

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**671594 SPRING GARDEN TWP, YORK COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**SPRING GARDEN TWP, YORK County**  
**BALANCE SHEET**  
 December 31, 2021

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	8,672,624	2,033,097	4,078,889		3,915,312	51,086	9,691,835			28,442,843
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	222,088	253			87,267					309,608
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		8,894,712	2,033,350	4,078,889		4,002,579	51,086	9,691,835			28,752,451

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	255									255
200-209, 231-239	All Other Current Liabilities	35,801									35,801
230.00	Due To Other Funds	42,620	67,580	3,854		195,554					309,608

## SPRING GARDEN TWP, YORK County

## BALANCE SHEET

December 31, 2021

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<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		78,676	67,580	3,854		195,554					345,664
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	8,816,036	1,965,770	4,075,035		3,807,025	51,086	9,691,835			28,406,787
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		8,816,036	1,965,770	4,075,035		3,807,025	51,086	9,691,835			28,406,787
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											28,752,451

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

**Taxes**

301.00	Real Estate Taxes	3,839,442	85,378					3,924,820
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	1,015,506						1,015,506
310.20	Earned Income Taxes / Wage Taxes	2,448,106						2,448,106
310.30	Business Gross Receipts Taxes	772,965						772,965
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	386,938						386,938
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		8,462,957	85,378					8,548,335

**Licenses and Permits**

320-322	All Other Licenses and Permits	22,136						22,136
321.80	Cable Television Franchise Fees	221,962						221,962
<b>Total Licenses and Permits</b>		244,098						244,098

**Fines and Forfeits**

330-332	Fines and Forfeits	125,857						125,857
<b>Total Fines and Forfeits</b>		125,857						125,857



**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**REVENUES**

**State**

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		358,383	387,754					746,137

**Local Government Units**

357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	2,447						2,447
<b>Total Local Government Units</b>		2,447						2,447

**Charges for Service**

361.00	General Government	31,959						31,959
362.00	Public Safety	342,005						342,005
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	27,759						27,759
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	761			3,339,779			3,340,540
364.30	Solid Waste Collection and Disposal Charge (trash)	41,364						41,364
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	734						734
366.00	Human Services							
367.00	Culture and Recreation	2,030						2,030
368.00	Airports							

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		446,612				3,339,779		3,786,391

Unclassified Operating Revenues								
383.00	Special Assessments		6,328					6,328
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	8,450		2,777				11,227
388.00	Fiduciary Fund Pension Contributions						378,239	378,239
389.00	All Other Unclassified Operating Revenues	28,769	1,299					30,068
<b>Total Unclassified Operating Revenues</b>		37,219	7,627	2,777			378,239	425,862

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	8,450	50,099					58,549
392.00	Interfund Operating Transfers	24,351		3,074,238		61,947		3,160,536
393.00	Proceeds of General Long-Term Debt	3,074,238						3,074,238
394.00	Proceeds of Short Term-Debt							

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	99,663		3,391		312,134		415,188
<b>Total Other Financing Sources</b>		3,206,702	50,099	3,077,629		374,081		6,708,511
<b>TOTAL REVENUES</b>		12,913,742	1,223,739	3,084,251		3,718,192	20	22,260,356

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	11,281						11,281
401.00	Executive (Manager or Mayor)	167,869						167,869
402.00	Auditing Services / Financial Administration	99,158		2,881				102,039
403.00	Tax Collection	98,090						98,090
404.00	Solicitor / Legal Services	65,988						65,988
405.00	Secretary / Clerk	35,472						35,472
406.00	Other General Government Administration	35,828		426		1,207		37,461
407.00	IT-Networking Services-Data Processing	26,619				5		26,624
408.00	Engineering Services	3,850						3,850
409.00	General Government Buildings and Plant	51,829		2,133,243				2,185,072
<b>Total General Government</b>		595,984		2,136,550		1,212		2,733,746

Public Safety								
410.00	Police	3,760,961		16,227				3,777,188
411.00	Fire	1,961,153						1,961,153
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	90,160					1,006	91,166



**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Public Safety</b>								
414.00	Planning and Zoning	174,478						174,478
415.00	Emergency Management and Communications	23						23
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		5,986,775		16,227			1,006	6,004,008

<b>Health and Human Services</b>								
420.00-425.00	Health and Human Services	8,295						8,295
<b>Total Health and Human Services</b>		8,295						8,295

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	11,065						11,065
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	14,508			3,324,735			3,339,243
<b>Total Public Works - Sanitation</b>		25,573			3,324,735			3,350,308

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	829,908						829,908
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	3,079	39,805					42,884
433.00	Traffic Control Devices	18,282	6,938					25,220
434.00	Street Lighting	98,602						98,602

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	78,426						78,426
437.00	Repairs of Tools and Machinery	27,513						27,513
438.00	Maintenance and Repairs of Roads and Bridges	399	37,019					37,418
439.00	Highway Construction and Rebuilding Projects		285,241					285,241
<b>Total Public Works - Highways and Streets</b>		1,056,209	369,003					1,425,212

<b>Other Public Works Enterprises</b>								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control	117,257						117,257
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		117,257						117,257

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	153						153
453.00	Spectator Recreation							
454.00	Parks	193,476						193,476

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		193,629						193,629

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	340,000						340,000
472.00	Debt Interest (short-term and long-term)	212,133						212,133
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		552,133						552,133

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	4,570						4,570
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		4,570						4,570

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	180,657						180,657
<b>Total Insurance</b>		180,657						180,657

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						513,526	513,526
489.00	All Other Unclassified Expenditures	17,147					41,584	58,731
<b>Total Unclassified Operating Expenditures</b>		17,147					555,110	572,257

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues		216					216
492.00	Interfund Operating Transfers	3,074,238	86,298					3,160,536
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		3,074,238	86,514					3,160,752

<b>TOTAL EXPENDITURES</b>	11,812,467	455,517	2,152,777		3,325,947	1,006	555,110	18,302,824
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	1,101,275	768,222	931,474		392,245	-986	765,302	3,957,532
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## SPRING GARDEN TWP

December 31, 2021

## DEBT STATEMENT

## OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>											
GON, Series 2019	Note	2019	2039	10,000,000	6,925,762	3,074,238	340,000		9,660,000		9,660,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	9,660,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	9,660,000

**SPRING GARDEN TWP, YORK County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	20,861	2,085,877	2,106,738
Health			
Housing			
Libraries			
Mass Transit			
Parks	6,742		6,742
Police	64,990		64,990
Recreation			
Sewer	23,108		23,108
Solid Waste			
Streets / Highways	6,236	284,816	291,052
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	121,937	2,370,693	2,492,630

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

3,284,622

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: Herbein CPAs & Appointed Auditor/CPA  
Consultants

December 31, 2021

**NOTES / COMMENTS**

The Township's NonUniform Pension Plan Fund activity is not included in the Township's financial report, since it is not considered a fiduciary fund of the Township under GASB 84.

Under the Trust and Agency Fund, line 489.00 All Other Unclassified Expenditures has an amount greater than 1% of the fund's total expenditures; however, this amount of \$41,584 is for pension fund management fees, which according to the instructions, is prescribed to go on this line.

The Township has \$649,890 restricted ARPA funds included in the fund balance for the Special Revenue Fund at December 31, 2021.