

**2022 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, 2022

		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
Assets and Other Debits											
100-120	Cash and Investments	9,049,736	2,798,835	3,900,782		5,201,204	35,174	8,446,709			29,432,440
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	323,892				190,961					514,853
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		9,373,628	2,798,835	3,900,782		5,392,165	35,174	8,446,709			29,947,293

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	218									218
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds	312	514,539			2					514,853

SPRING GARDEN TWP, YORK County

BALANCE SHEET

December 31, 2022

		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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits	240,663									240,663
Total Liabilities and Other Credits		241,193	514,539			2					755,734
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	9,132,435	2,284,296	3,900,782		5,392,163	35,174	8,446,709			29,191,559
291-299	Other Equity										
Total Fund and Account Group Equity		9,132,435	2,284,296	3,900,782		5,392,163	35,174	8,446,709			29,191,559
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											29,947,293

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	3,759,756	84,691					3,844,447
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	637,797						637,797
310.20	Earned Income Taxes / Wage Taxes	2,723,722						2,723,722
310.30	Business Gross Receipts Taxes	634,168						634,168
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	379,850						379,850
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		8,135,293	84,691					8,219,984

Licenses and Permits

320-322	All Other Licenses and Permits	21,714						21,714
321.80	Cable Television Franchise Fees	213,726						213,726
Total Licenses and Permits		235,440						235,440

Fines and Forfeits

330-332	Fines and Forfeits	107,204						107,204
Total Fines and Forfeits		107,204						107,204

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Interest, Rents and Royalties								
341.00	Interest Earnings	36,119	5,748	28,054		22,617	181	92,719
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		36,119	5,748	28,054		22,617	181	92,719

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements		695,659					695,659
353.00	Federal Payments in Lieu of Taxes							
Total Federal			695,659					695,659

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	30,122						30,122
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	8,310						8,310
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		406,164					406,164
355.04	Alcoholic Beverage Licenses	2,700						2,700
355.05	General Municipal Pension System State Aid	324,616						324,616
355.07	Foreign Fire Insurance Tax Distribution	50,192						50,192
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

State								
356.00	State Payments in Lieu of Taxes							
355.00	All Other State Shared Revenues and Entitlements	6,697						6,697
Total State		422,637	406,164					828,801

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	54,669						54,669
Total Local Government Units		54,669						54,669

Charges for Service								
361.00	General Government	92,693						92,693
362.00	Public Safety	459,613						459,613
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	746						746
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	100			3,480,691			3,480,791
364.30	Solid Waste Collection and Disposal Charge (trash)	39,021						39,021
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	956						956
366.00	Human Services							
367.00	Culture and Recreation	4,650	190,000					194,650
368.00	Airports							

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	19,623		7				19,630
Total Charges for Service		617,402	190,000	7		3,480,691		4,288,100

Unclassified Operating Revenues								
383.00	Special Assessments		4,392					4,392
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,929						6,929
388.00	Fiduciary Fund Pension Contributions						869,465	869,465
389.00	All Other Unclassified Operating Revenues	44,912	690		2			45,604
Total Unclassified Operating Revenues		51,841	5,082		2		869,465	926,390

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	323,900			190,647			514,547
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	176,237		913		266,023	443,173
Total Other Financing Sources		500,137		913		456,670	957,720

TOTAL REVENUES	10,160,742	1,387,344	28,974		3,959,980	181	869,465	16,406,686
-----------------------	------------	-----------	--------	--	-----------	-----	---------	------------

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	17,496				33,570	51,066
401.00	Executive (Manager or Mayor)	140,696					140,696
402.00	Auditing Services / Financial Administration	121,622				799	122,421
403.00	Tax Collection	92,883					92,883
404.00	Solicitor / Legal Services	24,740		1,782			26,522
405.00	Secretary / Clerk	129,015					129,015
406.00	Other General Government Administration	411,394					411,394
407.00	IT-Networking Services-Data Processing	29,253					29,253
408.00	Engineering Services	10,616					10,616
409.00	General Government Buildings and Plant	41,279		141,198			182,477
Total General Government		1,018,994		142,980		34,369	1,196,343

Public Safety							
410.00	Police	3,881,334		10,725			3,896,775
411.00	Fire	2,138,089					2,138,089
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	52,089				1,377	53,466

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Public Safety								
414.00	Planning and Zoning	277,488						277,488
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		6,349,000		10,725			6,093	6,365,818

Health and Human Services								
420.00-425.00	Health and Human Services	9,814						9,814
Total Health and Human Services		9,814						9,814

Public Works - Sanitation								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	9,311						9,311
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	8,430			2,333,404			2,341,834
Total Public Works - Sanitation		17,741			2,333,404			2,351,145

Public Works - Highways and Streets								
430.00	General Services - Administration	834,724		48,603				883,327
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	2,534	33,773					36,307
433.00	Traffic Control Devices	29,586	30					29,616
434.00	Street Lighting	116,266						116,266

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	50,229	72,484					122,713
437.00	Repairs of Tools and Machinery	24,730						24,730
438.00	Maintenance and Repairs of Roads and Bridges	790	37,842					38,632
439.00	Highway Construction and Rebuilding Projects	153,718	410,073					563,791
Total Public Works - Highways and Streets		1,212,577	554,202	48,603				1,815,382

Other Public Works Enterprises								
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	107,616						107,616
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		107,616						107,616

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	235,468						235,468

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Culture and Recreation								
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							
Total Culture and Recreation		235,468						235,468

Community Development								
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							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)	387,000						387,000
472.00	Debt Interest (short-term and long-term)	308,465			1,840			310,305
475.00	Fiscal Agent Fees							
Total Debt Service		695,465			1,840			697,305

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	5,033						5,033
482.00	Judgments and Losses						1,492,811	1,492,811
483.00	Pension / Retirement Fund Contributions							

SPRING GARDEN TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		5,033					1,492,811	1,497,844

Insurance								
486.00	Insurance, Casualty, and Surety	169,470				10,000		179,470
Total Insurance		169,470				10,000		179,470

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						578,808	578,808
489.00	All Other Unclassified Expenditures	6,895	919		5,229		42,971	56,014
Total Unclassified Operating Expenditures		6,895	919		5,229		621,779	634,822

Other Financing Uses								
491.00	Refund of Prior Year Revenues	16,270	69					16,339
492.00	Interfund Operating Transfers		514,547					514,547
493.00	All Other Financing Uses							
Total Other Financing Uses		16,270	514,616					530,886

TOTAL EXPENDITURES	9,844,343	1,068,818	203,227		2,374,842	16,093	2,114,590	15,621,913
---------------------------	-----------	-----------	---------	--	-----------	--------	-----------	------------

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	316,399	318,526	-174,253		1,585,138	-15,912	-1,245,125	784,773
---	---------	---------	----------	--	-----------	---------	------------	---------

SPRING GARDEN TWP

December 31, 2022

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
General Obligation Bonds and Notes											
GON, Series 2019	Note	2019	2039	10,000,000	9,660,000		387,000		9,273,000		9,273,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	9,273,000
Capitalized lease obligations	0
Net debt	9,273,000

SPRING GARDEN TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	400,811	100,397	501,208
Health			
Housing			
Libraries			
Mass Transit			
Parks	27,929	44,050	71,979
Police	55,502		55,502
Recreation			
Sewer	235,045		235,045
Solid Waste			
Streets / Highways	120,385	553,668	674,053
Water			
Other: stormwater	68,742		68,742
TOTAL CAPITAL EXPENDITURES	908,414	698,115	1,606,529

EMPLOYEE COMPENSATION

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

3,371,345

Independent Public Accountant/Certified Public Accountant Submission Page
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed: Herbein CPAs & Advisors Appointed Auditor/CPA

December 31, 2022

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 \$42,971 is for pension fund management fees, which according to the instructions, is prescribed to go on this line.

The Township has \$956,110 restricted ARPA funds included in the fund balance for the Special Revenue Fund at December 31, 2022.