

Agreed-Upon  
Procedures

December 31,  
2024

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Springfield Township,  
York County, Pennsylvania

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of the Authority  
Springfield Township, York County, Sewer Authority  
Seven Valleys, Pennsylvania

To the Board of Supervisors  
Springfield Township, York County  
Seven Valleys, Pennsylvania

To the Delaware Valley Regional Finance Authority  
Flourtown, Pennsylvania

We have performed the procedures enumerated below on the cash, cash equivalents, and investment balances of Springfield Township ("the Township") as of December 31, 2024. (To assist Springfield Township, York County, Sewer Authority ("the Authority") and the Township in complying with Section 4, "Content of Annual Financial Information," of the December 21, 2011 "Township Continuing Disclosure Agreement," and Section 3 of the "Guarantee Agreement," also dated December 21, 2011, regarding the reporting of the cash, cash equivalents, and investment balances as of December 31, 2024.) The Township's management is responsible for the Township's cash, cash equivalents, and investment balances as of December 31, 2024.

The Township has agreed and acknowledges that the procedures performed are appropriate to meet the intended purpose. The Authority and Delaware Valley Regional Finance Authority have also agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### 1. **Procedure**

We prepared confirmations as of December 31, 2024 to confirm each General Fund (unrestricted) account balance for cash, cash equivalents, and investments reported on the Township's Balance Sheet (Pennsylvania Form DCED-CLGS-30).

### **Findings**

A signed confirmation response from the bank, dated March 13, 2025, provided bank balances for all accounts included as "Total Assets and Other Debits" for the General Fund on Page 2 (Balance Sheet - December 31, 2024) of the Township's 2024 Municipal Annual Audit and Financial Report (Pennsylvania Form DCED-CLGS-30).

No additional accounts were confirmed.

**2. Procedure**

We agreed the confirmed December 31, 2024 bank balances to the individual account reconciliations prepared by the Township.

**Findings**

For the three bank accounts which make up the General Fund cash, cash equivalents, and investments, the balances confirmed by the bank at December 31, 2024 agreed to the account reconciliations prepared by the Township in all cases.

**3. Procedure**

We agreed any reconciling items listed on the December 31, 2024 account reconciliations to subsequent bank statements and/or other supporting documentation to determine the validity and accuracy of all reconciling items.

**Findings**

There were no deposits in transit at December 31, 2024.

All outstanding checks listed on December 31, 2024 bank reconciliations prepared by the Township cleared the bank (were cashed) during January 2025 for the amount listed on the December 31, 2024 bank reconciliation.

**4. Procedure**

We agreed the reconciled account balances prepared by the Township to the December 31, 2024 Pennsylvania Form DCED-CLGS-30 of Springfield Township.

**Findings**

The reconciled bank account balances did not agreed in total to the General Fund, cash, cash equivalents, and investments total on page 2 of the Township's December 31, 2024 Pennsylvania form DCED-CLGS-30 by a difference of \$ 6,864.74.

We were engaged by the Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's cash, cash equivalents, and investment balances as of December 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Township's management and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

To the Board of the Authority  
Springfield Township, York County, Sewer Authority  
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This report is intended solely for the information and use of the Board of Springfield Township, York County, Sewer Authority; the Board of Supervisors of Springfield Township, York County; and the Delaware Valley Regional Finance Authority and is not intended to be and should not be used by anyone other than these specified parties.

*Smith & Elliott Keams Company, LLC*

Chambersburg, Pennsylvania  
September 4, 2025