Wessel & Company
Accountants & Advisors

Ligonier Township
Financial Executive Summary Report
For the Year Ended December 31, 2025

Independent Auditor's Report

Unmodified Opinion on Cash Basis Financial Statements.

	Primary Government	
	Governmental Activities	
	2025 Total	2024 Total
Statements of Net Position		
Total Assets	$ 2,358,942	$ 2,203,633
Net Position:		
Restricted	$ 685,055	$ 369,852
Unrestricted	1,673,887	1,833,781
Total Net Position	$ 2,358,942	$ 2,203,633

Statements of Activities

	2025 Total	2024 Total
Revenues		
Taxes	$ 2,070,312	$ 1,981,670
Operating & Capital Grants	1,321,649	720,445
Charges for Service	130,153	98,972
Other Revenue	222,420	445,346
Total Revenues	3,744,534	3,246,433
Expenses		
Governmental Activities		
General Government	507,699	357,425
Public Safety	978,012	987,372
Planning and Zoning	106,918	155,890
Public Works	1,871,488	1,296,996
Culture and Recreation	8,275	8,899
Employer Paid Benefits	116,833	130,218
Total Expenses	3,589,225	2,936,800
Change in Net Position	**155,309**	**309,633**
Net Position - Beginning of Year	2,203,633	1,894,000
Net Position - End of Year	$ 2,358,942	$ 2,203,633

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Governmental Funds (General, Liquid Fuels and Capital Projects Funds)

	General	Liquid Fuels	Capital Projects	Total
Balance Sheet				
Total Assets	$ 1,673,887	$ 169,023	$ 516,032	$ 2,358,942
Fund Balance				
Restricted	$ -	$ 169,023	$ 516,032	$ 685,055
Unassigned	1,673,887	-	-	1,673,887
Total Fund Balance	$ 1,673,887	$ 169,023	$ 516,032	$ 2,358,942
Statement of Revenues, Expenditures, and Changes in Fund Balances				
Revenues:				
Taxes	$ 2,070,312	$ -	$ -	$ 2,070,312
Intergovernmental	248,808	386,003	686,838	1,321,649
Other Revenue	333,767	16,677	2,119	352,563
Total Revenue	2,652,887	402,680	688,957	3,744,524
Expenditures:				
General Government	507,699	-	-	507,699
Public Safety	978,012	-	-	978,012
Public Works	820,054	459,192	592,242	1,871,488
Culture and Recreation	8,275	-	-	8,275
Employer Paid Benefits	66,956	-	-	66,956
Insurance	49,877	-	-	49,877
Other Enterprises	106,918	-	-	106,918
Total Expenditures	2,537,791	459,192	592,242	3,589,225
Excess/(Deficiency) of Revenues over Expenditures	115,096	(56,512)	96,715	155,299
Other Financing Sources:				
Sale of Capital Assets	10	-	-	10
Operating Transfers In/(Out)	(275,000)	-	275,000	-
Excess/(Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(159,894)	(56,512)	371,715	155,309
Fund Balance at Beginning of Year	1,833,781	225,535	144,317	2,203,633
Fund Balance at End of Year	$ 1,673,887	$ 169,023	$ 516,032	$ 2,358,942