

NOTICE OF AUDIT

Pursuant to the provisions of the Commonwealth of Pennsylvania First Class Township Code, notice is hereby given that the Auditor's Report of Spring Garden Township, York County, Pennsylvania for the year ended December 31, 2018 has been filed as required. The audit was performed by Smith Elliott Kearns & Company, LLC, Certified Public Accountants, York, Pennsylvania. The following are concise financial statements of the Township:

TOWNSHIP OF SPRING GARDEN CONCISE FINANCIAL STATEMENTS FOR PUBLICATION PREPARED ON A MODIFIED CASH BASIS

CONCISE BALANCE SHEET - COMBINED FUNDS DECEMBER 31, 2018

| ASSETS | |
|--|-------------------|
| Cash | \$ 23,517,907 |
| Investments, at market value | - |
| Due from other funds | 86,823 |
| Total assets | \$ 23,604,730 |
| LIABILITIES AND FUND BALANCE | |
| Payroll taxes and other withholdings | \$ 20 |
| Due to other funds | 86,823 |
| Escrow liabilities | 8,048 |
| Fund balances | 23,509,839 |
| Total liabilities and fund balance | \$ 23,604,730 |

CONCISE STATEMENT OF REVENUES RECEIVED AND EXPENDITURES PAID YEAR ENDED DECEMBER 31, 2018 GENERAL FUND

| | | |
|--|--------------|--------------|
| Fund balance, December 31, 2017 | | \$ 4,603,336 |
| Receipts | | |
| Taxes - all sources | \$ 6,702,266 | |
| (Real estate assessed value - \$961,384,828) | | |
| Licenses and permits | 248,610 | |
| Fines and forfeits | 134,492 | |
| Interest, rents and royalties | 23,024 | |
| Intergovernmental revenue | 391,433 | |
| Charges for services | 465,501 | |
| Unclassified operating revenue | 4,629 | |
| Proceeds of general fixed asset disposition | 47,077 | |
| Refund of prior year expenses | 438,587 | 8,455,619 |
| Disbursements | | |
| General government | 769,883 | |
| Public safety | 5,064,953 | |
| Health and human services | 7,884 | |
| Sanitation | 26,460 | |
| Public works | 1,429,819 | |
| Stormwater | 102,820 | |
| Culture and recreation | 263,670 | |
| Employee benefits | 4,763 | |
| Insurance | 73,899 | |
| Interfund transfers | 41,758 | 7,785,909 |
| Fund balance, December 31, 2018 | | \$ 5,273,046 |

OTHER FUNDS

| | Fund Balance December 31, 2017 | Receipts | Disbursements | Fund Balance December 31, 2018 |
|------------------|-----------------------------------|--------------|---------------|-----------------------------------|
| Special revenue | \$ 1,741,011 | \$ 603,307 | \$ 382,910 | \$ 1,961,408 |
| Capital projects | 3,791,141 | 16,553 | 344,556 | 3,463,138 |
| Enterprise | 3,101,431 | 2,978,100 | 3,293,443 | 2,786,088 |
| Internal service | 71,641 | 240 | 19,013 | 52,868 |
| Trust and agency | 10,668,219 | 563,137 | 1,258,065 | 9,973,291 |
| | \$ 19,373,443 | \$ 4,161,337 | \$ 5,297,987 | \$ 18,236,793 |