

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, 2019 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, 2019**

<u>ASSETS</u>	
Cash	\$ 21,897,702
Due from other funds	<u>130,530</u>
 Total assets	 <u>\$ 22,028,232</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Due to other funds	130,530
Escrow liabilities	59,468
Long term liabilities	1,846,651
Fund balances	<u>19,991,583</u>
 Total liabilities and fund balance	 <u>\$ 22,028,232</u>

**CONCISE STATEMENT OF REVENUES RECEIVED AND EXPENDITURES PAID
YEAR ENDED DECEMBER 31, 2019
GENERAL FUND**

Fund balance, December 31, 2018, as restated	\$ 5,794,956
Receipts	
Taxes - all sources	\$ 6,962,387
(Real estate assessed value - \$972,182,822)	
Licenses and permits	241,152
Fines and forfeits	119,404
Interest, rents and royalties	27,158
Intergovernmental revenue	557,217
Charges for services	400,627
Unclassified operating revenue	21,385
Proceeds of general fixed asset disposition	27,801
Interfund transfers	809,000
Proceeds of general long term debt	1,846,651
Refund of prior year expenses	<u>88,176</u>
	11,100,958
Disbursements	
General government	653,783
Public safety	5,642,446
Health and human services	8,256
Sanitation	24,742
Public works	1,380,633
Stormwater	6,156
Culture and recreation	301,922
Debt service	45,967
Employee benefits	4,725
Insurance	72,119
Unclassified operating expense	143
Refund of prior year revenue	8,685
Interfund transfers	<u>2,080,684</u>
	10,230,261
Fund balance, December 31, 2019	<u>\$ 6,665,653</u>

OTHER FUNDS

	<u>Fund Balance</u>			<u>Fund Balance</u>
	<u>December 31, 2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>December 31, 2019</u>
Special revenue	\$ 1,961,408	\$ 821,183	\$ 1,562,174	\$ 1,220,417
Capital projects	3,463,138	2,040,924	2,291,531	3,212,531
Enterprise	2,786,088	2,985,164	3,020,206	2,751,046
Internal service	52,868	185	-	53,053
Trust and agency	<u>6,660,149</u>	<u>1,702,648</u>	<u>427,263</u>	<u>7,935,534</u>
	<u>\$ 14,923,651</u>	<u>\$ 7,550,104</u>	<u>\$ 7,301,174</u>	<u>\$ 15,172,581</u>