

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671685 SPRINGFIELD TWP, YORK COUNTY

SPRINGFIELD 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
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	3,164,598	315,261	26,945		427,410					3,934,214
291-299	Other Equity										
Total Fund and Account Group Equity		3,164,598	315,261	26,945		427,410					3,934,214
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,934,214

SPRINGFIELD 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	354,072					354,072
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	174,028					174,028
310.20	Earned Income Taxes / Wage Taxes	1,099,971					1,099,971
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **						
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
Total Taxes		1,628,071					1,628,071

Licenses and Permits							
320-322	All Other Licenses and Permits	1,785					1,785
321.80	Cable Television Franchise Fees	69,557					69,557
Total Licenses and Permits		71,342					71,342

Fines and Forfeits							
330-332	Fines and Forfeits	6,645					6,645
Total Fines and Forfeits		6,645					6,645

SPRINGFIELD 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

Interest, Rents and Royalties							
341.00	Interest Earnings	4,770	425	15		110	5,320
342.00	Rents and Royalties	500					500
Total Interest, Rents and Royalties		5,270	425	15		110	5,820

Federal							
351.03	Highways and Streets						
351.09	Community Development						
351.00	All Other Federal Capital and Operating Grants	302,651					302,651
352.01	National Forest						
352.00	All Other Federal Shared Revenue and Entitlements						
353.00	Federal Payments in Lieu of Taxes						
Total Federal		302,651					302,651

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	1,482					1,482
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		269,668				269,668
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	32,071					32,071
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		33,553	269,668					303,221

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	28,905						28,905
362.00	Public Safety	43,788				72,135		115,923
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							50
365.00	Health	50						
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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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	8						8
Total Charges for Service		72,751				72,135		144,886

Unclassified Operating Revenues								
383.00	Special Assessments				21,766			21,766
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,250						1,250
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		1,250			21,766			23,016

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	3,000			302,651			305,651
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SPRINGFIELD TWP, YORK County
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 December 31, 2021

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REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	52,020					52,020
Total Other Financing Sources		55,020			302,651		357,671
TOTAL REVENUES		2,176,553	270,093	15	396,662		2,843,323

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	8,207					8,207
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration						13,482
403.00	Tax Collection	13,482					34,736
404.00	Solicitor / Legal Services	34,736					116,179
405.00	Secretary / Clerk	116,179					41,900
406.00	Other General Government Administration	41,900					15,031
407.00	IT-Networking Services-Data Processing	15,031					66,748
408.00	Engineering Services	66,748					40,384
409.00	General Government Buildings and Plant	40,384					336,667
Total General Government		336,667					

Public Safety

410.00	Police						
411.00	Fire	109,093			16,856		125,949
412.00	Ambulance / Rescue	12,879					12,879
413.00	UCC and Code Enforcement	26,215					26,215

SPRINGFIELD 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

Public Safety							
414.00	Planning and Zoning	23,414				67,265	90,679
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		171,601				84,121	255,722

Health and Human Services							
420.00-425.00	Health and Human Services						
Total Health and Human Services							

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)						
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection	900					900
Total Public Works - Sanitation		900					900

Public Works - Highways and Streets							
430.00	General Services - Administration	18,073					18,073
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	14,654	17,558				32,212
433.00	Traffic Control Devices	5,230					5,230
434.00	Street Lighting				1,261		1,261

SPRINGFIELD 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

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						414
436.00	Storm Sewers and Drains	414					414
437.00	Repairs of Tools and Machinery	41,361	10,064				51,425
438.00	Maintenance and Repairs of Roads and Bridges	349,413	14,031				363,444
439.00	Highway Construction and Rebuilding Projects	4,490	213,376				217,866
Total Public Works - Highways and Streets		433,635	255,029		1,261		689,925

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	71,894					71,894
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						71,894
Total Other Public Works Enterprises		71,894					71,894

Culture and Recreation							
451.00	Culture-Recreation Administration	8,902					8,902
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

SPRINGFIELD 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

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries	10,500						10,500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		19,402						19,402

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)	115,878						115,878
472.00	Debt Interest (short-term and long-term)	1,607						1,607
475.00	Fiscal Agent Fees	112			30			142
Total Debt Service		117,597			30			117,627

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	27,699						27,699
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRINGFIELD 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

Employer Paid Benefits and Withholding Items

484.00	Worker Compensation Insurance	11,076						11,076
487.00	Other Group Insurance Benefits	142,332						142,332
Total Employer Paid Benefits and Withholding Items		181,107						181,107

Insurance

486.00	Insurance, Casualty, and Surety							
Total Insurance								

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	5,312						5,312
Total Unclassified Operating Expenditures		5,312						5,312

Other Financing Uses

491.00	Refund of Prior Year Revenues	673			160			833
492.00	Interfund Operating Transfers	305,651						305,651
493.00	All Other Financing Uses	1,470						1,470
Total Other Financing Uses		307,794			160			307,954

TOTAL EXPENDITURES

		1,645,909	255,029		85,572			1,986,510
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

		530,644	15,064	15	311,090			856,813
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SPRINGFIELD 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
General Obligation Bonds and Notes											
New Township Building	Note	2006	2050	1,784,387	115,878		115,878		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

SPRINGFIELD TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

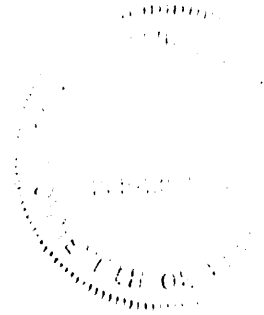
EMPLOYEE COMPENSATION

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

353,333

December 31, 2021

NOTES / COMMENTS



**PUBLIC NOTICE OF AUDIT
 SPRINGFIELD TOWNSHIP, YORK COUNTY
 FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

	<u>GENERAL FUND</u>	<u>SPECIAL FUNDS</u>	<u>CAPITAL FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>TOTAL</u>
BALANCE 01/01/21	\$ 2,633,954	\$ 300,197	\$ 26,930	\$ 116,320	\$ 3,077,402
TOTAL REVENUE	\$ 2,176,553	\$ 270,093	\$ 15	\$ 396,662	\$ 2,843,323
TOTAL AVAILABLE	\$ 4,810,507	\$ 570,290	\$ 26,945	\$ 512,982	\$ 5,920,724
TOTAL EXPENDITURES	\$ (1,645,909)	\$ (255,029)	\$ -	\$ (85,572)	\$ (1,986,510)
BALANCE 12/31/21	<u>\$ 3,164,598</u>	<u>\$ 315,261</u>	<u>\$ 26,945</u>	<u>\$ 427,410</u>	<u>\$ 3,934,214</u>
CHANGE IN NET POSITION	\$ 530,644	\$ 15,064	\$ 15	\$ 311,090	\$ 856,813

BUILDING LOAN

PRINCIPAL BALANCE 01/01/21	\$ 115,878.00
PRINCIPAL PAYMENTS 2021	<u>\$ (115,878.00)</u>
PRINCIPAL BALANCE 12/31/21	\$ -

A copy of the 2021 Annual Audit has been provided to this newspaper and is available for review at the Springfield Township Office (9211 Susquehanna Trail South, Seven Valleys, PA 17360)

Tammy Ream
 TOWNSHIP SECRETARY/TREASURER