

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671685 SPRINGFIELD TWP, YORK COUNTY

SPRINGFIELD 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										
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	3,934,002	158,888	27,059		732,276					4,852,225
291-299	Other Equity										
Total Fund and Account Group Equity		3,934,002	158,888	27,059		732,276					4,852,225

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,852,225
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SPRINGFIELD 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	355,702						355,702
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	153,268						153,268
310.20	Earned Income Taxes / Wage Taxes	1,146,044						1,146,044
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		1,655,014						1,655,014

Licenses and Permits								
320-322	All Other Licenses and Permits	3,720						3,720
321.80	Cable Television Franchise Fees	73,603						73,603
Total Licenses and Permits		77,323						77,323

Fines and Forfeits								
330-332	Fines and Forfeits	5,853						5,853
Total Fines and Forfeits		5,853						5,853

SPRINGFIELD 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	25,112	1,087	114		1,998	28,311
342.00	Rents and Royalties	950					950
Total Interest, Rents and Royalties		26,062	1,087	114		1,998	29,261

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	304,565					304,565
353.00	Federal Payments in Lieu of Taxes						
Total Federal		304,565					304,565

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101	10,985					10,985
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	1,635					1,635
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		284,612				284,612
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	41,687					41,687
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

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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		54,307	284,612					338,919

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	34,032						34,032
362.00	Public Safety	29,566			70,480			100,046
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							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

SPRINGFIELD 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	2,593						2,593
Total Charges for Service		66,191				70,480		136,671

Unclassified Operating Revenues								
383.00	Special Assessments				21,702			21,702
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			21,702			22,952

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	1,500				304,565		306,065
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

SPRINGFIELD 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	52,565					52,565
	Total Other Financing Sources	54,065			304,565		358,630

TOTAL REVENUES	2,244,630	285,699	114		398,745		2,929,188
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	9,382					9,382
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration						
403.00	Tax Collection	15,537					15,537
404.00	Solicitor / Legal Services	43,533					43,533
405.00	Secretary / Clerk	126,408					126,408
406.00	Other General Government Administration	44,384					44,384
407.00	IT-Networking Services-Data Processing	5,467					5,467
408.00	Engineering Services	174,784					174,784
409.00	General Government Buildings and Plant	45,827					45,827
	Total General Government	465,322					465,322

Public Safety							
410.00	Police						
411.00	Fire	131,194			16,979		148,173
412.00	Ambulance / Rescue	12,870					12,870
413.00	UCC and Code Enforcement	19,211					19,211

SPRINGFIELD 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	18,919				75,630		94,549
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		182,194				92,609		274,803

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	19,206	116,122					135,328
431.00	Cleaning of Streets and Gutters							40,861
432.00	Winter Maintenance - Snow Removal	11,663	29,198					5,516
433.00	Traffic Control Devices	2,473	3,043					1,238
434.00	Street Lighting					1,238		1,238

SPRINGFIELD 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	704					704
437.00	Repairs of Tools and Machinery	19,689	7,238				26,927
438.00	Maintenance and Repairs of Roads and Bridges	190,849	25,786				216,635
439.00	Highway Construction and Rebuilding Projects	4,670	280,685				285,355
Total Public Works - Highways and Streets		249,254	442,072		1,238		692,564

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	73,946					73,946
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		73,946					73,946

Culture and Recreation							
451.00	Culture-Recreation Administration	8,596					8,596
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

SPRINGFIELD 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	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		19,096						19,096

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)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees	37			32			69
Total Debt Service		37			32			69

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	28,019						28,019
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRINGFIELD 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	11,907						11,907
487.00	Other Group Insurance Benefits	130,830						130,830
Total Employer Paid Benefits and Withholding Items		170,756						170,756

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	5,797						5,797
Total Unclassified Operating Expenditures		5,797						5,797

Other Financing Uses

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	306,065						306,065
493.00	All Other Financing Uses	1,859						1,859
Total Other Financing Uses		307,924						307,924

TOTAL EXPENDITURES	1,475,226	442,072			93,879			2,011,177
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	769,404	-156,373	114		304,866			918,011
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SPRINGFIELD 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											
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, 2022

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)

356,572

December 31, 2022

NOTES / COMMENTS