establishment and maintenance of general fund reserves. Committed and assigned reserves were established for disaster recovery, debt service, stabilization, and capital reserves.

The unassigned fund balance of \$2,166,752 is the amount set aside for future purposes and is available for emergencies. The unassigned fund balance represents 4.3 months of operating expenses. Total unrestricted fund balances (assigned, committed, and unassigned) were \$5,308,241 and represents 10.5 months of operating expenses.

The following graph shows the general fund balance for the six years from 2017 through 2022.

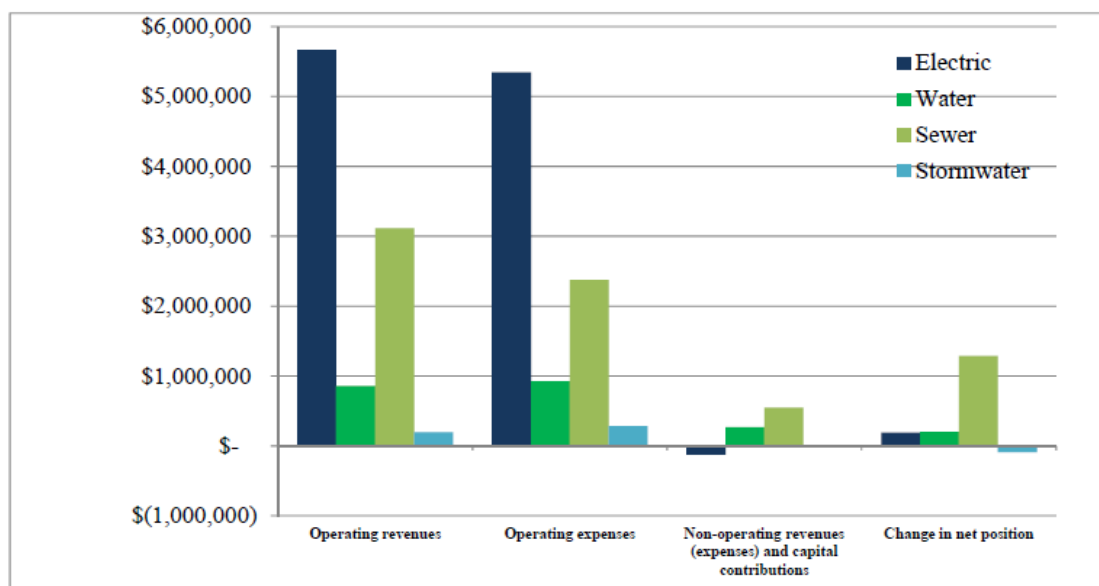


A comparison of revenues and expenditures for the general fund for a three-year period is shown on page 53 of the financial statements.

### Enterprise Funds

The Town operates four utilities and accounts for their activities in funds. The utilities are electric, water, sewer, and stormwater. For the year ended June 30, 2022, the enterprise funds had an increase in net position of \$614,973 (prior to contributions). Capital contributions from special connection fees were \$974,746 for the year resulting in an increase in net position of \$1,589,719.

The following graph shows operating revenues, operating expenses, non-operating revenues (expenses), capital contributions, and change in net position for the utilities.



	Electric	Water	Sewer	Stormwater	Total
Operating revenues	\$ 5,662,781	\$ 855,483	\$ 3,112,251	\$ 192,894	\$ 9,823,409
Operating expenses	\$ 5,345,352	\$ 921,688	\$ 2,371,150	\$ 281,889	\$ 8,920,079
Non-operating revenues (expenses) and capital contributions	\$ (127,774)	\$ 266,260	\$ 547,903	\$ 0	\$ 686,389
Change in net position	\$ 189,655	\$ 200,055	\$ 1,289,004	\$ (88,995)	\$ 1,589,719

Net position at the end of the year was \$27,508,877 broken down as follows:

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
Net position					
Invested in capital assets, net of debt	\$ 2,985,877	\$ 1,801,169	\$ 15,164,877	\$ 2,406,048	\$ 22,357,971
Restricted for capital projects		370,527	1,002,833		1,373,360
Unrestricted (deficit)	1,954,429	1,455,791	519,951	(152,625)	3,777,546
Total net position	\$ 4,940,306	\$ 3,627,487	\$ 16,687,661	\$ 2,253,423	\$ 27,508,877

### Electric Fund

The Electric Fund had an operating income of \$317,429 compared to an operating income of \$501,310 last year. Net position at June 30, 2022 was \$4,940,306, an increase of \$189,655.

Service charges decreased 4% from last year. It should be noted that revenues in a given fiscal year are not a true representation of kilowatts sold in that same fiscal year because you are always recovering power costs from prior years. Operating expenses decreased from last year by 2% due to decreases in personnel and contracted services expenses.

A comparison of revenues and expenses for a three-year period is shown on page 54 of the financial statements.

#### Water Fund

The Water Fund had an operating loss of \$66,205 and a total decrease in net position (before special connection fees) of \$64,215 compared to a net decrease last year of \$155,984.

Service charge revenues increased by 1% and operating expenses decreased by 5%. Expenses decreased personnel expenses and supplies and operating expenses.

Special connection fees of \$264,270 were received. These fees are restricted for capital projects and the repayment of debt.

A comparison of revenues and expenses for a three-year period is shown on page 55 of the financial statements.

#### Sewer Fund

The Sewer Fund had an operating income of \$741,101 and a total increase in net position (before special connection fees) of \$578,528 compared to a decrease in net position last year of \$359,309. Special connection fees of \$710,476 increased the overall change in net position to \$1,289,004.

Operating revenues increased 1% and operating expenses decreased \$278,613 due to decreases in personnel, contracted services, and depreciation expenses.

Special connection fees of \$710,476 were received in the current year. Special connection fees are restricted for capital projects and the repayment of debt.

A comparison of revenues and expenses for a three-year period is shown on page 56 of the financial statements.

At June 30, 2022, the Sewer Fund owes the General Fund \$1,406,287.

#### Stormwater Fund

The Stormwater Fund had an operating loss of \$88,995 compared to a loss in the prior year of \$101,512.

A comparison of revenues and expenses for a three-year period is shown on page 57 of the financial statements.

At June 30, 2022, the Stormwater Fund owes the General Fund \$172,850.

## BUDGETARY HIGHLIGHTS – GENERAL FUND

Actual revenues exceeded the amount budgeted by \$783,818 due to favorable variances in taxes, licenses and permits, intergovernmental revenues, service charges, impact fees, and earnings on investments. Actual expenditures were less than the amount budgeted by \$953,376.

A budgetary comparison schedule is included in the financial statements on page 48.

## CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

### Capital assets

At the end of the fiscal year, the Town had \$43,801,256, net of accumulated depreciation, invested in a broad range of capital assets.

Table 3  
Town of Berlin, Maryland's Net Capital Assets  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 4,185	\$ 4,143	\$ 6,907	\$ 6,907	\$ 11,092	\$ 11,050
Infrastructure	6,391	6,391	58,440	58,224	64,831	64,615
Buildings and improvements	4,459	4,390	780	780	5,239	5,170
Equipment	971	913	4,883	4,874	5,854	5,787
Vehicles	1,984	1,797	1,684	1,688	3,668	3,485
RTU assets	21				21	
Construction in progress	61	45	183	28	244	73
Less: accumulated depreciation	(6,891)	(6,444)	(41,701)	(39,935)	(48,592)	(46,379)
Total	<u>\$ 11,181</u>	<u>\$ 11,235</u>	<u>\$ 31,176</u>	<u>\$ 32,566</u>	<u>\$ 42,357</u>	<u>\$ 43,801</u>

This year's major capital asset additions included:

#### Governmental activities

- Town hall windows and blinds
- Police software and computer equipment
- Land on the east side of Flower Street
- Elgin Street sweeper
- Two 2021 Chevy Tahoe vehicles

#### Business-type activities

- Power plant building roof and relay replacement
- Franklin Avenue well #2
- Kubota RTV utility vehicle

## Long-term debt

At the end of the fiscal year, the Town had \$13,500,381 in general obligation bonds payable.

Table 4  
Town of Berlin, Maryland's Outstanding Debt  
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2022	2021	2022	2021	2022	2021	
General obligation bonds	\$ 3,068	\$ 3,251	\$ 10,432	\$ 11,176	\$ 13,500	\$ 14,427	-6%
Operating leases	14	18			14	18	
Total	<u>\$ 3,082</u>	<u>\$ 3,269</u>	<u>\$ 10,432</u>	<u>\$ 11,176</u>	<u>\$ 13,514</u>	<u>\$ 14,445</u>	-6%

The Town did not incur any new debt during the year.

## **CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS**

The Town approved a \$8.7 million general fund budget for fiscal year 2023. The tax rate remained at \$.815 per \$100 of assessed value. The budget represented an increase of 28% over the 2022 budget.

In July 2021, the Town was awarded \$4,794,272 as a result of the American Rescue Plan Act of 2020 (ARPA). Eligible uses for the funds include revenue replacement, COVID-19 expenditures, premium pay for essential workers and investments in water, sewer and broadband infrastructure. The Town has designated amounts to be used in subsequent years for various projects including the Broad Street lift station improvements, the wastewater treatment plant upgrade, and the purchase and installation of smart water meters.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Town of Berlin, Maryland, 10 William Street, Berlin, Maryland 21811.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF NET POSITION**

**JUNE 30, 2022**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 5,279,522	\$	\$ 5,279,522
Pooled cash and investments	431,999	9,148,698	9,580,697
Taxes receivable	125,045		125,045
Accounts receivable, net	65,721	1,461,396	1,527,117
Leases receivable, current		37,729	37,729
Internal balances	1,579,137	(1,579,137)	
Due from other governments	298,087		298,087
Inventories		216,064	216,064
Total current assets	<u>7,779,511</u>	<u>9,284,750</u>	<u>17,064,261</u>
Noncurrent assets			
Restricted cash	960,959	1,373,360	2,334,319
Leases receivable, noncurrent		729,922	729,922
Capital assets, net of accumulated depreciation	11,181,355	31,176,082	42,357,437
Total noncurrent assets	<u>12,142,314</u>	<u>33,279,364</u>	<u>45,421,678</u>
Total assets	<u>19,921,825</u>	<u>42,564,114</u>	<u>62,485,939</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred financing outflows - retirement	631,858	664,555	1,296,413
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable and accrued expenses	194,921	567,604	762,525
Current portion of accrued compensated absences	132,967	76,009	208,976
Accrued interest payable	11,305	56,836	68,141
Customer deposits		105,091	105,091
Current portion of bonds and leases payable	188,079	761,268	949,347
Total current liabilities	<u>527,272</u>	<u>1,566,808</u>	<u>2,094,080</u>
Noncurrent liabilities			
Bonds and leases payable, less current portion	2,893,799	9,670,843	12,564,642
Net pension liability	1,629,581	1,054,628	2,684,209
Accrued compensated absences, less current portion	44,982	27,031	72,013
Total noncurrent liabilities	<u>4,568,362</u>	<u>10,752,502</u>	<u>15,320,864</u>
Total liabilities	<u>5,095,634</u>	<u>12,319,310</u>	<u>17,414,944</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred financing inflows - retirement	1,062,660	687,729	1,750,389
Deferred grant revenue	453,681	1,960,116	2,413,797
Deferred lease revenue		752,638	752,638
	<u>1,516,341</u>	<u>3,400,483</u>	<u>4,916,824</u>
<b>NET POSITION</b>			
Net investment in capital assets	8,099,477	22,357,971	30,457,448
Restricted	960,959	1,373,360	2,334,319
Unrestricted	4,881,272	3,777,545	8,658,817
Total net position	<u>\$ 13,941,708</u>	<u>\$ 27,508,876</u>	<u>\$ 41,450,584</u>

The accompanying notes are an integral part of these financial statements.



**TOWN OF BERLIN, MARYLAND**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2022**

		Program Revenues			Net (Expense) Revenue and Changes in Net Position						
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total				
FUNCTIONS/PROGRAMS		Expenses									
GOVERNMENTAL ACTIVITIES											
General government	\$	1,643,990	\$	611,726	\$		\$	(880,772)			
Public safety		2,420,946		33,335		130,789		(2,256,822)			
Public works		1,193,892		23,608		241,418		(928,866)			
Planning and economic developme		464,250		121,157		48,326		(294,767)			
Recreation and parks		113,846						(113,846)			
Interest on long-term debt		121,674						(121,674)			
Total governmental activities		5,958,598		789,826		420,533		151,492	(4,596,747)		
BUSINESS-TYPE ACTIVITIES											
Electric		5,081,569		5,662,781				581,212	581,212		
Water		754,601		855,483		264,270		365,152	365,152		
Sewer		2,269,338		3,112,250		710,476		1,553,388	1,553,388		
Stormwater		281,889		192,894				(88,995)	(88,995)		
Total business-type activities		8,387,397		9,823,408		974,746		2,410,757	2,410,757		
Total	\$	14,345,995	\$	10,613,234	\$	420,533	\$	1,126,238	(4,596,747)	2,410,757	(2,185,990)
GENERAL REVENUES											
Taxes											
Property taxes								4,345,744			4,345,744
Public service taxes								69,583			69,583
State income taxes								411,845			411,845
Franchise fees								105,498			105,498
Grants and contributions not restricted to specific programs								504,875			504,875
Unrestricted investment earnings								55,492		3,980	59,472
Overhead allocation								830,323		(830,323)	
Gain on disposal of assets								4,753		5,304	10,057
Total general revenues and transfers								6,328,113		(821,039)	5,507,074
Change in net position								1,731,366		1,589,718	3,321,084
NET POSITION, BEGINNING OF YEAR								12,210,342		25,919,158	38,129,500
NET POSITION, END OF YEAR								\$ 13,941,708	\$	27,508,876	\$ 41,450,584

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND****BALANCE SHEET  
GOVERNMENTAL FUNDS****JUNE 30, 2022****ASSETS**

	General Fund	Special Revenue Fund	Total Governmental Funds
Cash and cash equivalents	\$ 5,279,521	\$	\$ 5,279,521
Pooled cash and investments	415,338	16,661	431,999
Taxes receivable	125,045		125,045
Accounts and notes receivable, net	65,721		65,721
Due from other governments	295,493	2,595	298,088
Due from other funds	1,579,137		1,579,137
Restricted cash	960,959		960,959
Total assets	<u>\$ 8,721,214</u>	<u>\$ 19,256</u>	<u>\$ 8,740,470</u>

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES,  
AND FUND BALANCES****LIABILITIES**

Accounts payable and accrued expenses	\$ 193,243	\$ 18,339	\$ 211,582
Accrued compensated absences	132,967		132,967
Total liabilities	<u>326,210</u>	<u>18,339</u>	<u>344,549</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred property taxes	109,647		109,647
Deferred grant revenue	437,020		437,020
	<u>546,667</u>		<u>546,667</u>

**FUND BALANCES**

Nonspendable	1,579,137		1,579,137
Restricted	960,959	917	961,876
Committed	540,506		540,506
Assigned	2,600,983		2,600,983
Unassigned	2,166,752		2,166,752
Total fund balance	<u>7,848,337</u>	<u>917</u>	<u>7,849,254</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,721,214</u>	<u>\$ 19,256</u>	<u>\$ 8,740,470</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION**

**JUNE 30, 2022**

Total fund balances, governmental funds \$ 7,849,254

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and are therefore not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. 11,181,355

Certain expenditures that reduce current financial resources are reported as expenditures in the fund financial statements, but are reported as deferred outflows of resources in the governmental activities of the Statement of Net Position:

Deferred financing outflows - retirement 631,858  
Deferred property taxes 109,647

Some liabilities and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the fund financial statements, but are included in the governmental activities in the Statement of Net Position.

Bonds payable and accrued interest (3,093,183)  
Compensated absences (44,982)  
Deferred financing inflows - retirement (1,062,660)  
Net pension liability (1,629,581)

Net position, governmental activities \$ 13,941,708

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2022**

	General Fund	Special Revenue Fund	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 4,860,052	\$	\$ 4,860,052
Licenses and permits	296,214		296,214
Intergovernmental revenues	1,422,793	6,109	1,428,902
Service charges	924,473		924,473
Impact fees	151,492		151,492
Earnings on investments	55,492		55,492
Miscellaneous	10,898		10,898
Total revenues	<u>7,721,414</u>	<u>6,109</u>	<u>7,727,523</u>
<b>EXPENDITURES</b>			
Current			
General government	1,604,196		1,604,196
Public safety	2,289,711	6,346	2,296,057
Public works	950,852		950,852
Planning and economic development	448,655		448,655
Recreation and parks	56,858		56,858
Debt service	305,779		305,779
Capital outlay	514,979		514,979
Total expenditures	<u>6,171,030</u>	<u>6,346</u>	<u>6,177,376</u>
Excess of revenues over (under) expenditures	1,550,384	(237)	1,550,147
<b>OTHER FINANCING SOURCES</b>			
Proceeds from disposal of capital assets	4,753		4,753
Net other financing sources	<u>4,753</u>		<u>4,753</u>
Net change in fund balance	1,555,137	(237)	1,554,900
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>6,293,200</u>	<u>1,154</u>	<u>6,294,354</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 7,848,337</u></u>	<u><u>\$ 917</u></u>	<u><u>\$ 7,849,254</u></u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF  
ACTIVITIES**

**YEAR ENDED JUNE 30, 2022**

Net change in fund balances, governmental funds \$ 1,554,900

Amounts reported for governmental activities in the statement of activities  
are different because:

Governmental funds report capital outlays as expenditures. However, in the  
Statement of Activities, the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense. This is the amount by which  
capital outlay expense (\$514,979) exceeded depreciation (\$586,069) in the  
current period. (71,090)

Changes in deferred outflows of resources presented in the governmental activities  
of the Statement of Activities. 182,361

Some expenses reported in the Statements of Activities do not require the use of  
current financial resources and these are not reported as expenditures in  
governmental funds:

Change in accrued interest payable 810  
Change in long-term compensated absences 111,237  
Change in net pension liability 699,545  
Change in deferred financing inflows (900,790)

Governmental funds do not present revenues that are not available to pay current  
obligations. In contrast, such revenues are reported in the Statement of Activities  
when earned:

Change in deferred property taxes (32,880)

Governmental funds report repayment of debt principal as an expenditure. In  
contrast, the Statement of Activities treats such repayments as a reduction in  
long-term liabilities. 187,273

Change in net position, governmental activities \$ 1,731,366

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

**JUNE 30, 2022**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>ASSETS</b>					
Current assets					
Pooled cash and investments	\$ 3,728,598	\$ 3,151,987	\$ 1,926,240	\$ 341,873	\$ 9,148,698
Accounts receivable, net of allowance	784,739	127,222	517,351	32,084	1,461,396
Leases receivable, current		37,729			37,729
Inventory	150,656	53,243	12,165		216,064
Total current assets	<u>4,663,993</u>	<u>3,370,181</u>	<u>2,455,756</u>	<u>373,957</u>	<u>10,863,887</u>
Noncurrent assets					
Restricted cash		370,527	1,002,833		1,373,360
Leases receivable, noncurrent		729,922			729,922
Capital assets, net of accumulated depreciation	4,565,977	1,801,169	22,402,888	2,406,048	31,176,082
Total noncurrent assets	<u>4,565,977</u>	<u>2,901,618</u>	<u>23,405,721</u>	<u>2,406,048</u>	<u>33,279,364</u>
Total assets	<u>9,229,970</u>	<u>6,271,799</u>	<u>25,861,477</u>	<u>2,780,005</u>	<u>44,143,251</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred financing outflows - retirement	<u>313,572</u>	<u>105,947</u>	<u>217,275</u>	<u>27,761</u>	<u>664,555</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued expenses	409,350	23,254	114,290	20,710	567,604
Accrued compensated absences	41,242	17,112	17,655		76,009
Accrued interest payable	15,937		40,899		56,836
Customer deposits	105,091				105,091
Current portion of bonds payable	358,000		403,268		761,268
Total current liabilities	<u>929,620</u>	<u>40,366</u>	<u>576,112</u>	<u>20,710</u>	<u>1,566,808</u>
Noncurrent liabilities					
Bonds payable	2,836,100		6,834,743		9,670,843
Due to other funds			1,406,287	172,850	1,579,137
Net pension liability	497,634	168,132	344,808	44,054	1,054,628
Accrued compensated absences	15,376	7,365	4,290		27,031
Total noncurrent liabilities	<u>3,349,110</u>	<u>175,497</u>	<u>8,590,128</u>	<u>216,904</u>	<u>12,331,639</u>
Total liabilities	<u>4,278,730</u>	<u>215,863</u>	<u>9,166,240</u>	<u>237,614</u>	<u>13,898,447</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred financing inflows - retirement	324,506	109,642	224,852	28,729	687,729
Deferred grant revenue		1,672,116		288,000	1,960,116
Deferred lease revenue		752,638			752,638
	<u>324,506</u>	<u>2,534,396</u>	<u>224,852</u>	<u>316,729</u>	<u>3,400,483</u>
<b>NET POSITION</b>					
Net investment in capital assets	2,985,877	1,801,169	15,164,877	2,406,048	22,357,971
Restricted for capital projects		370,527	1,002,833		1,373,360
Unrestricted (deficit)	<u>1,954,429</u>	<u>1,455,791</u>	<u>519,950</u>	<u>(152,625)</u>	<u>3,777,545</u>
Total net position	<u>\$ 4,940,306</u>	<u>\$ 3,627,487</u>	<u>\$ 16,687,660</u>	<u>\$ 2,253,423</u>	<u>\$ 27,508,876</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2022**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>REVENUES</b>					
Service charges	\$ 5,425,559	\$ 743,264	\$ 2,326,746	\$ 192,047	\$ 8,687,616
Sales and services	200,660	17,691			218,351
Hauler fees			751,356		751,356
Interest on delinquent accounts	26,163	7,057	23,756	798	57,774
Miscellaneous	10,399	87,471	10,392	49	108,311
Total revenues	<u>5,662,781</u>	<u>855,483</u>	<u>3,112,250</u>	<u>192,894</u>	<u>9,823,408</u>
<b>EXPENSES</b>					
Purchased power	2,992,341				2,992,341
Personnel expenses	859,223	307,758	597,063	82,994	1,847,038
Supplies and operating	388,242	149,351	413,535	10,106	961,234
Professional services	118,523			18,842	137,365
Contracted services	45,095	23,735	44,547	15,288	128,665
Insurance	23,200	9,640	20,213	1,200	54,253
Repairs and maintenance	27,972	77,053	75,309		180,334
Depreciation	499,199	187,064	948,804	153,459	1,788,526
General overhead	391,557	167,087	271,679		830,323
Total expenses	<u>5,345,352</u>	<u>921,688</u>	<u>2,371,150</u>	<u>281,889</u>	<u>8,920,079</u>
Operating income (loss)	<u>317,429</u>	<u>(66,205)</u>	<u>741,100</u>	<u>(88,995)</u>	<u>903,329</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest income		1,990	1,990		3,980
Interest expense	(127,774)		(169,867)		(297,641)
Gain on disposal of assets			5,304		5,304
Net nonoperating revenues (expenses)	<u>(127,774)</u>	<u>1,990</u>	<u>(162,573)</u>		<u>(288,357)</u>
Income (loss) before contributions	<u>189,655</u>	<u>(64,215)</u>	<u>578,527</u>	<u>(88,995)</u>	<u>614,972</u>
Capital contributions - special connection fees		<u>264,270</u>	<u>710,476</u>		<u>974,746</u>
Change in net position	<u>189,655</u>	<u>200,055</u>	<u>1,289,003</u>	<u>(88,995)</u>	<u>1,589,718</u>
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>4,750,651</u>	<u>3,427,432</u>	<u>15,398,657</u>	<u>2,342,418</u>	<u>25,919,158</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 4,940,306</u>	<u>\$ 3,627,487</u>	<u>\$ 16,687,660</u>	<u>\$ 2,253,423</u>	<u>\$ 27,508,876</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF BERLIN, MARYLAND**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

**YEAR ENDED JUNE 30, 2022**

	Electric Fund	Water Fund	Sewer Fund	Stormwater Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 5,904,089	\$ 781,996	\$ 3,042,084	\$ 181,910	\$ 9,910,079
Other receipts	10,399	1,744,574	10,393	288,049	2,053,415
Payments to suppliers	(3,563,543)	(273,301)	(547,226)	(26,736)	(4,410,806)
Payments to employees	(1,052,855)	(364,756)	(723,542)	(102,033)	(2,243,186)
Payments for interfund services	(391,557)	(167,087)	(271,679)		(830,323)
Net cash provided by operating activities	906,533	1,721,426	1,510,030	341,190	4,479,179
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Interfund borrowings			(10,000)	(20,000)	(30,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest income		1,990	1,990		3,980
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets	(146,899)	(175,765)	(62,895)	(12,650)	(398,209)
Proceeds from the sale of capital assets			5,304		5,304
Principal paid on long-term debt	(348,200)		(395,456)		(743,656)
Interest paid on long-term debt	(129,494)		(172,603)		(302,097)
Capital contributions - special connection fees		264,270	710,476		974,746
Net cash provided (used) by capital and related financing activities	(624,593)	88,505	84,826	(12,650)	(463,912)
Net increase in cash	281,940	1,811,921	1,586,846	308,540	3,989,247
<b>CASH, BEGINNING OF YEAR</b>	3,446,658	1,710,593	1,342,227	33,333	6,532,811
<b>CASH, END OF YEAR</b>	<u>\$ 3,728,598</u>	<u>\$ 3,522,514</u>	<u>\$ 2,929,073</u>	<u>\$ 341,873</u>	<u>\$ 10,522,058</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>					
Operating income (loss)	\$ 317,429	\$ (66,205)	\$ 741,101	\$ (88,995)	\$ 903,330
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	499,199	187,064	948,804	153,459	1,788,526
Leases receivable		(767,651)			(767,651)
Deferred financing outflows - retirement	(170,248)	(58,924)	(119,250)	(14,573)	(362,995)
Deferred financing inflows - retirement	272,893	92,708	189,552	23,980	579,133
Deferred lease revenue		752,638			752,638
Deferred grant revenue		1,672,116		288,000	1,960,116
(Increase) decrease in assets					
Accounts receivable	250,315	13,984	(59,774)	(10,935)	193,590
Inventory	23,176	(4,486)	74		18,764
Increase (decrease) in liabilities					
Accounts payable and accrued expenses	(287,623)	(99,818)	(190,477)	(9,746)	(587,664)
Customer deposits	1,392				1,392
Net cash provided by operating activities	<u>\$ 906,533</u>	<u>\$ 1,721,426</u>	<u>\$ 1,510,030</u>	<u>\$ 341,190</u>	<u>\$ 4,479,179</u>

The accompanying notes are an integral part of these financial statements.



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Town of Berlin, Maryland, (the “Town”), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The basic criteria for including component units in the Town’s financial statements are the exercise of oversight responsibility over such units by the Town’s elected officials and the scope of public services as it pertains to the activities benefiting the residents within the geographic boundaries of the Town. Oversight responsibility embraces such factors as financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Based on the above criteria as set forth by the GASB, the Town of Berlin, Maryland has no component units.

Basis of Presentation

Government-wide financial statements - The statement of net position and the statement of activities display information about the Town. These statements include the financial activities of the overall government. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and revenues for the different business-type activities of the Town and for each function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Basis of Presentation (continued)

Fund financial statements - The fund financial statements provide information about the Town's funds. Separate statements for each fund category – governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and proprietary funds, each displayed in a separate column. Any remaining governmental and proprietary funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as grants and investment earnings, result from nonexchange transactions.

The Town reports the following major governmental fund: general fund. This is the primary operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

The Town reports the following major proprietary funds: electric, water, sewer, and stormwater. These funds account for the operation and management of the electric, water, sewer, and stormwater departments.

The Town reports the following non-major governmental fund: special revenue fund. This fund accounts for state and federal grants with specific compliance restrictions.

Measurement Focus, Basis of Accounting

The government-wide and proprietary fund statements are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all the eligibility requirements have been satisfied.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Measurement Focus, Basis of Accounting (continued)

The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year end. Property taxes, charges for services, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgetary Data

The Town's budgetary year begins July 1 of each year. By Town Ordinance, the Council must approve a budget for the succeeding year by June 30 after holding at least two public hearings. Appropriations lapse at year-end unless obligated or encumbered. Expenditures in excess of amounts appropriated for or transferred to a general classification of expenditures in the budget are prohibited by the Town's charter. Budget amendments can be made during the year, but must be approved by the Mayor and Council. Appropriations from prior year fund balance are recorded as other financing sources for budgetary purposes.

The general fund budget is adopted on a basis consistent with generally accepted accounting principles for governmental funds. No budget is adopted or required for the special revenue fund.

Cash Equivalents

The Town treats certificates of deposit with original maturities of 90 days or less and investments in repurchase agreements with short-term maturities as cash equivalents for purposes of preparing the cash flow statement.

Restricted Cash

Restricted cash in the general fund consists of impact fees set aside for future capital projects and slots revenue restricted by the State of Maryland. Restricted cash in the enterprise funds consists of EDU escrow deposits.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Allowance for Uncollectible Accounts

Provision is made for estimated uncollectible electric, water, sewer, and stormwater charges and miscellaneous accounts receivable based upon the Town's determination of individual accounts not likely to be collected. At June 30, 2022, the allowance in the General Fund was \$27,355 and the Enterprise Fund was \$112,519.

Inventories

Inventories of supplies are stated at cost at year-end as determined by the first-in, first-out method. Inventories are charged to expense when consumed, rather than when purchased or donated.

Deferred Inflows and Outflows of Resources

The Town reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to a future period. The Town has three types of items that qualify for reporting in this category: (a) deferred property taxes which are not recognized until available (collected not later than 60 days after the end of the Town's fiscal year), (b) deferred financing inflows related to the retirement plan, and (c) deferred antenna leases.

The Town may report decreases in net assets that relate to a future period as deferred outflows of resources in a separate section of its government-wide and proprietary statements of net position or the governmental funds balance sheet. The Town has one item that qualifies for reporting in this category: deferred financing outflows related to the retirement plan.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Maryland State Retirement and Pension System (MSRPS), and additions to/deductions from MSRPS's fiduciary net position have been determined on the same basis as they are reported by MSRPS.

Property Taxes

Real and personal property taxes are calculated based on the assessable basis of the property as of the January 1 preceding the fiscal year which begins July 1. The taxes are levied July 1 of each year and are due October 1 with penalties charged on payments not received by October 1.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. General infrastructure assets, such as streets, curbs, gutters, storm drains, traffic lighting systems and similar assets, acquired after June 30, 2000 are capitalized in the government-wide financial statements. The Town has established a \$5,000 minimum threshold amount for capitalization. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives. Leased equipment is amortized over the life of the lease.

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	10 - 50 years
Buildings and improvements	10 - 40 years
Machinery and equipment	5 - 10 years
Transportation equipment	5 - 15 years
Leased equipment (Right-to-use)	Life of lease

Accrued Compensated Absences

The Town accrues a liability in the government-wide, governmental and proprietary fund statements for certain compensated absences (vacation and compensatory time) that have been earned but not yet paid. Sick pay, which is earned but not payable at separation, is not included.

Capital Contributions - Enterprise Funds

Capital contributions in the water and sewer funds consist of special connection fees that were assessed for payment of debt service costs and capital improvements to the water and sewer plants. Interest earned that is attributable to the special connections fees is reported in the water and sewer funds.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Government-Wide and Proprietary Fund Net Position

Government-wide and proprietary fund net positions are divided into three components as follows:

Net investment in capital assets - consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted - consists of assets that are restricted by enabling legislation. In the governmental activities, this amount represents impact fees that are restricted for use on future capital projects and slots revenue that is restricted by the State of Maryland. In the business-type activities, this amount represents EDU escrow deposits.

Unrestricted - all other not reported in the above categories.

When an expense is incurred that can be paid using either restricted or unrestricted net position, the Town's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable fund balance - amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

Restricted fund balance - amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

Committed fund balance - amounts that can be spent only for specific purposes determined by a formal action of the Mayor and Council.

Assigned fund balance - amounts the Mayor and Council intend to use for specific purposes that do not meet the criteria to be classified as restricted or committed.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**BASIS OF PRESENTATION AND  
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Governmental Fund Balances (continued)

Unassigned fund balance - amounts that are available for any purpose; these amounts can be reported only in the Town's General Fund.

In governmental funds, the Town's policy is to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications (committed and then assigned fund balances) before using unassigned fund balances.

Adoption of GASB Statement No. 87, *Leases*

Effective July 1, 2021, the Town adopted the new lease accounting guidance in GASB Statement No. 87, *Leases*. The new guidance requires recognition of certain lease assets and liabilities that were previously classified as operating leases. As a result of the adoption of the new guidance, the Town recognized as of July 1, 2021 the following:

- a. Leases receivable of \$805,814 which represents the present value of the remaining lease payments discounted using the Town's incremental borrowing rate,
- b. Deferred inflows of resources of \$805,814 which represents the original leases receivable,
- c. Operating leases payable of \$17,588 which represents the present value of the remaining lease payments discounted using the Town's incremental borrowing rate, and
- d. Leased equipment of \$20,864 which represents the original lease payable net of accumulated amortization of \$3,276.

**DEPOSITS AND INVESTMENTS**

The Town follows the State of Maryland laws related to types of deposits and investments, selection of depositories, and collateral requirements. The Annotated Code of Maryland requires that deposits with financial institutions be fully collateralized. Full collateralization is necessary to minimize the risk of loss of a deposit in the event of the default of a financial institution.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As of June 30, 2022, \$7,831,645 of the Town's deposits were exposed to custodial credit risk. These amounts were not covered by the Federal Deposit Insurance Corporation (FDIC) but were collateralized with securities held by the pledging financial institution's trust department, but not in the Town's name.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 4,142,914	\$ 41,777	\$	\$ 4,184,691
Construction in progress	44,864	16,180		61,044
Total capital assets not being depreciated	4,187,778	57,957		4,245,735
<i>Capital assets being depreciated</i>				
Infrastructure	6,391,391			6,391,391
Buildings and improvements	4,389,795	68,988		4,458,783
Equipment	913,262	58,180		971,442
Vehicles	1,796,783	329,854	142,343	1,984,294
Leased equipment	20,864			20,864
Total capital assets being depreciated	13,512,095	457,022	142,343	13,826,774
Less accumulated depreciation for:				
Infrastructure	3,109,814	214,770		3,324,584
Buildings and improvements	1,358,450	191,638		1,550,088
Equipment	698,804	42,475		741,279
Vehicles	1,277,084	133,012	142,343	1,267,753
Leased equipment	3,276	4,174		7,450
Total accumulated depreciation	6,447,428	586,069	142,343	6,891,154
Total capital assets being depreciated, net	7,064,667	(129,047)		6,935,620
Governmental activities capital assets, net	<u>\$ 11,252,445</u>	<u>\$ (71,090)</u>	<u>\$</u>	<u>\$ 11,181,355</u>

Construction in progress in the governmental activities includes the Decatur Street realignment, Stephen Decatur park comfort station, and Esham Avenue roadway evaluations.



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities</b>				
<b><u>Electric:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 304,510	\$	\$	\$ 304,510
Total capital assets not being being depreciated	304,510			304,510
<i>Capital assets being depreciated</i>				
Infrastructure	14,566,445	146,899		14,713,344
Buildings and improvements	766,456			766,456
Equipment	3,476,684			3,476,684
Vehicles	776,783			776,783
Total capital assets being depreciated	19,586,368	146,899		19,733,267
Less accumulated depreciation for:				
Infrastructure	12,380,770	288,461		12,669,231
Buildings and improvements	570,234	23,450		593,684
Equipment	1,508,239	141,810		1,650,049
Vehicles	513,358	45,478		558,836
Total accumulated depreciation	14,972,601	499,199		15,471,800
Total capital assets being depreciated, net	4,613,767	(352,300)		4,261,467
Electric activities, capital assets, net	4,918,277	(352,300)		4,565,977

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Sewer:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	3,495,233			3,495,233
Construction in progress	8,559	21,475		30,034
Total capital assets not being depreciated	3,503,792	21,475		3,525,267
<i>Capital assets being depreciated</i>				
Infrastructure	38,285,131	22,641		38,307,772
Buildings and improvements	1,510			1,510
Equipment	1,058,753			1,058,753
Vehicles	693,734	18,779	22,060	690,453
Total capital assets being depreciated	40,039,128	41,420	22,060	40,058,488
Less accumulated depreciation for:				
Infrastructure	18,756,910	885,940		19,642,850
Buildings and improvements	1,510			1,510
Equipment	843,680	38,070		881,750
Vehicles	652,023	24,794	22,060	654,757
Total accumulated depreciation	20,254,123	948,804	22,060	21,180,867
Total capital assets being depreciated, net	19,785,005	(907,384)		18,877,621
Sewer, capital assets, net	23,288,797	(885,909)		22,402,888

Construction in progress in the Sewer Fund includes the William Street pump station project and the Broad Street lift station.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Water:</u></b>				
<i>Capital assets not being depreciated</i>				
Land	82,039			82,039
Construction in progress	19,281	120,524		139,805
Total capital assets not being depreciated	101,320	120,524		221,844
<i>Capital assets being depreciated</i>				
Infrastructure	5,373,121	55,241		5,428,362
Buildings and improvements	11,781			11,781
Equipment	338,380			338,380
Vehicles	190,672			190,672
Total capital assets being depreciated	5,913,954	55,241		5,969,195
Less accumulated depreciation for:				
Infrastructure	3,811,086	156,659		3,967,745
Buildings and improvements	10,265	275		10,540
Equipment	207,142	17,480		224,622
Vehicles	174,313	12,650		186,963
Total accumulated depreciation	4,202,806	187,064		4,389,870
Total capital assets being depreciated, net	1,711,148	(131,823)		1,579,325
Water, capital assets, net	1,812,468	(11,299)		1,801,169

Construction in progress in the Water Fund includes the Powellton Avenue well building addition, the Broad Street lift station pump, water valves at Harrison and North Main Street, Branch Street well number three, and smart water meter upgrades.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**CAPITAL ASSETS (continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b><u>Stormwater:</u></b>				
<i>Capital assets not being depreciated</i>				
Construction in progress		12,649		12,649
Total capital assets not being depreciated		12,649		12,649
<i>Capital assets being depreciated</i>				
Land improvements	3,025,249			3,025,249
Vehicles	26,352			26,352
Total capital assets being depreciated	3,051,601			3,051,601
Less accumulated depreciation for:				
Land improvements	480,588	151,262		631,850
Vehicles	24,156	2,196		26,352
Total accumulated depreciation	504,744	153,458		658,202
Total capital assets being depreciated, net	2,546,857	(153,458)		2,393,399
Water, capital assets, net	2,546,857	(140,809)		2,406,048
 Business-type activities				
Capital assets, net	32,566,399	(1,390,317)		31,176,082

Construction in progress in the Stormwater Fund includes the Washington Street storm drain replacement.

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 36,330
Public safety	225,089
Public works	262,815
Planning and community development	4,847
Recreation and parks	56,988
	<u>\$ 586,069</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**FUND BALANCES**

Nonspendable funds are the net of amounts due from/due to other funds as these will not be available to pay current expenditures.

Restricted fund balances are state slots revenue that is restricted by the State of Maryland and impact fees that are restricted for use on capital projects and debt service by Town ordinance.

Committed fund balances consist of \$250,234 set aside for disaster recovery and \$290,272 for debt service.

Assigned fund balances are monies that the Mayor and Council have designated for the payment of the following:

Health insurance	\$ 365,788
Drug use prevention (police forfeitures)	29,898
Community Center	377,380
Stabilization	1,472,934
Capital reserve	102,033
Surplus funds used in FY23 budget	252,950
	<u>\$ 2,600,983</u>

**INTERNAL BALANCES AND ACTIVITY**

Balances due to/from other funds at June 30, 2022 consist of the following:

	June 30, 2021	Increase (Decrease)	June 30, 2022
Due to the general fund from the sewer fund	<u>\$ 1,416,287</u>	<u>\$ (10,000)</u>	<u>\$ 1,406,287</u>
Due to the general fund from the stormwater fund	<u>\$ 192,850</u>	<u>\$ (20,000)</u>	<u>\$ 172,850</u>

During fiscal year 2022 repayments to the sewer fund of \$10,000 and to the Stormwater fund of \$20,000 were made. The remaining balances due to the general fund are not expected to be repaid within one year.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**LONG-TERM DEBT**

Changes in long-term obligations for the year June 30, 2022 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
General obligation bonds	3,251,563		183,293	3,068,270
Operating leases	17,588		3,980	13,608
	<u>\$ 3,269,151</u>	<u>\$</u>	<u>\$ 187,273</u>	<u>\$ 3,081,878</u>
<b>Business-type Activities:</b>				
<b>Electric</b>				
General obligation bonds	\$ 3,542,300	\$	\$ 348,200	\$ 3,194,100
<b>Sewer</b>				
General obligation bonds	7,633,467		395,456	7,238,011
	<u>\$ 11,175,767</u>	<u>\$</u>	<u>\$ 743,656</u>	<u>\$ 10,432,111</u>

**Governmental Activities**

Bonds payable consists of the following:

	Principal Balance Outstanding at June 30, 2022
Public improvement bonds of 2002 payable to the U.S. Department of Agriculture. The original obligations are dated September 26, 2002. Debt is amortized over 40 years at an interest rate of 4.75%. Interest and principal is due quarterly, with payments ranging from \$362 to \$1,026 through September 26, 2042.	\$ 458,300
Bond anticipation note payable to the bank for the street improvement project, not to exceed \$1,700,000. The original obligation is dated November 1, 2009. Interest at 4.07% is due quarterly. The maturity date is November 1, 2024.	209,970
Public improvement bonds of 2016 payable to the Bank of Ocean City for the purchase of property. The original obligations are dated January 22, 2016. Debt is amortized over 30 years at an interest rate of 3.50%. Interest and principal is due annually, with principal payments of \$100,000 through December 1, 2045.	2,400,000
Total Governmental Activities	<u>\$ 3,068,270</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**LONG-TERM DEBT (continued)**

**Business-type Activities – Electric Fund**

	Principal Balance Outstanding at June 30, 2022
2015 bonds payable to the Maryland Department of Housing and Community Development dated August 27, 2015 for \$2,288,100. Proceeds were used to refinance 2004 bonds payable. Debt is amortized over 19 years at an interest rate averaging 3.24%. Interest and principal is due semi-annually, with total annual payments ranging from \$19,251 to \$165,546 through April 1, 2034.	\$ 1,614,000
Infrastructure financing bonds of 2007 payable to the Maryland Department of Community Development. This obligation was used to refinance general obligation bonds for 1995. The original obligation is dated November 14, 2007 in the amount of \$944,200. Debt is amortized from 8 to 20 years at an interest rate of 4.125%. Interest and principal is due semi-annually with total annual payments ranging from \$90,970 to \$97,980. Payment is shared by the electric, water, and sewer funds. The maturity dates range from May 1, 2015 to May 1, 2027.	132,000
Local government infrastructure bonds of 2012 payable to the Maryland Department of Housing and Community Development. Proceeds were used to refinance general obligation bonds of 1999. The original obligations are dated May 17, 2012 in the amount of \$1,431,232. Debt is amortized over 17 years. Interest rates range from 1.41% to 3.94%. Interest is due semi-annually with principal payments due annually, ranging from \$2,098 to \$106,500 through May 1, 2029.	671,100
Local government infrastructure bonds of 2012 payable to the Maryland Department of Housing and Community Development. Proceeds were used to refinance general obligation bonds of 1998. The original obligations are dated May 17, 2012 in the amount of \$1,820,652. Debt is amortized over 16 years. Interest rates range from 1.41% to 3.94%. Interest is due semi-annually with principal payments due annually, ranging from \$2,778 to \$141,000 through May 1, 2028.	777,000
Total Electric Fund	3,194,100

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**LONG-TERM DEBT (continued)**

**Business-type Activities – Sewer Fund**

	Principal Balance Outstanding at June 30, 2022
Real property acquisition bond payable to an individual. This obligation is being used to finance the purchase of real property for use in the spray irrigation project. The original obligation is dated December 15, 2010 in the amount of \$500,000. Debt is amortized over 25 years at an interest rate of 8.422%. Interest and principal is due monthly with payments in the amount of \$4,045. The maturity date is January 2036.	375,921
Bond payable to the U.S. Department of Agriculture. This obligation was used to fund the lagoon liner and wastewater treatment plant projects. The original obligation is dated November 16, 2010 in the amount of \$5,988,000. Interest and principal is due in semi-annual payments of \$113,952 at an interest rate of 2.25%. The maturity date is November 2050.	4,772,822
Loan payable to the U.S. Department of Agriculture to fund construction of Phase I of the spray irrigation project. The original obligation is dated August 24, 2011 in the amount of \$2,462,000. Debt is amortized over 40 years at an interest rate of 2.5%. Interest payments are due semi-annually with principal payments being due semi-annually beginning February 2013. Payments range from \$30,775 to \$50,373, maturing August 2050.	174,268
Loan payable to Maryland Department of the Environment. This loan is being used to fund construction of Phase II of the spray irrigation project. Total amount available to draw is \$3,207,000. Interest payments at .80% are due in semi-annual payments. Principal payments begin annually February 2015. The maturity date is February 2033.	1,915,000
Total Sewer Fund	7,238,011
Total long-term debt - Business-type Activities	\$ 10,432,111



**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**LONG-TERM DEBT (continued)**

Operating leases

The City is leasing various copiers and printers under operating leases with a balance of \$13,608 expiring in 2026. The asset and liability are recorded at the present value of the future lease payments of \$20,864. The assets are amortized over the life of the lease. Amortization of the assets under operating leases is included in depreciation expense.

Debt Service Requirements

Principal and interest requirements to amortize bond and lease obligations as of June 30, 2022 are as follows:

Year Ending	Governmental Activities			
	General Obligation Bonds		Operating Leases	
	Principal	Interest	Principal	Interest
2023	\$ 183,937	\$ 110,900	\$ 4,142	\$ 469
2024	184,611	104,088	4,311	300
2025	185,287	96,822	4,486	125
2026	116,058	91,157	669	11
2027	116,834	86,880		
2028-2032	597,198	369,183		
2033-2037	623,082	255,588		
2038-2042	655,859	135,273		
2043-2046	405,404	28,203		
	<u>\$ 3,068,270</u>	<u>\$ 1,278,094</u>	<u>\$ 13,608</u>	<u>\$ 905</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**LONG-TERM DEBT (continued)**

Principal and interest requirements to amortize all Business-type Activities debt outstanding as of June 30, 2022 are as follows:

<b>Business-Type Activities</b>			
<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 761,268	\$ 283,021	\$ 1,044,289
2024	760,400	262,875	1,023,275
2025	698,918	243,597	942,515
2026	671,461	223,519	894,980
2027	692,040	204,359	896,399
2027 - 2032	2,806,759	745,059	3,551,818
2033 - 2037	1,404,530	389,184	1,793,714
2038 - 2042	886,854	252,666	1,139,520
2043 - 2047	991,829	147,691	1,139,520
2048 - 2051	758,052	34,345	792,397
	<u>\$ 10,432,111</u>	<u>\$ 2,786,316</u>	<u>\$ 13,218,427</u>

**INTEREST COST - ENTERPRISE FUND**

Where applicable, the Town follows the policy of capitalizing interest as a component of the cost of property, plant, and equipment constructed for its own use. During the year ended June 30, 2022, total interest incurred and paid in the Enterprise Fund was \$297,641 all of which was charged to operations.

**CONDUIT DEBT**

The Town has issued tax exempt conduit Hospital Revenue Bond 2017 Series in the principal amount of \$10,000,000. The proceeds were loaned to Atlantic General Hospital Corporation (AGH) for certain capital projects pursuant to a financing agreement dated September 1, 2017. The bond is secured by a pledge of specific revenues and a lien on the financed property. The Town is not obligated in any manner for the repayment of the bond. Accordingly, the bond is not a liability to the Town and not reported in the accompanying financial statements.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2022**

**INTERNAL CHARGES AND SERVICES**

The Town provides administrative services to the proprietary funds for certain services paid in the general fund. Also, a payment in lieu of taxes of \$92,249 is charged to the Electric Fund. The total services billed for the year ended June 30, 2022 were as follows:

<u>Service Type</u>	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Stormwater Fund</u>	<u>Total</u>
Administrative services	<u>\$ 391,557</u>	<u>\$ 167,087</u>	<u>\$ 271,679</u>	<u>\$</u>	<u>\$ 830,323</u>

**ANTENNA LEASE AGREEMENTS**

The Town has entered into lease agreements expiring in 2053 and 2026 with AT&T Wireless and T-Mobile for the use of the Town's water tower for wireless antennas and transmission lines. The lease receivables and deferred inflows of resources are recorded at the present value of the lease payments. The deferred inflow of resources is being amortized over the life of the lease. Amortization is included in antenna rental income in the water fund.

As of June 30, 2022, the balance of antenna leases receivable were \$767,651.

The Town has entered into a lease agreement expiring in 2023 with Bryan Brushmiller for use of a room and parking lot at the Town's old Tyson building. Total lease payments billed for the year ended June 30, 2022 were \$90,155. The lease was terminated by the Town effective September 13, 2022.

A maturity analysis of all future lease payments for the term of the leases is as follows:

	<u>Principal</u>	<u>Interest</u>
Year ended June 30:		
2023	\$ 37,729	\$ 30,019
2024	39,672	28,475
2025	41,698	26,851
2026	29,717	25,262
2027	16,969	24,445
All subsequent years	<u>601,866</u>	<u>270,608</u>
Total minimum lease payments to be received	<u>\$ 767,651</u>	<u>\$ 405,660</u>

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**RETIREMENT AND PENSION PLANS**

General information about the pension plan

*Plan description.* Employees of the Town are covered by the Pension System for Employees of the State of Maryland or the Employees' Retirement System of the State of Maryland. These systems are part of the Maryland State Retirement and Pension System (MSRPS), and are cost-sharing multiple-employer public employee retirement systems. The plan is administered by the State Retirement Agency (the Agency). Responsibility for the administration and operation of the MSRPS is vested in a 15-member Board of Trustees. The MSRPS was established by the State Personnel and Pensions Article of the Annotated Code of Maryland. The Agency issued a publicly available financial report that includes basic financial statements and required supplementary information for the MSRPS. This report can be found at <https://sra.maryland.gov/annual-financial-reports>.

*Covered members.* On October 1, 1941, the Employees' Retirement System was established to provide retirement allowances and other benefits to State employees, elected and appointed officials and the employees of participating governmental units. Effective January 1, 1980, the Employees' Retirement System was essentially closed to new members and the Employees' Pension system was established. As a result, State employees (other than correctional officers) and employees of participating governmental units hired after December 31, 1979, became members of the Employees' Pension System as a condition of employment. On or after January 1, 2005, an individual who is a member of the Employees' Retirement System may not transfer membership to the Employees' Pension System.

*Benefits provided.* All plan benefits are specified by the State Personnel and Pensions Article of the Annotated Code of Maryland. The MSRPS provides retirement, disability and death benefits.

The MSRPS provides retirement, disability and death benefits. Retirement allowances for members of the Town are based on the highest five consecutive years average Annual Compensation (AFC) and the actual years of accumulated credited services. Employees of the Town may retire with reduced benefits after attaining age 60 with at least 15 years of eligible service. Permanent disability benefits are available after five years of service and approximate 25% of AFC. Death benefits are equal to employee salary at the time of death plus all member contributions and interest.

*Cost-of-Living Adjustments.* Benefits attributable to service on or after July 1, 2011 in many of the pension systems now will be subject to different cost-of-living adjustments (COLA) that is based on the increase in the Consumer Price Index (CPI) and capped at 2.5% or 1.0% based on whether the market value investment return for the preceding calendar year was higher or lower than the investment return assumption used in valuation.

*Contributions.* The State Personnel and Pensions Article requires active members to contribute to the MSRPS at the rate of 4%, 5% or 7% of their covered salary depending upon the retirement option selected. The Town is required to contribute at an actuarially determined rate.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

At June 30, 2022, the Town reported a liability of \$2,684,209 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental units, actuarially determined. At June 30, 2021, the Town's proportion was .01789%.

For the year ended June 30, 2022, the Town recognized pension expense of \$99,395. At June 30, 2022, the Town reported deferred outflows of resources or deferred inflows of resources related to pensions from the following sources.

	Deferred Inflows of Resources	Deferred Outflows Resources
Changes of assumptions	\$ 57,532	\$ 519,552
Net difference between projected and actual earnings on pension plan investments	205,730	261,300
Differences between expected and actual experience	1,487,127	
Changes in proportionation		124,558
Contributions subsequent to measurement date		391,003
	\$ 1,750,389	\$ 1,296,413

The Town's contribution subsequent to the measurement date of \$391,003, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Deferred financial inflows and outflows are made up of changes in actuarial assumptions, differences in actual and expected experience, and net difference in the projected and actual investment earnings. The deferred outflows and inflows related to non-investment activity are being amortized over the remaining service life ranging from 5.50 to 5.86 years. The net difference in investment earnings are being amortized over a closed five-year period for each of the years presented. The following table shows the amortization of these balances:

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions (continued)

The following table shows the amortization of these balances:

Year Ending June 30	
2023	\$ (244,776)
2024	(203,409)
2025	(201,367)
2026	(255,072)
2027	59,645
Total	<u><u>\$ (844,979)</u></u>

*Actuarial assumptions.* The actuarial assumption for the Pension Plan as a whole and based on the June 30, 2021 annual actuarial valuation report for Maryland Municipal Corporation are as follows:

Inflation	2.60% general; 3.10% wage
Salary increases	3.10% to 11.6%, including wage inflation
Investment rate of return	7.40%

Mortality rates were based on the public sector 2010 mortality tables calibrated to MSRPS experience with generational projections using MP-2018 mortality improvement scale.

Actuarial valuations are based upon assumptions regarding future activity in specific risk areas including the rates of investment return and payroll growth, eligibility for the various classes of benefits, and longevity among retired lives. The Board adopts these assumptions after considering the advice of the actuary and other professionals. The assumptions and the methods comply with the requirements of Statements No. 25 and 67 of the Governmental Accounting Standards Board (GASB).

*Investments.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board of Trustees after considering input from MSRPS's investment consultants and actuaries.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**RETIREMENT AND PENSION PLANS (Continued)**

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions (continued)

For each major class that is included in the MSRPS's target asset allocation as of June 30, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	37%	4.7%
Private Equity	13%	6.5%
Rate Sensitive	19%	-0.4%
Credit Opportunity	9%	2.6%
Real Assets	14%	4.2%
Absolute Return	8%	2.0%
Total	<u>100%</u>	

For the years ended June 30, 2021 and 2020, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was 26.69% and 3.50%, respectively. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount rate.* The discount rate used to measure the total pension liability was 6.80%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contribution from the municipalities will be made at contractually required rates, actuarially determined.

*Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate.* The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.80%) or 1-percentage point higher (7.80%) than the current rate:

1% Decrease (5.80%)	\$ 4,571,584
Current discount rate (6.80%)	\$ 2,684,209
1% Increase (7.80%)	\$ 1,118,644

*Pension plan fiduciary net position.* Detailed information about the plan's fiduciary net position is available in the System's separately issued financial report.

**TOWN OF BERLIN, MARYLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**DEFERRED COMPENSATION PLAN**

The Town offers certain employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred amounts are invested in various annuity contracts. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the deferred compensation plan participants. The Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. In accordance with GASB Statement No. 32, the plan's assets are not reported on the statement of net assets of the Town.

**RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The Town maintains commercial insurance covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years.

**CONTINGENCIES**

The Town is the recipient of various federal and state grants. The Town may be under obligation to repay these grant funds if, upon final review by the respective granting agencies, the funds expended did not meet the established program objectives. The Town is not aware of any repayment requests.

**SUBSEQUENT EVENTS**

In July 2021, the Town was awarded \$4,794,272 from the Coronavirus State and Local Fiscal Recovery program authorized by the American Rescue Plan Act of 2021 (ARPA). The first installment was received in July 2021 and the second and final installment was received in August 2022.

The Town was awarded a \$500,000 grant from the Department of Housing and Development for the demolition of the old Tyson plant.



**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT  
REVISED 11/4/22

**TOWN OF BERLIN, MARYLAND**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**

**YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<b>REVENUES</b>				
Taxes	\$ 4,456,810	\$ 4,456,810	\$ 4,860,052	\$ 403,242
Licenses and permits	198,000	198,000	296,214	98,214
Intergovernmental revenues	1,359,755	1,359,755	1,422,793	63,038
Service charges	873,031	873,031	924,473	51,442
Impact fees	30,000	30,000	151,492	121,492
Earnings on investments	15,000	15,000	55,492	40,492
Miscellaneous	5,000	5,000	10,898	5,898
Total revenues	<u>6,937,596</u>	<u>6,937,596</u>	<u>7,721,414</u>	<u>783,818</u>
<b>EXPENDITURES</b>				
Current				
General government	1,938,245	1,921,459	1,604,196	317,263
Public safety	2,311,812	2,322,099	2,289,711	32,388
Public works	1,106,185	1,110,518	950,852	159,666
Planning and economic development	452,567	454,733	448,655	6,078
Recreation and parks	64,910	64,910	56,858	8,052
Debt service	301,187	301,187	305,779	(4,592)
Capital outlay	904,500	949,500	514,979	434,521
Total expenditures	<u>7,079,406</u>	<u>7,124,406</u>	<u>6,171,030</u>	<u>953,376</u>
Excess of revenues over (under) expenditures	<u>(141,810)</u>	<u>(186,810)</u>	<u>1,550,384</u>	<u>1,737,194</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Prior year surplus	111,810	156,810		(156,810)
Proceeds from disposal of capital assets			4,753	4,753
Contribution from sewer fund	10,000	10,000		(10,000)
Contribution from stormwater fund	20,000	20,000		(20,000)
Net other financing sources	<u>141,810</u>	<u>186,810</u>	<u>4,753</u>	<u>(182,057)</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	<u>\$ 1,555,137</u>	<u>\$ 1,555,137</u>

**TOWN OF BERLIN, MARYLAND**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE TOWN'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY**

**MARYLAND STATE RETIREMENT AND PENSION SYSTEM  
(UNAUDITED)**

<u>Fiscal year/ measurement date</u>	<u>Town's proportion of the net pension liability</u>	<u>Town's proportionate share of the net pension liability</u>	<u>Town's covered employee payroll</u>	<u>Town's proportionate share as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of total pension liability</u>
General Employees' Plan					
2016/2015	0.1460%	3,030,119	3,212,440	94.32%	68.78%
2017/2016	0.1550%	3,649,291	3,069,300	118.90%	65.79%
2018/2017	0.1470%	3,175,235	3,390,716	93.64%	69.38%
2019/2018	0.1606%	3,370,512	3,416,307	98.66%	71.18%
2020/2019	0.1651%	3,405,541	3,582,239	95.07%	72.34%
2021/2020	0.1722%	3,891,699	3,510,030	110.87%	70.72%
2022/2021	0.1789%	2,684,209	3,699,176	72.56%	71.83%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information is available to present a ten-year trend.

**TOWN OF BERLIN, MARYLAND**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS**

**MARYLAND STATE RETIREMENT AND PENSION SYSTEM  
(UNAUDITED)**

<u>Fiscal Year</u>	<u>Contractually required contribution</u>	<u>Actual contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Town's covered payroll</u>	<u>Actual contribution as a percentage of covered payroll</u>
General Employees' Plan					
2016	307,322	307,322		3,212,440	9.57%
2017	301,310	301,310		3,069,300	9.82%
2018	298,871	298,871		3,390,716	8.81%
2019	320,331	320,331		3,416,307	9.38%
2020	339,058	339,058		3,582,239	9.46%
2021	369,184	369,184		3,510,030	10.52%
2022	394,254	394,254		3,699,176	10.66%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information is available to present a ten-year trend.

**TOWN OF BERLIN, MARYLAND**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - MSRPS  
(UNAUDITED)**

**JUNE 30, 2021**

**Changes in benefit terms:**

There were no benefit changes during the year.

**Changes in assumptions:**

Discount rates were changed to 6.8%.

**Method and assumptions used in calculations of actuarially determined contributions for the plan years ended  
June 30, 2021 and 2020:**

Actuarial	Entry age normal.	
Remaining amortization period	25 year closed amortization period ending June 30, 2039; 18 years remaining.	
Asset valuation model	Five year smoothed market (maximum 120% and minimum 80% of market value.	
Inflation	2021	2.60% general; 3.10% wage
	2020	2.60% general; 3.10% wage
Salary increases	2021	3.10% to 11.6%, including inflation
	2020	3.10% to 11.6%, including inflation
Investment rate of return	2021	6.80%
	2020	7.40%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period July 1, 2014 to July 30, 2018.	
Mortality	Public Sector 2010 Mortality Tables calibrated to MSRPS experience with generational projections using MP-2018 (2-dimentional) mortality improvement scale.	

**SUPPLEMENTARY INFORMATION**

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REVISED 11/4/22

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DELAWARE SOCIETY OF  
 CERTIFIED PUBLIC ACCOUNTANTS

ALLINIAL GLOBAL

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council  
 Town of Berlin, Maryland

### **Report on Supplementary Information**

Our report on our audit of the financial statements that collectively comprise the Town of Berlin, Maryland's basic financial statements as of June 30, 2022, appears on pages one through three. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Berlin, Maryland's basic financial statements. The supplementary information presented on pages 53 through 57 is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Matter**

The prior year comparative information has been derived from the Town's 2021 and 2020 financial statements and, in our reports dated January 5, 2022 and November 20, 2020, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information.

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
 November 15, 2022

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENDITURES  
GENERAL FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>			
Taxes			
Berlin property	\$ 4,354,275	\$ 4,163,339	\$ 4,005,039
County shared	69,583	46,871	35,110
State shared	411,845	672,262	429,195
Penalties and interest	24,349	24,339	32,030
Licenses and permits	296,214	372,993	229,377
Intergovernmental			
Federal	75,527		
State	842,391	706,617	621,004
County	504,875	636,033	465,000
Service charges to other funds	830,323	796,519	820,688
Service charges, other	94,150	65,116	65,252
Impact fees	151,492	187,704	35,890
Earnings on investments	55,492	48,773	38,780
Miscellaneous	10,898	22,632	19,369
Total revenues	<u>7,721,414</u>	<u>7,743,198</u>	<u>6,796,734</u>
<b>EXPENDITURES</b>			
Current			
General government	1,604,196	1,385,513	1,530,824
Public safety	2,289,711	2,323,786	2,254,313
Public works	950,852	915,024	928,387
Planning and economic development	448,655	397,048	417,103
Recreation and parks	56,858	40,466	61,266
Debt service	305,779	307,614	314,217
Capital outlay	514,979	591,997	284,556
Total expenditures	<u>6,171,030</u>	<u>5,961,448</u>	<u>5,790,666</u>
Revenues over expenditures	<u>1,550,384</u>	<u>1,781,750</u>	<u>1,006,068</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from disposal of capital assets	4,753	34,249	
Transfers out		(1,691,781)	
Net other financing sources (uses)	<u>4,753</u>	<u>(1,657,532)</u>	
Net change in fund balance	<u>\$ 1,555,137</u>	<u>\$ 124,218</u>	<u>\$ 1,006,068</u>



**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
ELECTRIC FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	2022	2021	2020
<b>REVENUES</b>			
Service charges	\$ 5,425,559	\$ 5,647,113	\$ 5,038,792
Sales and services	200,660	171,536	150,500
Interest on delinquent accounts	26,163	33,283	19,783
Miscellaneous	10,399	123,465	855
Total revenues	<u>5,662,781</u>	<u>5,975,397</u>	<u>5,209,930</u>
<b>EXPENSES</b>			
Purchased power	2,992,341	2,733,532	2,392,457
Personnel expenses	859,223	1,048,132	1,088,987
Supplies and operating	388,242	388,399	334,265
Professional services	118,523	97,383	113,184
Contracted services	45,095	269,466	453,264
Insurance	23,200	22,643	24,570
Repairs and maintenance	27,972	35,032	62,503
Depreciation	499,199	504,463	503,894
General overhead	391,557	375,037	380,860
Total expenses	<u>5,345,352</u>	<u>5,474,087</u>	<u>5,353,984</u>
Operating income (loss)	<u>317,429</u>	<u>501,310</u>	<u>(144,054)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest expense	(127,774)	(141,228)	(155,061)
Insurance proceeds		124,306	1,798,992
Gain (loss) on disposal of assets		(160,495)	10,937
Net nonoperating revenues (expenses)	<u>(127,774)</u>	<u>(177,417)</u>	<u>1,654,868</u>
Change in net position	<u>\$ 189,655</u>	<u>\$ 323,893</u>	<u>\$ 1,510,814</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
ELECTRIC FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	2022	2021	2020
<b>REVENUES</b>			
Service charges	\$ 5,425,559	\$ 5,647,113	\$ 5,038,792
Sales and services	200,660	171,536	150,500
Interest on delinquent accounts	26,163	33,283	19,783
Miscellaneous	10,399	123,465	855
Total revenues	<u>5,662,781</u>	<u>5,975,397</u>	<u>5,209,930</u>
<b>EXPENSES</b>			
Purchased power	2,765,301	2,733,532	2,392,457
Personnel expenses	859,223	1,048,132	1,088,987
Supplies and operating	615,282	388,399	334,265
Professional services	118,523	97,383	113,184
Contracted services	45,095	269,466	453,264
Insurance	23,200	22,643	24,570
Repairs and maintenance	27,972	35,032	62,503
Depreciation	499,199	504,463	503,894
General overhead	391,557	375,037	380,860
Total expenses	<u>5,345,352</u>	<u>5,474,087</u>	<u>5,353,984</u>
Operating income (loss)	<u>317,429</u>	<u>501,310</u>	<u>(144,054)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest expense	(127,774)	(141,228)	(155,061)
Insurance proceeds		124,306	1,798,992
Gain (loss) on disposal of assets		(160,495)	10,937
Net nonoperating revenue (expenses)	<u>(127,774)</u>	<u>(177,417)</u>	<u>1,654,868</u>
Change in net position	<u>\$ 189,655</u>	<u>\$ 323,893</u>	<u>\$ 1,510,814</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
WATER FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	2022	2021	2020
<b>REVENUES</b>			
Service charges	\$ 743,264	\$ 739,604	\$ 728,576
Sales and services	17,691	10,786	38,536
Interest on delinquent accounts	7,057	4,157	5,792
Miscellaneous	87,471	55,765	67,182
Total revenues	<u>855,483</u>	<u>810,312</u>	<u>840,086</u>
<b>EXPENSES</b>			
Personnel expenses	307,758	366,888	339,254
Supplies and operating	149,351	159,510	141,470
Contracted services	23,735	12,730	58,590
Insurance	9,640	10,082	9,193
Repairs and maintenance	77,053	71,481	62,716
Depreciation	187,064	190,504	196,303
General overhead	167,087	155,970	160,054
Total expenses	<u>921,688</u>	<u>967,165</u>	<u>967,580</u>
Operating loss	<u>(66,205)</u>	<u>(156,853)</u>	<u>(127,494)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	<u>1,990</u>	<u>869</u>	<u>2,084</u>
Net nonoperating revenues	<u>1,990</u>	<u>869</u>	<u>2,084</u>
Loss before contributions	(64,215)	(155,984)	(125,410)
Capital contribution - special connection fees	<u>264,270</u>	<u>401,829</u>	<u>65,325</u>
Change in net position	<u><u>\$ 200,055</u></u>	<u><u>\$ 245,845</u></u>	<u><u>\$ (60,085)</u></u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
SEWER FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	2022	2021	2020
<b>REVENUES</b>			
Service charges	\$ 2,326,746	\$ 2,307,598	\$ 2,291,510
Hauler fees	751,356	135,290	101,583
Interest on delinquent accounts	23,756	13,550	17,306
Miscellaneous	10,392	12,237	2,100
Total revenues	<u>3,112,250</u>	<u>2,468,675</u>	<u>2,412,499</u>
<b>EXPENSES</b>			
Personnel expenses	597,063	762,665	714,359
Supplies and operating	413,535	400,216	369,448
Contracted services	44,547	71,502	35,429
Insurance	20,213	20,046	20,514
Repairs and maintenance	75,309	69,877	59,308
Depreciation	948,804	1,059,945	1,074,591
General overhead	271,679	265,512	279,774
Total expenses	<u>2,371,150</u>	<u>2,649,763</u>	<u>2,553,423</u>
Operating income (loss)	<u>741,100</u>	<u>(181,088)</u>	<u>(140,924)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	1,990	1,409	4,782
Interest expense	(169,867)	(179,630)	(189,216)
Gain on disposal of assets	5,304		
Net nonoperating expenses	<u>(162,573)</u>	<u>(178,221)</u>	<u>(184,434)</u>
Income (loss) before contributions and transfers	578,527	(359,309)	(325,358)
Capital contributions - special connection fees	710,476	1,111,925	178,693
Transfers in		1,691,781	
Change in net position	<u>\$ 1,289,003</u>	<u>\$ 2,444,397</u>	<u>\$ (146,665)</u>

**TOWN OF BERLIN, MARYLAND**

**SCHEDULES OF REVENUES AND EXPENSES  
STORMWATER FUND**

**YEAR ENDED JUNE 30, 2022  
(WITH COMPARATIVE TOTALS FOR 2021 AND 2020)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>			
Service charges	\$ 192,047	\$ 189,232	\$ 184,746
Interest on delinquent accounts	798		738
Miscellaneous	49	28	84
Total revenues	<u>192,894</u>	<u>189,260</u>	<u>185,568</u>
<b>EXPENSES</b>			
Personnel expenses	82,994	96,057	78,690
Supplies and operating	10,106	17,967	11,428
Professional services	18,842	12,919	22,749
Contracted services	15,288	6,190	3,662
Insurance	1,200	1,219	1,365
Depreciation	153,459	156,420	142,104
Total expenses	<u>281,889</u>	<u>290,772</u>	<u>259,998</u>
Operating loss	<u>(88,995)</u>	<u>(101,512)</u>	<u>(74,430)</u>
<b>NONOPERATING REVENUES</b>			
Capital grants			71,000
Net nonoperating revenues			<u>71,000</u>
Change in net position	<u>\$ (88,995)</u>	<u>\$ (101,512)</u>	<u>\$ (3,430)</u>

***GOVERNMENT AUDITING STANDARDS REPORT***

DRAFT  
REVISED 11/4/22

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 SUSAN P. KEEN, CPA  
 MICHAEL C. KLEGER, CPA  
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**MEMBERS OF:**

AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS

MARYLAND ASSOCIATION OF  
 CERTIFIED PUBLIC ACCOUNTANTS

DELAWARE SOCIETY OF  
 CERTIFIED PUBLIC ACCOUNTANTS

ALLINIAL GLOBAL

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor and Council  
 Town of Berlin, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Maryland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Berlin, Maryland's basic financial statements and have issued our report thereon dated November 15, 2022.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Berlin, Maryland's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Berlin, Maryland's internal control. A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## **Internal Control over Financial Reporting (Continued)**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Berlin, Maryland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CERTIFIED PUBLIC ACCOUNTANTS**

Salisbury, Maryland  
November 15, 2022





ORDINANCE NO. 2022-08

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF BERLIN, MARYLAND,  
A MARYLAND MUNICIPAL CORPORATION, **TO AMEND SECTION 108-163(b) OF THE  
TOWN CODE.**

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF BERLIN THAT **THE FOLLOWING  
PROPOSED TEXT AMENDMENT BE ADDED TO SECTION 108-163(b) AS SUBSECTION ITEM (8), AS  
REQUESTED BY BURLEY OAK BREWING COMPANY.**

Sec. 108-163. - Conditional uses, variances, and special exceptions.

(b) In addition to permitting the conditional use and exceptions herein specified, the board shall have the power to permit the following conditional uses and special exceptions:

**(8) "IN THE B-2 SHOPPING DISTRICT OR B-3 GENERAL BUSINESS DISTRICT A SPECIAL EXCEPTION  
TO ALLOW A GRAIN SILO TO BE UTILIZED AS PART OF A BREWERY OPERATION, BUT NOT EXCEEDING  
THIRTY-FIVE (35) FEET IN HEIGHT."**

THIS ORDINANCE was introduced and read at a meeting of the Town Council held on the 28 day of November, 2022, and thereafter a statement of the substance of the Ordinance was published as required by law.

A PUBLIC HEARING was held and this Ordinance was adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, by the Mayor and Council of the Town of Berlin, Maryland, by affirmative vote of \_\_\_\_\_ in favor to \_\_\_\_\_ opposed, with \_\_\_\_\_ abstaining.

\_\_\_\_\_  
Dean Burrell, Sr. Vice President of the Council

This Ordinance was approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ by the Mayor of the Town of Berlin and was therefore effective twenty (20) calendar days later on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Zackery Tyndall, Mayor  
President of the Council

ATTEST:

\_\_\_\_\_  
Mary Bohlen, Town Administrator



### MOTION OF THE MAYOR AND COUNCIL 2022-21

A Motion of the Mayor and Council of the Town of Berlin authorizing AMENDMENTS TO THE WORDING AND INDICATION OF ALLOCATION FOR THE BERLIN FIRE COMPANY (BFC) AND BERLIN FIRE COMPANY EMERGENCY MEDICAL SERVICE (BFCEMS) OF THE FISCAL YEAR 2023 BUDGET as requested by Berlin Fire Company and stated in service contracts as indicated below:

1. To indicate the division of funding of the amount of \$525,000 currently detailed under account #01-5100-5608, FIRE&EMS OPERATING ALLOCATION as "FIRE & EMS ALLOCATION" \$400,000 and "EMS ADDITIONAL STAFF ALLOCATION", the Finance Director will create two separate General Ledger Accounts as follows:
  - a. "FIRE OPERATING ALLOCATION" and in the amount of \$116,960.82.
  - b. "EMS OPERATING ALLOCATION" and in the amount of \$408,039.18 with the following details:
    - i. "FY 23 EMS TOWN ALLOCATION OPERATING FUNDS \$283,039.18
    - ii. "FY 23 EMS ADDITIONAL STAFF ALLOCATION FUNDS \$125,000
2. The item currently detailed under account #01-5100-5609, FIRE&EMS CAPITAL ALLOCATION as "FIRE AND EMS ONE TIME CAPITAL ARPA FUNDS" and in the amount of \$220,000, shall be re-named "FIRE ONE TIME CAPITAL ARPA FUNDS, as space permits within the confines of the maximum characters of the field in the software, with no change to the amount.
3. The item currently detailed under account #01-5100-5609, FIRE&EMS CAPITAL ALLOCATION as "HART MONITOR&LEAD TRANSM. APRA FUNDED" and in the amount of \$47,520, shall be re-named "EMS ONE TIME CAPITAL ARPA FUNDS, HEART MNTRS&LEAD TRANSM" as space permits within the confines of the maximum characters of the field in the software, with no change to the amount.

No other changes to the FY23 Budget shall be made. No changes to prior, closed fiscal year budgets shall be made.

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ BY THE MAYOR AND COUNCIL OF THE TOWN OF BERLIN, MARYLAND BY AFFIRMATIVE VOTE OF \_\_\_\_\_ TO \_\_\_\_\_ OPPOSED, WITH \_\_\_\_\_ ABSTAINING AND \_\_\_\_\_ ABSENT.

\_\_\_\_\_  
Dean Burrell, Sr. Vice President of the Council

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ BY THE MAYOR OF THE TOWN OF BERLIN.

\_\_\_\_\_  
Zackery Tyndall, Mayor, President of the Council

ATTEST: \_\_\_\_\_  
Mary Bohlen, Town Administrator



## Check Run Reports for:

11.22.22

11.29.22

12.2.22

12.6.22

12.7.22

CREDIT CARD STATEMENTS

**\*\*FULL CHECK RUNS AND CREDIT CARD STATEMENTS ARE  
AVAILABLE IN THE ONLINE PACKET**



Town of Berlin, MD

# Payment Register

APPKT02515 - 20221122SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name	Total Vendor Amount			
<a href="#">0000455</a>	CARD'S TECHNOLOGY	9,666.38			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check		11/22/2022	9,666.38		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">197880,885,778,884</a>	REPLMNT CHECK - CHECK #23046	11/22/2022	11/22/2022	0.00	9,666.38

Payment Register

APPKT02515 - 20221122SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	1	1	0.00	9,666.38
Packet Totals:		1	1	0.00	9,666.38



Town of Berlin, MD

# Payment Register

APPKT02517 - 20221129SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000274</a>	BANK OF OCEAN CITY					142,115.07
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		11/29/2022	142,115.07			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">39850005 FY 23</a>	HERRON PARK BOND PAYMENT	11/29/2022	11/29/2022	0.00	142,115.07	

Payment Register

APPKT02517 - 20221129SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	1	1	0.00	142,115.07
Packet Totals:		1	1	0.00	142,115.07



Town of Berlin, MD

# Payment Register

APPKT02522 - 20221202SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name	Total Vendor Amount	
<a href="#">0000335</a>	BERLIN FIRE COMPANY EMERGENCY MEDICAL SERVICES II	24,836.67	
Payment Type	Payment Number	Payment Date	Payment Amount
Check		12/02/2022	24,836.67
Payable Number	Description	Payable Date	Due Date
<a href="#">JULY, AUG, SEPT FY 23</a>	FY 23 BERLIN EMS FUNDS ALLOCATION	12/02/2022	12/02/2022
		Discount Amount	Payable Amount
		0.00	24,836.67



## Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	1	1	0.00	24,836.67
Packet Totals:		1	1	0.00	24,836.67



Town of Berlin, MD

# Payment Register

APPKT02525 - 20221206SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003138</a>	CARD SERVICES CENTER					11,258.37
Payment Type	Payment Number	Payment Date	Payment Amount			
Bank Draft	<a href="#">DFT0000296</a>	12/01/2022	1,077.33			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0694 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	1,077.33	
	Description					
	BOC CREDIT CARD CODY CHESSER					
Bank Draft	<a href="#">DFT0000297</a>	12/01/2022	363.36			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0371 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	363.36	
	Description					
	M. BOHLEN CREDIT CARD					
Bank Draft	<a href="#">DFT0000298</a>	12/01/2022	1,349.99			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0496 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	1,349.99	
	Description					
	BOC CREDIT CARD KELSEY JENSEN					
Bank Draft	<a href="#">DFT0000299</a>	12/01/2022	141.98			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0413 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	141.98	
	Description					
	BOC CREDIT CARD JAMEY LATCHUM					
Bank Draft	<a href="#">DFT0000300</a>	12/01/2022	951.81			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0389 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	951.81	
	Description					
	BOC CREDIT CARD TIM LAWRENCE					
Bank Draft	<a href="#">DFT0000301</a>	12/01/2022	263.83			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0595 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	263.83	
	Description					
	BOC CREDIT CARD JAMES CHARLES					
Bank Draft	<a href="#">DFT0000302</a>	12/01/2022	435.47			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0117 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	435.47	
	Description					
	BOC CREDIT CARD AUGUST WIENHOLD					
Bank Draft	<a href="#">DFT0000303</a>	12/01/2022	3,400.01			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0405 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	3,400.01	
	Description					
	BOC CREDIT CARD DAVE ENGELHART					
Bank Draft	<a href="#">DFT0000304</a>	12/01/2022	187.97			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0470 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	187.97	
	Description					
	BOC CREDIT CARD ROBERT CLARK					
Bank Draft	<a href="#">DFT0000305</a>	12/01/2022	25.00			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0447 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	25.00	
	Description					
	BOC CREDIT CARD DAVE EVANS					
Bank Draft	<a href="#">DFT0000306</a>	12/01/2022	2,513.84			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0421 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	2,513.84	
	Description					
	POLICE CREDIT CARD					
Bank Draft	<a href="#">DFT0000307</a>	12/01/2022	547.78			
	<b>Payable Number</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
	<a href="#">0174 OCT NOV FY 23</a>	12/06/2022	12/06/2022	0.00	547.78	
	Description					
	BOC CREDIT CARD IVY WELLS					

## Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Manual Bank Draft	12	12	0.00	11,258.37
Packet Totals:		12	12	0.00	11,258.37



Town of Berlin, MD

# Payment Register

APPKT02527 - 20221207SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0000015</a>	ABC PRINTERS INC			390.00
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	390.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">62064</a>	2023 DESK CALENDARS ABC PRINTERS	12/02/2022	12/02/2022	0.00 390.00

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0002406</a>	AE MOORE JANITORIAL INC			167.60
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	167.60	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">426102</a>	PAPER PRODUCTS & OTHER JANITORIAL SUPPLIES	11/28/2022	11/28/2022	0.00 167.60

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0000088</a>	AFFORDABLE BUSINESS SYSTEMS			103.17
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	103.17	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">IN203618</a>	ABS EQUIPMENT BILLING SUPERVISOR MONTHLY	11/28/2022	11/28/2022	0.00 25.89
<a href="#">IN204302</a>	COPIER SERVICE	12/02/2022	12/02/2022	0.00 77.28

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0000224</a>	ASHTON WELDING			810.00
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	810.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">3138</a>	CHRISTMAS PARADE TROPHIES	12/05/2022	12/05/2022	0.00 810.00

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0003168</a>	ATLANTIC TACTICAL INC			134.93
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	134.93	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">SI-80789094</a>	TRAINING BLUE GUNS	12/02/2022	12/02/2022	0.00 134.93

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0000405</a>	BRASURE'S PEST CONTROL INC			380.00
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	380.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">770477.478.479.480</a>	BRASURES QUARTERLY PEST SPRAYING	12/05/2022	12/05/2022	0.00 220.00
<a href="#">771221.771217</a>	QUARTERLY PEST CONTROL SPRAYING PD & TH/OLD PD	12/02/2022	12/02/2022	0.00 160.00

Vendor Number	Vendor Name			Total Vendor Amount
<a href="#">0000455</a>	CARD'S TECHNOLOGY			305.08
Payment Type	Payment Number	Payment Date	Payment Amount	
Check		12/07/2022	305.08	
Payable Number	Description	Payable Date	Due Date	Discount Amount Payable Amount
<a href="#">199812R</a>	PDF EDITING SOFTWARE LICENSE	12/02/2022	12/02/2022	0.00 305.08

**Payment Register**
**APPKT02527 - 20221207SW**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000480</a>	CATO OIL CO., INC.					11,049.28
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	11,049.28	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">CFSI-155</a>	TOWN VEHICLE GAS	12/06/2022	12/06/2022	0.00	11,049.28	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000511</a>	CHOPTANK ELECTRIC COOPERATIVE, INC.					2,985.42
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	2,985.42	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">414700 NOV FY 23</a>	UTILITY -SPRAY SITES	12/06/2022	12/06/2022	0.00	2,542.57	
<a href="#">9913024900 NOV FY 23</a>	UTILITY -SPRAY SITES	11/28/2022	11/28/2022	0.00	442.85	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000529</a>	CINTAS FIRST AID & SAFETY					56.46
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	56.46	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">5135058069</a>	FIRST AID KIT AND SUPPLIES	12/06/2022	12/06/2022	0.00	56.46	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000572</a>	COMCAST					1,763.41
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	165.58	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">40 016 0023325 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	165.58	
Check				12/07/2022	213.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0024711 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	213.96	
Check				12/07/2022	185.53	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0041947 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	185.53	
Check				12/07/2022	185.53	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0042184 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	185.53	
Check				12/07/2022	111.85	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0042978 DEC FY 23</a>	COMCAST DOWNTOWN WIFI	12/05/2022	12/05/2022	0.00	111.85	
Check				12/07/2022	175.81	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0043323 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	175.81	
Check				12/07/2022	165.58	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0043547 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	165.58	
Check				12/07/2022	370.04	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0052845 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	12/02/2022	12/02/2022	0.00	370.04	
Check				12/07/2022	189.53	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">41 016 0149930 DEC FY 23</a>	COMCAST INTERNET & DIGITAL SVCS	11/28/2022	11/28/2022	0.00	189.53	

**Payment Register**
**APPKT02527 - 20221207SW**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000571</a>	COMCAST BUSINESS					1,026.71
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,026.71	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">159451174</a>	COMCAST TELEPHONE SERVICE	12/06/2022	12/06/2022	0.00	1,026.71	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003098</a>	DAVIS JR DAVID					158.46
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	158.46	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11/16/2022</a>	MATERIALS /SUPPORT METAL CLAMPS	11/29/2022	11/29/2022	0.00	8.46	
<a href="#">11/27/2022 REIMB</a>	SAFETY BOOTS	12/02/2022	12/02/2022	0.00	150.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000678</a>	DAVIS, BOWEN & FRIEDEL					9,223.59
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	9,223.59	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">170526</a>	PROJ 0050A002.001 ENGINEERING SERVICES	12/07/2022	12/07/2022	0.00	750.32	
<a href="#">170527</a>	PROJ 0050A002.009 PURNELL CROSSING	12/07/2022	12/07/2022	0.00	2,890.36	
<a href="#">170528</a>	PROJ 0050A002.061 IG BURTON CHEVROLET DEALERSHIP	12/07/2022	12/07/2022	0.00	407.06	
<a href="#">170529</a>	PROJ 0050A002.069 BRANCH ST WELL #3 REPLMENT	12/07/2022	12/07/2022	0.00	430.00	
<a href="#">170530</a>	PROJ SMART METER UPGD PROJECT	12/07/2022	12/07/2022	0.00	160.00	
<a href="#">170531</a>	PROJ 0050A002.074 PITTS-COMMERCE STREETScape PROJ	12/07/2022	12/07/2022	0.00	1,582.50	
<a href="#">170532</a>	PROJ 0050A002.075 MAIN ST (RT 818) MD-SHA PAVING	12/07/2022	12/07/2022	0.00	923.35	
<a href="#">170533</a>	PROJ 0050A109.A01 POWELLTON AVE WELL BLDG	12/07/2022	12/07/2022	0.00	697.50	
<a href="#">170536</a>	PROJ 0050A112.B01 BROAD ST PUMP STATION	12/07/2022	12/07/2022	0.00	1,382.50	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003161</a>	EASTERN SHORE MOBILE DRUG & ALCOHOL TESTING LLC					55.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	55.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2795</a>	PRE EMPLOYMENT DRUG TESTING BOWEN	12/02/2022	12/02/2022	0.00	55.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000907</a>	FLAG PUBLICATIONS INC					246.25
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	246.25	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">354114</a>	ADVERTISING	12/05/2022	12/05/2022	0.00	75.00	
<a href="#">354332</a>	ADVERTISING	12/02/2022	12/02/2022	0.00	33.75	
<a href="#">354358</a>	ADVERTISING	12/06/2022	12/06/2022	0.00	33.75	
<a href="#">354359</a>	ADMINISTRATION ADVERTISEMENTS	12/05/2022	12/05/2022	0.00	28.75	
<a href="#">354503</a>	ADVERTISING	12/06/2022	12/06/2022	0.00	75.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0000932</a>	GAME TIME					4,473.52
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	4,473.52	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">PJ1-0198207</a>	PLAYGROUND EQUIPMENT REPLACEMENT/REPAIR	12/02/2022	12/02/2022	0.00	4,473.52	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003447</a>	GLENDA HOLDEN					1,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">NOV 7-20, NOV 21-DEC 4</a>	FY23 CLEANING SERVICES	12/02/2022	12/02/2022	0.00	1,000.00	

**Payment Register**
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Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0000977</a>	GREAT AMERICA FINANCIAL					384.25
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	384.25			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">32889875</a>	GREAT AMERICA	11/28/2022	11/28/2022	0.00	308.65	
<a href="#">32964535</a>	GREAT AMERICA LEASE MICR PRINTER 017-1654429-000	12/06/2022	12/06/2022	0.00	75.60	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0001005</a>	HARRINGTON INDUSTRIAL PLASTIC LLC					3,129.80
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	3,129.80			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">03109509</a>	PH REGULATION SYSTEM UPGRD	12/07/2022	12/07/2022	0.00	3,129.80	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0001032</a>	HILL'S ELECTRIC MOTOR SERVICE INC.					12,387.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	12,387.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">0136462</a>	EFFLUENT PUMP MOTOR	12/07/2022	12/07/2022	0.00	12,387.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0001040</a>	HOME DEPOT CREDIT CARD SERVICES					3,676.03
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	3,676.03			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">6610184,5304243,3613251</a>	TOOLS, PARTS AND OTHER SUPPLIES	12/07/2022	12/07/2022	0.00	102.48	
<a href="#">9012758</a>	MONTHLY SUPPLIES	12/05/2022	12/05/2022	0.00	145.70	
<a href="#">VAR INVS</a>	TOOLS, PARTS & OTHER SUPPLIES	12/07/2022	12/07/2022	0.00	3,427.85	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003461</a>	INTERGRATED COMPUTER SOLUTIONS OF VESTAL LLC					2,186.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	2,186.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">202268</a>	MICROSOFT WINDOWS SERVER STANDARD 16-CORE 2022	12/06/2022	12/06/2022	0.00	2,186.50	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003109</a>	JAMES BRADFORD FARM TRUST					2,022.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	2,022.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">BOUNDS PAYMENT DEC FY 23</a>	BOUNDS SPRAY SITE BOND	11/28/2022	11/28/2022	0.00	2,022.50	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0002532</a>	JENSEN KELSEY					39.98
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	39.98			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11/21/2022</a>	HOT HANDS /CHRISTMAS PARADE	11/29/2022	11/29/2022	0.00	39.98	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">0003110</a>	JESSE JONES FARM TRUST					2,022.50
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		12/07/2022	2,022.50			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">BOUNDS PAYMENT DEC FY 23</a>	BOUNDS SPRAY SITE BOND	11/28/2022	11/28/2022	0.00	2,022.50	

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Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001403</a>	MARYLAND MUNICIPAL CLERKS ASSOCIATION					50.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	50.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">12/8/2022</a>	TWO LUNCH TICKETS MARYLAND CLERKS MEETING	12/02/2022	12/02/2022	0.00	50.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001495</a>	MIDDLE DEPARTMENT INSPECTION AGENCY					1,998.42
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,998.42	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">843404,843421</a>	INSPECTION SERVICE	12/02/2022	12/02/2022	0.00	1,913.42	
<a href="#">843486</a>	INSPECTION SERVICE	12/06/2022	12/06/2022	0.00	85.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001565</a>	NATIONWIDE RETIREMENT SOLUTIONS					4,439.96
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	4,439.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">PPE 12/04/2022</a>	NATIONWIDE RETIREMENT EMPLOYEE CONTRIBUTIONS	12/05/2022	12/05/2022	0.00	4,439.96	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001573</a>	NEXGRID					5,000.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	5,000.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2022313</a>	DOWNTOWN AMI SYSTEM	12/06/2022	12/06/2022	0.00	5,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001625</a>	ONE CALL CONCEPTS, INC.					30.13
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	30.13	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2116160</a>	MISS UTILITY TICKETS	12/06/2022	12/06/2022	0.00	30.13	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002524</a>	QUADIENT LEASING USA INC					1,669.53
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,669.53	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">N9693745</a>	QUARTERLY LEASE PAYMENT TOWN POSTAGE MACHINE	12/02/2022	12/02/2022	0.00	481.65	
<a href="#">N9701909</a>	QUADIENT LEASING FOR MAIL STUFFING MACHINE QTRLY	12/06/2022	12/06/2022	0.00	1,187.88	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001747</a>	QUILL CORP.					69.99
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	69.99	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">28826630</a>	MEMBERSHIP RENEWAL	12/02/2022	12/02/2022	0.00	69.99	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001757</a>	RACETRACK AUTO CENTER					1,236.66
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,236.66	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">145743</a>	SPARK PLUG/COILS/INJECTION 6735	12/02/2022	12/02/2022	0.00	1,236.66	



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Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001814</a>	RJ LOCK & SECURITY					135.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	135.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">83873</a>	RESTROOM DOORS ADJUSTMENT	12/02/2022	12/02/2022	0.00	135.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0001819</a>	ROBERT CHREST					750.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	750.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">626830</a>	SAFETY TRAINING CLASS	12/02/2022	12/02/2022	0.00	750.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002077</a>	TERRA FIRMA					6,355.00
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	6,355.00	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1129-22-08</a>	FIX ROAD FROM LEAKS AND AROUND STORM DRAINS	12/07/2022	12/07/2022	0.00	6,355.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003220</a>	THE GUN SHOP					1,887.96
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	1,887.96	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">49071</a>	223 AMMO	12/02/2022	12/02/2022	0.00	1,887.96	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003149</a>	TRANSAMERCIA					271.98
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	271.98	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">2504817204</a>	TRANSAMERICA EMPLOYEE PAID SUPPLEMENTAL LIFE	12/02/2022	12/02/2022	0.00	271.98	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002185</a>	TYLER TECHNOLOGIES INC					13,472.71
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	13,472.71	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">025-402656</a>	TYLER SOFTWARE SUPPORT	11/28/2022	11/28/2022	0.00	13,472.71	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002928</a>	UNIFIRST CORPORATION					242.98
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	242.98	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">1430040955</a>	UNIFORM AND CLEANING SERVICE - PUBLIC WORKS	12/06/2022	12/06/2022	0.00	112.42	
<a href="#">14300422336</a>	UNIFORM AND CLEANING SERVICE - PUBLIC WORKS	12/06/2022	12/06/2022	0.00	130.56	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003207</a>	UNITED ENERGY TRADING LLC					272.74
Payment Type	Payment Number			Payment Date	Payment Amount	
Check				12/07/2022	272.74	
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">217992</a>	NATURAL GAS TRANSPORTATION - POWER PLANT	11/28/2022	11/28/2022	0.00	272.74	

**Payment Register**
**APPKT02527 - 20221207SW**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002205</a>	UNITED WAY OF THE EASTERN SHORE					35.00
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/07/2022      35.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">PPE 12/04/2022</a>	UNITED WAY EMPLOYEE CONTRIBUTIONS	12/05/2022	12/05/2022	0.00	35.00	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002252</a>	VERIZON WIRELESS-720117503-00001					527.50
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/07/2022      527.50
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">9921323271</a>	MDT CARD FEE	12/02/2022	12/02/2022	0.00	527.50	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0003055</a>	WASHINGTON NATIONAL INSURANCE COMPANY					511.51
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/07/2022      511.51
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">P2276901</a>	WASHINGTON NAT - SUPPLEMENTAL INSUR EMPL FUNDED	12/02/2022	12/02/2022	0.00	511.51	
Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002304</a>	WEST OCEAN CITY ILLNESS & INJURY CENTER					187.00
Payment Type	Payment Number					Payment Date      Payment Amount
Check						12/07/2022      187.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">19201424</a>	DENNIS DOT PHYSICAL & DRUG SCREENING	12/02/2022	12/02/2022	0.00	125.00	
<a href="#">19209059,19209034</a>	DRUG TESTING	12/02/2022	12/02/2022	0.00	62.00	

Payment Register

APPKT02527 - 20221207SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	77	54	0.00	99,321.51
Packet Totals:		77	54	0.00	99,321.51



Town of Berlin, MD

# Payment Register

APPKT02519 - 20221129SW

01 - Vendor Set 01

Bank: BOC AP - BOC AP Checks

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">0002163</a>	TOWN OF BERLIN					500.00
Payment Type	Payment Number	Payment Date	Payment Amount			
Check		11/29/2022	500.00			
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
<a href="#">11/21/2022</a>	MID ATLANTIC JUDGES ASSOCIATION - CHRISTMAS PARADE	11/29/2022	11/29/2022	0.00	500.00	

Payment Register

APPKT02519 - 20221129SW

Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
BOC AP	Check	1	1	0.00	500.00
Packet Totals:		1	1	0.00	500.00



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

UBPKT09179 - 20221118MT

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
11-1111201-00	STANSBURY, ESTHER	11/18/2022	23497	323.42			323.42	Deposit
11-1230111-00	MANUEL, BARBARA	11/18/2022	23498	269.56			269.56	Deposit
55-0750111-00	TIMMONS, ANN	11/18/2022	23499	292.37			292.37	Deposit
55-0810001-06	THOMPSON, WILLIAM JR	11/18/2022	23500	270.12			270.12	Deposit
66-0550801-04	MENAFEE, BRYAUNA	11/18/2022	23501	377.28			377.28	Deposit
<b>Total Refunds: 5</b>			<b>Total Refunded Amount:</b>	1,532.75				

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1532.75
<b>Revenue Total:</b>	1532.75

## General Ledger Distribution

Posting Date: 11/29/2022

	Account Number	Account Name	Posting Amount	IFT
<b>Fund:</b>	10 - ELECTRIC			
	10-1110-1098	CLAIM ON CASH-FUND 10	-1,532.75	Yes
	10-2010-2074	UNAPPLIED CREDITS	1,532.75	
	<b>10 Total:</b>		0.00	
<b>Fund:</b>	98 - POOLED CASH			
	98-1098-1000	CENTRAL DEPOSITORY CASH	-1,532.75	
	98-2498-2200	DUE TO OTHER FUNDS	1,532.75	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT09206 - Refunds 1 UBPKT09205 Disconnect

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
22-0730051-15	ZIMAN, JEREMY AND CLARA	12/7/2022	23507	49.08			49.08	Generated From Billing
33-3110001-04	GASSRUD, CHANTAL	12/7/2022	23508	4.39			4.39	Generated From Billing
<b>Total Refunds: 2</b>			<b>Total Refunded Amount:</b>	53.47				

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	53.47
<b>Revenue Total:</b>	53.47

## General Ledger Distribution

Posting Date: 12/02/2022

	Account Number	Account Name	Posting Amount	IFT
<b>Fund:</b>	10 - ELECTRIC			
	10-1110-1098	CLAIM ON CASH-FUND 10	-53.47	Yes
	10-2010-2074	UNAPPLIED CREDITS	53.47	
	<b>10 Total:</b>		0.00	
<b>Fund:</b>	98 - POOLED CASH			
	98-1098-1000	CENTRAL DEPOSITORY CASH	-53.47	
	98-2498-2200	DUE TO OTHER FUNDS	53.47	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	



Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT09191 - Refunds 1 UBPKT09189 Single Billing

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
22-5200000-00	SHORE UP-REFUNDS	11/29/2022	23502	356.55			356.55	Deposit
44-0570371-09	SHELTON, JOSEPH & LINDA	11/29/2022	23503	323.42			323.42	Deposit
<b>Total Refunds: 2</b>			<b>Total Refunded Amount:</b>	679.97				

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	679.97
<b>Revenue Total:</b>	679.97

## General Ledger Distribution

Posting Date: 11/23/2022

	Account Number	Account Name	Posting Amount	IFT
<b>Fund:</b>	10 - ELECTRIC			
	10-1110-1098	CLAIM ON CASH-FUND 10	-679.97	Yes
	10-2010-2074	UNAPPLIED CREDITS	679.97	
	<b>10 Total:</b>		0.00	
<b>Fund:</b>	98 - POOLED CASH			
	98-1098-1000	CENTRAL DEPOSITORY CASH	-679.97	
	98-2498-2200	DUE TO OTHER FUNDS	679.97	Yes
	<b>98 Total:</b>		0.00	
	<b>Distribution Total:</b>		0.00	





Town of Berlin, MD

# Refund Check Register

## Refund Check Detail

### UBPKT09204 - Refunds 1 UBPKT09203 Disconnect

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
11-1540021-17	CHASE, RENEE	12/7/2022	23509	65.05			65.05	Generated From Billing
Total Refunds: 1				Total Refunded Amount:	65.05			

## Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	65.05
Revenue Total:	65.05

## General Ledger Distribution

Posting Date: 11/30/2022

	Account Number	Account Name	Posting Amount	IFT
Fund: 10 - ELECTRIC				
	10-1110-1098	CLAIM ON CASH-FUND 10	-65.05	Yes
	10-2010-2074	UNAPPLIED CREDITS	65.05	
	10 Total:		0.00	
Fund: 98 - POOLED CASH				
	98-1098-1000	CENTRAL DEPOSITORY CASH	-65.05	
	98-2498-2200	DUE TO OTHER FUNDS	65.05	Yes
	98 Total:		0.00	
	Distribution Total:		0.00	



Town of Berlin, MD

# Vendor History Report

## By Vendor Name

Posting Date Range -

Payment Date Range 12/01/2022 - 12/08/2022

Payable Number	Description	Units	Price	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description				Amount	Account Number		Account Name	Dist Amount					
<b>Vendor Set: 01 - Vendor Set 01</b>													
<b>0003138 - CARD SERVICES CENTER</b>													
OCT NOV FY 23	BOC CREDIT CARD			12/6/2022		DFT0000302	12/1/2022	11223.92	34.45	0	0	11258.37	11258.37
MD/DC UTILITIES CONF. REGISTRATION ( PAUL MILLER )	1	100	100	10-5620-5621			EMPLOYEE TRAINING	421.92	13.55	0	0	435.47	435.47
MD/DC UTILITIES CONF. REGISTRATION ( A. WIENHOLD )	1	100	100	10-5620-5621			EMPLOYEE TRAINING		100				
DEF DIESEL EXHAUST TREATMENT FOR LINE TRUCKS	1	65.12	65.12	10-5620-5257			VEHICLE MAINTENANCE		65.12				
8" BLACK TIES FOR INSTALLING OVERHEAD BANNERS	1	51.5	65.05	01-5400-5627			CHRISTMAS PARADE		65.05				
REPLACEMENT CHAINSAW BLADES	1	42.06	42.06	10-5620-5730			SUPPLIES AND OPERATIONS		42.06				
LIFTMASTER REPLACEMENT DOOR OPENER	1	27.99	27.99	10-5620-5730			SUPPLIES AND OPERATIONS		27.99				
BULK PACKAGE OF TISSUE PAPER	1	25.38	25.38	10-5620-5730			SUPPLIES AND OPERATIONS		25.38				
18" BLACK ZIP TIES FOR XMAS GARLAND LIGHT POLES.	1	9.87	9.87	10-5620-5730			SUPPLIES AND OPERATIONS		9.87				
OCT NOV FY 23	BOC CREDIT CARD			12/6/2022		DFT0000307	12/1/2022	547.78	0	0	0	547.78	547.78
OCEAN CITY CHAMBER MEMBERSHIP DUES	0	0	195	01-5400-5620			DUES AND PUBLICATIONS		195				
J&M MEAT MARKET - FOOD FOR VOLUNTEERS AND BAND	0	0	100.38	01-5400-5621			EMPLOYEE TRAINING		100.38				
BAKED DESSERT CAFE - COOKIES FOR MEETING	0	0	74.95	01-5400-5621			EMPLOYEE TRAINING		74.95				
J&J BOTTLESS WATER MONTHLY DUES	0	0	59.95	01-5400-5700			OFFICE SUPPLIES		59.95				
OCEAN CITY HOTEL MOTEL - CONFERENCE DINNER	0	0	50	01-5400-5621			EMPLOYEE TRAINING		50				
CANVA - POTERS FOR HOLIDAY EVENTS	0	0	37.5	01-5400-5720			PRINTING		37.5				
CANVA - SANTA COUPONS FOR SANTA LETTERS	0	0	30	01-5400-5720			PRINTING		30				
OCT NOV FY 23	CREDIT CARD			12/6/2022		DFT0000297	12/1/2022	363.36	0	0	0	363.36	363.36
D3 CORP NOVEMBER WEB HOSTING	0	0	125	01-5100-5264			WEBSITE		125				
PLAK THAT SIGN FOR PODIUM UPDATED SEAL	1	73.58	73.58	01-5000-5700			OFFICE SUPPLIES		73.58				
AMAZON WIRELESS DISPLAY ADAPTER FOR CONF ROOM TV	1	63.59	63.59	01-5100-5700			OFFICE SUPPLIES		63.59				
BUILDASIGN YARD SIGNS FOR BSKTBL COURTS LIGHTS	1	47.53	47.53	01-5500-5730			SUPPLIES AND OPERATIONS		47.53				
BERLIN AUTO WASH	0	0	20.28	01-5100-5257			VEHICLE MAINTENANCE		20.28				
AMAZON GLOW WANDS FOR FALL GLOW WALK (12 PK)	1	20.13	20.13	01-5500-5730			SUPPLIES AND OPERATIONS		20.13				
S. GREEN NAME PLATE	1	13.25	13.25	01-5000-5700			OFFICE SUPPLIES		13.25				
OCT NOV FY 23	BOC CREDIT CARD			12/6/2022		DFT0000300	12/1/2022	951.81	0	0	0	951.81	951.81
DOWNTOWN CHRISTMAS TREE	1	400	400	01-5400-5727			MARKETING		400				
HALO-TAT-ELECTRICAL SAFETY INFORMATION	1	321.05	321.05	10-5600-5621			EMPLOYEE TRAINING		321.05				
TAT EVENT-LUNCH FOR THE CREW	1	91.14	91.14	10-5600-5615			TRAVEL		91.14				
ATSSA FLAGMAN CERTIFICATION-RICKY DENNIS	1	75	75	01-5300-5621			EMPLOYEE TRAINING		75				
TAT EVENT-KIDS CANDY	1	51.63	51.63	10-5600-5615			TRAVEL		51.63				
TAT EVENT-DONUTS FOR THE CREW	1	12.99	12.99	10-5600-5615			TRAVEL		12.99				
OCT NOV FY 23	BOC CREDIT CARD			12/6/2022		DFT0000303	12/1/2022	3400.01	0	0	0	3400.01	3400.01

## Vendor History Report

											Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name		Dist Amount					
FOOD LION GIFT CARDS FOR EMPLOYEES - PURCH BY KJ	1	3335	3335	01-5000-4555	RETENTION		47.64					
				01-5100-4555	RETENTION		190.56					
				01-5120-4555	RETENTION		142.92					
				01-5125-4555	RETENTION		142.92					
				01-5200-4555	RETENTION		952.8					
				01-5300-4555	RETENTION		47.64					
				01-5310-4555	RETENTION		142.92					
				01-5320-4555	RETENTION		238.2					
				01-5400-4555	RETENTION		95.28					
				01-5440-4555	RETENTION		95.28					
				10-5600-4555	RETENTION		47.64					
				10-5610-4555	RETENTION		47.64					
				10-5620-4555	RETENTION		381.32					
				20-5700-4555	RETENTION		71.46					
				20-5710-4555	RETENTION		47.64					
				20-5720-4555	RETENTION		71.46					
				24-5800-4555	RETENTION		71.46					
				24-5810-4555	RETENTION		71.46					
				24-5820-4555	RETENTION		142.92					
				24-5830-4555	RETENTION		190.56					
				30-5030-4555	RETENTION		95.28					
SHELL GAS FOR ESCAPE	1	41.01	41.01	01-5440-5630	VEHICLE FUEL		41.01					
BERLIN AUTO WASH	1	24	24	01-5440-5257	VEHICLE MAINTENANCE		24					
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022	DFT0000299	12/1/2022		121.08	20.9	0	0	141.98	141.98
MLK PACKING	1	138	158.9	24-5820-5730	SUPPLIES AND OPERATIONS		158.9					
ROYAL FARMS NONETHANOL GAS CANS	1	100	100	30-5030-5730	SUPPLIES AND OPERATIONS		100					
ADKINS RESPIRATORS WELL 3	1	22.08	22.08	20-5710-5730	SUPPLIES AND OPERATIONS		22.08					
DISCOUNT CREDIT	0	0	-139	24-5820-5730	SUPPLIES AND OPERATIONS		-139					
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022	DFT0000306	12/1/2022		2513.84	0	0	0	2513.84	2513.84
BRAKE/PAD/ROTOR 6741	0	0	1232.94	01-5200-5257	VEHICLE MAINTENANCE		1232.94					
IACP RENEWAL	0	0	525	01-5200-5620	DUES AND PUBLICATIONS		525					
MICROWAVE FOR KITCHEN	0	0	419	01-5200-5730	SUPPLIES AND OPERATIONS		419					
MD CHIEFS OF POLICE RENEWAL	0	0	150	01-5200-5620	DUES AND PUBLICATIONS		150					
FEDEX WEAPONS	0	0	71.74	01-5200-5601	POSTAGE		71.74					
CBD FOR CANINE	0	0	50	01-5200-5730	SUPPLIES AND OPERATIONS		50					
PIZZA FOR HALLOWEEN	0	0	32.83	01-5200-5730	SUPPLIES AND OPERATIONS		32.83					
RETURN PURSE LOST	0	0	19.04	01-5200-5601	POSTAGE		19.04					
HEADLIGHT 6740	0	0	13.29	01-5200-5257	VEHICLE MAINTENANCE		13.29					
OCT NOV FY 23	BOC CREDIT		12/6/2022	DFT0000305	12/1/2022		25	0	0	0	25	25
MD-RWA SAMPLER CLASS	1	25	25	24-5800-5621	EMPLOYEE TRAINING		25					
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022	DFT0000304	12/1/2022		187.97	0	0	0	187.97	187.97
SCREEN KIT FOR THE SHOP	1	89.97	89.97	01-5300-5730	SUPPLIES AND OPERATIONS		89.97					

**Vendor History Report**

											Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount						
FUEL FOR POWERWASHER	1	45.49	45.49	01-5320-5630	VEHICLE FUEL	45.49						
USB CORD FOR PRINTER	1	37.99	37.99	01-5300-5700	OFFICE SUPPLIES	37.99						
HOPKINS ENDURANCE 7RV BLADE	1	22.99	22.99	01-5320-5730	SUPPLIES AND OPERATIONS	22.99						
REFUND FOR 4 IN 45 WYE	1	-8.47	-8.47	01-5300-5730	SUPPLIES AND OPERATIONS	-8.47						
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022		DFT0000298	12/1/2022	1349.99	0	0	0	1349.99	1349.99
ADP PAYROLL PROCESSING SERVICES	1	703.7	703.7	01-5000-5200	CONTRACTED SERVICES	48.15						
				01-5100-5200	CONTRACTED SERVICES	38.52						
				01-5120-5200	CONTRACTED SERVICES	28.89						
				01-5125-5200	CONTRACTED SERVICES	28.89						
				01-5200-5200	CONTRACTED SERVICES	173.34						
				01-5300-5200	CONTRACTED SERVICES	9.63						
				01-5310-5200	CONTRACTED SERVICES	28.89						
				01-5320-5200	CONTRACTED SERVICES	48.15						
				01-5400-5200	CONTRACTED SERVICES	19.26						
				01-5440-5200	CONTRACTED SERVICES	19.26						
				10-5600-5200	CONTRACTED SERVICES	9.63						
				10-5610-5200	CONTRACTED SERVICES	9.63						
				10-5620-5200	CONTRACTED SERVICES	77.75						
				20-5700-5200	CONTRACTED SERVICES	14.45						
				20-5710-5200	CONTRACTED SERVICES	9.63						
				20-5720-5200	CONTRACTED SERVICES	14.45						
				24-5800-5200	CONTRACTED SERVICES	14.45						
				24-5810-5200	CONTRACTED SERVICES	14.45						
				24-5820-5200	CONTRACTED SERVICES	28.89						
				24-5830-5200	CONTRACTED SERVICES	48.15						
				30-5030-5200	CONTRACTED SERVICES	19.24						
QUADIENT - INK CARTRIDGES FOR POSTAGE MACHINE	1	281.2	281.2	01-5125-5700	OFFICE SUPPLIES	281.2						
SHRM MEMBERSHIP RENEWAL	1	229	229	01-5100-5620	DUES AND PUBLICATIONS	229						
AMAZON - NEWSPAPER RACK FOR CUST. SERV.	1	89.9	89.9	01-5125-5700	OFFICE SUPPLIES	89.9						
EZPASS REFILL	1	25	25	01-5100-5615	TRAVEL	25						
STAPLES DIRECT BUSINESS CARDS	1	21.19	21.19	01-5100-5700	OFFICE SUPPLIES	21.19						
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022		DFT0000301	12/1/2022	263.83	0	0	0	263.83	263.83
WEEKLY SAFETY LESSONS	1	97	97	01-5300-5621	EMPLOYEE TRAINING	97						
17 GAGE METAL	2	45.48	90.96	01-5320-5730	SUPPLIES AND OPERATIONS	90.96						
TABLE PUBLIC WORKS	1	75.87	75.87	01-5300-5730	SUPPLIES AND OPERATIONS	75.87						
OCT NOV FY 23	BOC CREDIT CARD		12/6/2022		DFT0000296	12/1/2022	1077.33	0	0	0	1077.33	1077.33
PLANTS FOR BURBAGE PARK	1	474.3	474.3	01-5500-5730	SUPPLIES AND OPERATIONS	474.3						
BOOTS RICKY DENNIS	1	201.4	201.4	01-5300-5740	SAFETY SUPPLIES AND MATERIALS	201.4						
STRESS BALLS TOUCH A TRUCK	1	182.85	182.85	01-5300-5740	SAFETY SUPPLIES AND MATERIALS	182.85						
NAPA CLEANING SUPPLIES FOR TRUCKS	1	65.64	65.64	01-5320-5257	VEHICLE MAINTENANCE	65.64						
SHOVELS	2	19.39	38.78	01-5320-5730	SUPPLIES AND OPERATIONS	38.78						
MDOT TRAINING	1	35	35	01-5300-5621	EMPLOYEE TRAINING	35						

Vendor History Report

											Posting Date Range -	
Payable Number	Description		Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name		Dist Amount					
CLEANING SUPPLIES TH RESTROOMS	1	31.98	31.98	01-5130-5200	CONTRACTED SERVICES		31.98					
CLEANING SULLPILES TH RESTROOMS	1	30.04	30.04	01-5130-5200	CONTRACTED SERVICES		30.04					
PAINT FOR STREET PARKING BAY STREET	1	15.41	15.41	01-5320-5730	SUPPLIES AND OPERATIONS		15.41					
SHOP KEY	1	1.93	1.93	01-5310-5730	SUPPLIES AND OPERATIONS		1.93					
Vendors: (1) Total 01 - Vendor Set 01:							11223.92	34.45	0	0	11258.37	11258.37
Vendors: (1) Report Total:							11223.92	34.45	0	0	11258.37	11258.37

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$1,379.43
- Payments	\$1,379.43
- Other Credits	\$0.00
+ Purchases	\$363.36
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$363.36

**PAYMENT INFORMATION**

New Balance:	\$363.36
Minimum Payment Due:	\$25.00
Payment Due Date:	December 4, 2022

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,636.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$1,379.43-
10/10	10/11	5544641MQ8AQ3LL4E	ETCH ART AWARDS SALISBURY MD	\$13.25
10/27	10/27	5543286MW606V3VYN	AMZN MKTP US*H01MD6M70 AMZN.COM/BILL WA	\$20.13
10/27	10/27	5531020MW2E05JSTL	BUILDASIGN.COM 800-330-9622 TX	\$47.53
10/30	10/30	5543286MZ60YG9KAD	AMZN MKTP US*H03L07BY1 AMZN.COM/BILL WA	\$63.59
11/01	11/01	5543286N161GWNWFD	IN *D3CORP 410-2132400 MD	\$125.00
11/01	11/01	5550629N1M45K839Q	BERLIN AUTO WASH BERLIN MD	\$20.28
11/02	11/02	5543687N28GXY4ZEH	PLAK THAT LLC 443-6646268 MD	\$73.58

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$363.36  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

Send Billing Inquiries To:

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$524.14
- Payments	\$524.14
- Other Credits	\$0.00
+ Purchases	\$951.81
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$951.81

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,048.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$951.81  
Minimum Payment Due: \$48.00  
Payment Due Date: December 4, 2022

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$524.14-
10/11	10/11	5270826MDHLQ78M27	HALO BRANDED SOLUTIONS 8155489198 IL	\$321.05
10/27	10/27	8545491MWS66KT15V	ATSSA 540-3681701 VA	\$75.00
10/27	10/27	0541601MW43A7NA0Q	WAL-MART #2560 BERLIN MD	\$51.63
10/29	10/29	8265413N0WGN9G7EK	BERLIN PIZZA BERLIN MD	\$91.14
10/29	10/29	5270487MZREQEBQ266	DUNKIN #355321 Q35 OCEAN CITY MD	\$12.99
11/07	11/07	5543286N7632A5GJY	IN *CAWLEY FAMILY FARM 410-8294781 MD	\$400.00

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX

New Balance: \$951.81

Minimum Payment Due: \$48.00

Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**

800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$60.00
- Payments	\$60.00
- Other Credits	\$0.00
+ Purchases	\$3,400.01
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$3,400.01

**PAYMENT INFORMATION**

New Balance:	\$3,400.01
Minimum Payment Due:	\$170.00
Payment Due Date:	December 4, 2022

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$1,599.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$60.00-
10/20	10/20	5526352MM8B296WGK	FOODLION 8002109569 NC	\$3,335.00
10/27	10/27	5530876MXFY0PV97Q	SHELL OIL 236862200QPS BERLIN MD	\$41.01
10/27	10/27	5550629MWM50WW0EE	BERLIN AUTO WASH BERLIN MD	\$24.00

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$3,400.01  
Minimum Payment Due: \$170.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233



Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$2,178.23
- Payments	\$2,178.23
- Other Credits	\$0.00
+ Purchases	\$2,513.84
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$2,513.84

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$2,404.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$2,513.84  
Minimum Payment Due: \$126.00  
Payment Due Date: December 4, 2022

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$2,178.23-
10/13	10/13	5265384MF2M23M26K	DELMARVA K9 PITTSVILLE MD	\$50.00
10/13	10/13	0265390ME8PMLYR68	BERLIN CHEVY SERVICE BERLIN MD	\$1,232.94
10/19	10/19	5543286ML5Y65DYK9	IN *AMERICAN APPLIANCE BERLIN MD	\$419.00
10/20	10/20	0541019MNMK0Z4GZG	FEDEX 279398825470 MEMPHIS TN	\$71.74
10/20	10/20	0230537MN00J9J0QZ	USPS PO 2306480811 BERLIN MD	\$19.04
10/27	10/27	5530959MWRQEB2RRZ	BERLIN AUTOMOTIVE BERLIN MD	\$13.29
10/31	10/31	8265413N1WGN9G7EJ	BERLIN PIZZA BERLIN MD	\$32.83
11/04	11/04	5550629N4L2PF4S64	IACP 7036477279 VA	\$525.00
11/07	11/07	7530637N856NL9E0Z	MARYLAND CHIEFS OF POL 667-3143216 MD	\$150.00

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$2,513.84  
Minimum Payment Due: \$126.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$27.00
- Payments	\$27.00
- Other Credits	\$0.00
+ Purchases	\$25.00
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$25.00

**PAYMENT INFORMATION**

New Balance:	\$25.00
Minimum Payment Due:	\$25.00
Payment Due Date:	December 4, 2022

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$1,475.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$27.00-
10/25	10/25	5544641MV612S4RJH	THE MARYLAND RURAL WAT 4104895877 MD	\$25.00

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	16.49% (v)	\$0.00	30	\$0.00

(v) - variable

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$25.00  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$362.63
- Payments	\$362.63
- Other Credits	\$8.47
+ Purchases	\$196.44
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$187.97

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$1,312.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$187.97  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/19	10/19	5270715MM09FTX28N	THE HOME DEPOT #2578 BERLIN MD CREDIT	\$8.47-
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$362.63-
10/12	10/12	5543286ME5WGDEKHX	THE HOME DEPOT 2578 BERLIN MD	\$89.97
10/12	10/12	0230537ME00JS8SLK	TRACTOR SUPPLY CO #181 BERLIN MD	\$22.99
10/14	10/14	0541019MG31T9RSXR	STAPLES 00112888 OCEAN CITY MD	\$37.99
10/24	10/24	5270824MSRQEB89HZ	ROYAL FARMS #178 BERLIN MD	\$45.49

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$187.97  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$515.95
- Payments	\$515.95
- Other Credits	\$0.00
+ Purchases	\$280.98
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$280.98

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,719.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$280.98  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N000XSMA7D	PAYMENT - THANK YOU	\$515.95-
10/12	10/12	0531461MEEHSPFMM9	THE ADKINS COMPANY BERLIN MD	\$22.08
10/26	10/26	5270824MWRQEB8YQH	ROYAL FARMS #178 BERLIN MD	\$100.00
11/04	11/04	5543286N4627RB65M	SQ *M L K & ASSOCIATES 877-417-4551 PA	\$158.90

- Refund -

< 139-7

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX

New Balance: \$280.98

Minimum Payment Due: \$25.00

Payment Due Date: December 4, 2022

Amount Enclosed: \$

141.98

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$2,445.30
- Payments	\$2,445.30
- Other Credits	\$0.00
+ Purchases	\$1,349.99
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$1,349.99

**PAYMENT INFORMATION**

New Balance:	\$1,349.99
Minimum Payment Due:	\$67.00
Payment Due Date:	December 4, 2022

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$3,650.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N100XSMKZV	PAYMENT - THANK YOU	\$2,445.30-
10/16	10/16	5543286MH5X8P2AJR	QUADIENT INC ORACLE 800-636-7678 CT	\$281.20
10/19	10/19	0541019ML323E6DSH	STAPLES DIRECT 800-3333330 MA	\$21.19
10/24	10/24	5543286MT5ZD57DVY	AMZN MKTP US*H08MH7CA0 AMZN.COM/BILL WA	\$89.90
10/29	10/29	8550499MZS66JV31F	DRIVEEZMD REBILL 5555555555 MD	\$25.00
10/31	10/31	5526352N0N099LX9L	ADP PAYROLL & TAX S 973-974-7265 NJ	\$703.70
10/31	10/31	2524770N20QGMZJDZ	SOCIETYFORHUMANRESOURC ALEXANDRIA VA	\$229.00

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$1,349.99  
Minimum Payment Due: \$67.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$1,081.11
- Payments	\$1,081.11
- Other Credits	\$0.00
+ Purchases	\$263.83
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$263.83

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,736.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$263.83  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N100XSMKZV	PAYMENT - THANK YOU	\$1,081.11-
10/10	10/11	5543286MB5VPGHQZL	LOWES #02248* SEAFORD DE	\$90.96
10/26	10/26	8271116MV000QDYWG	WEEKLYSAFETY.COM RICHARDSON CA	\$97.00
10/28	10/28	0543684MYBLKSX73E	SAMS CLUB #6383 SALISBURY MD	\$75.87

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$263.83  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

Billing Questions:  
800-854-7642

Send Billing Inquiries To:

#### SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$609.27
- Payments	\$609.27
- Other Credits	\$0.00
+ Purchases	\$1,077.33
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$1,077.33

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$422.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

#### PAYMENT INFORMATION

New Balance: \$1,077.33  
Minimum Payment Due: \$54.00  
Payment Due Date: December 4, 2022

#### MESSAGES

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#### TRANSACTIONS

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N100XSMKZV	PAYMENT - THANK YOU	\$609.27-
10/11	10/11	5550080MQM4EL2EY5	TOTALLY PROMOTIONAL 5678906042 OH	\$182.85
10/12	10/12	0531461MEEHSPFMPW	THE ADKINS COMPANY BERLIN MD	\$30.04
10/12	10/12	0531461MEEHSPFMX0	THE ADKINS COMPANY BERLIN MD	\$38.78
10/18	10/18	5544641MLBLJSRQ1N	INLAND BAYS GARDEN FRANKFORD DE	\$474.30
10/18	10/18	0531461MLEHV48HQ8	THE ADKINS COMPANY BERLIN MD	\$1.93
10/21	10/21	0531461MPEHX210BB	THE ADKINS COMPANY BERLIN MD	\$15.41
10/24	10/24	5543286MT5ZFB8HK6	IN *MARYLAND TRANSPORT 301-9570074 MD	\$35.00
10/26	10/26	5530959MVRQEB2RT2	BERLIN AUTOMOTIVE BERLIN MD	\$65.64
11/08	11/08	0531461N9EHVBEQEW	THE ADKINS COMPANY BERLIN MD	\$31.98
11/08	11/08	5270487N82DKSV3PD	TIMBERLAND ECOMM 6037729500 NH	\$201.40

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$1,077.33  
Minimum Payment Due: \$54.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233

Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$833.47
- Payments	\$833.47
- Other Credits	\$0.00
+ Purchases	\$435.47
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$435.47

Account Number XXXX XXXX XXXX  
Credit Limit \$1,500.00  
Available Credit \$1,064.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**PAYMENT INFORMATION**

New Balance: \$435.47  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

**MESSAGES**

Help us "Go Green" by reducing paper. Visit our website [www.24-7cardaccess.com](http://www.24-7cardaccess.com) to sign up for electronic statements or to make a payment online.

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N100XSMKZV	PAYMENT - THANK YOU	\$833.47-
10/12	10/12	0541601MD43A7BL5K	WAL-MART #2560 BERLIN MD	\$65.12
10/12	10/12	5543286MD5W8W7GYN	AMAZON.COM*1K1A47BA2 AMZN.COM/BILL WA	\$42.06
10/13	10/13	5543286ME5WGKYEZ0	AMZN MKTP US*HT56C01Z0 AMZN.COM/BILL WA	\$9.87
10/14	10/14	5542950MFLS2DBNT7	CABLE TIES AND MORE 8772847760 WY	\$65.05
10/14	10/14	5543286MF5WM06JS8	AMZN MKTP US*1K2NF6K62 AMZN.COM/BILL WA	\$27.99
10/19	10/19	5542950MLMNNKPP9R	EB MDDC UTILITIES AS 8014137200 CA	\$200.00
10/21	10/21	0543684MPBLKRM TMK	SAMS CLUB #6383 SALISBURY MD	\$25.38

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$435.47  
Minimum Payment Due: \$25.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233



Account Number: XXXX XXXX XXXX

**Billing Questions:**  
800-854-7642

**Send Billing Inquiries To:**

**SUMMARY OF ACCOUNT ACTIVITY**

Previous Balance	\$0.00
- Payments	\$586.61
- Other Credits	\$0.00
+ Purchases	\$547.78
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$547.78

**PAYMENT INFORMATION**

New Balance:	\$547.78
Minimum Payment Due:	\$27.00
Payment Due Date:	December 4, 2022

Account Number XXXX XXXX XXXX  
Credit Limit \$5,000.00  
Available Credit \$4,452.00  
Statement Closing Date November 9, 2022  
Days in Billing Cycle 30

**MESSAGES**

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**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
10/31	10/31	8542120N100XSMKZV	PAYMENT - THANK YOU	\$586.61-
10/13	10/13	8545491MES66FYQXQ	OCEANCITYCHAMBEROF COMM 410-2130144 MD	\$195.00
10/13	10/13	5543286ME5WGYJH2Q	SQ *BAKED DESSERT CAFE BERLIN MD	\$74.95
10/15	10/15	5543286MG5X5Z7WV8	TST* J & M MEAT MARKET BERLIN MD	\$100.38
10/16	10/16	8230509MJ0004JTHX	CANVA* I03576-4508925 CAMDEN DE	\$30.00
10/17	10/17	8550246MJS66DF2M5	J A BOTTLELESS WATER FRUITLAND MD	\$59.95
10/19	10/19	8545491MLS66L2VM1	OCEAN CITY HOTEL MOTEL 410-2896733 MD	\$50.00
10/24	10/24	8230509MT0009VYG6	CANVA* I03583-18650846 CAMDEN DE	\$37.50
10/28	10/28	0000000000ATNEWA	BALANCE TRANSFER 5594 9512 4840 0397	\$586.61

BANK OF OCEAN CITY  
3595 CANTON RD #312  
MARIETTA, GA 30066-2658

Account Number: XXXX XXXX XXXX  
New Balance: \$547.78  
Minimum Payment Due: \$27.00  
Payment Due Date: December 4, 2022

Amount Enclosed: \$

Make Check Payable to:

CARD SERVICES CENTER  
PO BOX 71205  
CHARLOTTE NC 28272-1205

TOWN OF BERLIN MD  
10 WILLIAMS ST  
BERLIN MD 21811-1233