

**2020 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, 2020

		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	7,685,769	1,197,069	3,144,480		3,479,762	52,072	8,926,533			24,485,685
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	105,693	516			39,906					146,115
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		7,791,462	1,197,585	3,144,480		3,519,668	52,072	8,926,533			24,631,800

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	151									151
200-209, 231-239	All Other Current Liabilities	36,154				125					36,279
230.00	Due To Other Funds	40,396	37	919		104,763					146,115

## SPRING GARDEN TWP, YORK County

## BALANCE SHEET

December 31, 2020

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<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									6,925,762	6,925,762
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		76,701	37	919		104,888				6,925,762	7,108,307
<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	7,714,761	1,197,548	3,143,561		3,414,780	52,072	8,926,533		-6,925,762	17,523,493
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		7,714,761	1,197,548	3,143,561		3,414,780	52,072	8,926,533		-6,925,762	17,523,493
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											24,631,800

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

December 31, 2020

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	3,661,153	81,433					3,742,586
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	532,570						532,570
310.20	Earned Income Taxes / Wage Taxes	2,264,198						2,264,198
310.30	Business Gross Receipts Taxes	653,981						653,981
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	418,268						418,268
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		7,530,170	81,433					7,611,603

**Licenses and Permits**

320-322	All Other Licenses and Permits	20,457						20,457
321.80	Cable Television Franchise Fees	218,181						218,181
<b>Total Licenses and Permits</b>		238,638						238,638

**Fines and Forfeits**

330-332	Fines and Forfeits	127,272						127,272
<b>Total Fines and Forfeits</b>		127,272						127,272



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

December 31, 2020

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	2,963	17,500					20,463
<b>Total State</b>		345,153	435,171					780,324

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	55,405						55,405
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes	51,947						51,947
<b>Total Local Government Units</b>		107,352						107,352

Charges for Service								
361.00	General Government	32,839			1,023			33,862
362.00	Public Safety	266,672						266,672
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	53,409						53,409
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	6,400			3,065,126			3,071,526
364.30	Solid Waste Collection and Disposal Charge (trash)	43,441						43,441
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health	816						816
366.00	Human Services							
367.00	Culture and Recreation	1,425						1,425
368.00	Airports							

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

December 31, 2020

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>		405,002				3,066,149		3,471,151

Unclassified Operating Revenues								
383.00	Special Assessments		6,482					6,482
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,510						6,510
388.00	Fiduciary Fund Pension Contributions						514,384	514,384
389.00	All Other Unclassified Operating Revenues	18,356						18,356
<b>Total Unclassified Operating Revenues</b>		24,866	6,482				514,384	545,732

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	2,100						2,100
392.00	Interfund Operating Transfers	85,000	269	5,079,111				5,164,380
393.00	Proceeds of General Long-Term Debt	5,079,111						5,079,111
394.00	Proceeds of Short Term-Debt							

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

December 31, 2020

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	207,220				14,077		221,297
<b>Total Other Financing Sources</b>		5,373,431	269	5,079,111		14,077		10,466,888

**TOTAL REVENUES**

14,184,472	529,637	5,100,671		3,102,895	117	1,482,567	24,400,359
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	17,553						17,553
401.00	Executive (Manager or Mayor)	161,006		1,417				162,423
402.00	Auditing Services / Financial Administration	91,936		9				91,945
403.00	Tax Collection	85,575						85,575
404.00	Solicitor / Legal Services	76,337						76,337
405.00	Secretary / Clerk	26,255						26,255
406.00	Other General Government Administration	47,084						47,084
407.00	IT-Networking Services-Data Processing	23,295				4		23,299
408.00	Engineering Services	8,348						8,348
409.00	General Government Buildings and Plant	64,708		4,816,782				4,881,490
<b>Total General Government</b>		602,097		4,818,208		4		5,420,309

**Public Safety**

410.00	Police	3,482,017		34,076				3,516,093
411.00	Fire	2,023,736						2,023,736
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	173,107						173,107



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

December 31, 2020

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	171,359						171,359
415.00	Emergency Management and Communications	416						416
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>		5,850,635		34,076				5,884,711

<b>Health and Human Services</b>								
420.00-425.00	Health and Human Services	8,595						8,595
<b>Total Health and Human Services</b>		8,595						8,595

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	13,096						13,096
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection	108			2,439,157			2,439,265
<b>Total Public Works - Sanitation</b>		13,204			2,439,157			2,452,361

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	755,669	81,908	317,357				1,154,934
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		14,331					14,331
433.00	Traffic Control Devices	29,930						29,930
434.00	Street Lighting	105,970						105,970

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

December 31, 2020

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	12,113						12,113
437.00	Repairs of Tools and Machinery	30,349	2,910			1,098		34,357
438.00	Maintenance and Repairs of Roads and Bridges	16,512	7,899					24,411
439.00	Highway Construction and Rebuilding Projects	32,580	240,082					272,662
<b>Total Public Works - Highways and Streets</b>		983,123	347,130	317,357		1,098		1,648,708

<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	113,745	10,322					124,067
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		113,745	10,322					124,067

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	17,543						17,543
452.00	Participant Recreation	12,126						12,126
453.00	Spectator Recreation							
454.00	Parks	195,999	109,785					305,784

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

December 31, 2020

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>		225,668	109,785					335,453

<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)							
472.00	Debt Interest (short-term and long-term)	64,816						64,816
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		64,816						64,816

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	4,697						4,697
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

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

December 31, 2020

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	86,322						86,322
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		91,019						91,019

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	93,770						93,770
<b>Total Insurance</b>		93,770						93,770

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						473,718	473,718
489.00	All Other Unclassified Expenditures	35					17,850	17,885
<b>Total Unclassified Operating Expenditures</b>		35					491,568	491,603

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues	9,546						9,546
492.00	Interfund Operating Transfers	5,079,111	85,269					5,164,380
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		5,088,657	85,269					5,173,926

<b>TOTAL EXPENDITURES</b>	13,135,364	552,506	5,169,641		2,439,161	1,098	491,568	21,789,338
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	1,049,108	-22,869	-68,970		663,734	-981	990,999	2,611,021
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## SPRING GARDEN TWP

December 31, 2020

## 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	1,846,651	5,079,111			6,925,762		6,925,762
<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>	6,925,762
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	6,925,762

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

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	103,133	5,010,482	5,113,615
Health			
Housing			
Libraries			
Mass Transit			
Parks		109,784	109,784
Police	45,071		45,071
Recreation			
Sewer	148,956		148,956
Solid Waste			
Streets / Highways	154,637	245,128	399,765
Water		10,180	10,180
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	451,797	5,375,574	5,827,371

**EMPLOYEE COMPENSATION**

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

3,218,840

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

Signed: Herbein CPAs and  
Consultants Appointed Auditor/CPA

December 31, 2020

**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 \$17,850 is for pension fund management fees, which according to the instructions, is prescribed to go on this line.