

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**671685 SPRINGFIELD TWP, YORK COUNTY**



SPRINGFIELD 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

Liabilities and Other Credits									
260-269	Long-Term-Liabilities								
240-259	Current Portion of Long-Term Debt and Other Credits								
<b>Total Liabilities and Other Credits</b>									

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	2,633,954	300,198	26,930		116,320			3,077,402
291-299	Other Equity								
<b>Total Fund and Account Group Equity</b>		2,633,954	300,198	26,930		116,320			3,077,402

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>									3,077,402
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**SPRINGFIELD 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 Funds)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Taxes								
301.00	Real Estate Taxes	350,219						350,219
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	169,939						169,939
310.20	Earned Income Taxes / Wage Taxes	964,834						964,834
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: _____							
<b>Total Taxes</b>		<b>1,484,992</b>						<b>1,484,992</b>

Licenses and Permits								
320-322	All Other Licenses and Permits	700						700
321.80	Cable Television Franchise Fees	69,218						69,218
<b>Total Licenses and Permits</b>		<b>69,918</b>						<b>69,918</b>

Fines and Forfeits								
330-332	Fines and Forfeits	7,058						7,058
<b>Total Fines and Forfeits</b>		<b>7,058</b>						<b>7,058</b>

SPRINGFIELD TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

**Interest, Rents and Royalties**

341.00	Interest Earnings	16,873	983	59		167		18,082
342.00	Rents and Royalties	800						800
<b>Total Interest, Rents and Royalties</b>		<b>17,673</b>	<b>983</b>	<b>59</b>		<b>167</b>		<b>18,882</b>

**Federal**

351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	16,694						16,694
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		<b>16,694</b>						<b>16,694</b>

**State**

354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	9,066						9,066
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,362	290,285					291,647
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback							
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							36,488
355.07	Foreign Fire Insurance Tax Distribution	36,488						
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, 2020

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**REVENUES**

**State**

355.00	All Other State Shared Revenues and Entitlements						
356.00	State Payments in Lieu of Taxes						337,201
<b>Total State</b>		46,916	290,285				

**Local Government Units**

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

**Charges for Service**

361.00	General Government	31,774			3,000		34,774
362.00	Public Safety	21,577			77,161		98,738
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, 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>		53,401				80,161		133,562

Unclassified Operating Revenues								
383.00	Special Assessments					21,475		21,475
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	9						9
<b>Total Unclassified Operating Revenues</b>		1,259				21,475		22,734

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	1,500						1,500
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, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	58,552						58,552
<b>Total Other Financing Sources</b>		60,052						60,052
<b>TOTAL REVENUES</b>		1,757,963	291,268	59		101,803		2,151,093

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	8,429						8,429
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration							13,012
403.00	Tax Collection	13,012						30,763
404.00	Solicitor / Legal Services	30,763						130,033
405.00	Secretary / Clerk	130,033						40,695
406.00	Other General Government Administration	40,695						5,998
407.00	IT-Networking Services-Data Processing	5,998						76,002
408.00	Engineering Services	76,002						54,114
409.00	General Government Buildings and Plant	54,114						359,046
<b>Total General Government</b>		359,046						

**Public Safety**

410.00	Police							138,925
411.00	Fire	122,428				16,497		14,672
412.00	Ambulance / Rescue	14,672						15,023
413.00	UCC and Code Enforcement	15,023						

SPRINGFIELD TWP, YORK County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**EXPENDITURES**

Public Safety							
414.00	Planning and Zoning	15,927				75,171	91,098
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						
<b>Total Public Safety</b>		168,050				91,668	259,718

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

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	875					875
<b>Total Public Works - Sanitation</b>		875					875

Public Works - Highways and Streets							
430.00	General Services - Administration	20,506					20,506
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	7,183	5,466				12,649
433.00	Traffic Control Devices	8,306	750				9,056
434.00	Street Lighting				1,283		1,283

SPRINGFIELD 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**

**Public Works - Highways and Streets**

435.00	Sidewalks and Crosswalks						743
436.00	Storm Sewers and Drains	743					34,667
437.00	Repairs of Tools and Machinery	29,547	5,120				153,983
438.00	Maintenance and Repairs of Roads and Bridges	142,405	11,578				150,339
439.00	Highway Construction and Rebuilding Projects	4,393	145,946				383,226
<b>Total Public Works - Highways and Streets</b>		213,083	168,860		1,283		

**Other Public Works Enterprises**

440.00	Airports						
441.00	Cemeteries						
442.00	Electric System						
443.00	Gas System						
444.00	Markets						
445.00	Parking						71,600
446.00	Storm Water and Flood Control	71,600					
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						71,600
<b>Total Other Public Works Enterprises</b>		71,600					

**Culture and Recreation**

451.00	Culture-Recreation Administration	91,422			1,800		93,222
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

SPRINGFIELD 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**

**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	500						500
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		<b>102,422</b>			<b>1,800</b>			<b>104,222</b>

**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							
<b>Total Community Development</b>								

**Debt Service**

471.00	Debt Principal (short-term and long-term)	168,698						168,698
472.00	Debt Interest (short-term and long-term)	8,144						8,144
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		<b>176,842</b>						<b>176,842</b>

**Employer Paid Benefits and Withholding Items**

481.00	Employer Paid Withholding Taxes and Unemployment Compensation	27,077						27,077
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRINGFIELD 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 Funds)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**EXPENDITURES**

**Employer Paid Benefits and Withholding Items**

484.00	Worker Compensation Insurance	11,260						11,260
487.00	Other Group Insurance Benefits	169,543						169,543
<b>Total Employer Paid Benefits and Withholding Items</b>		<b>207,880</b>						<b>207,880</b>

**Insurance**

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

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	1,698						1,698
<b>Total Unclassified Operating Expenditures</b>		<b>1,698</b>						<b>1,698</b>

**Other Financing Uses**

491.00	Refund of Prior Year Revenues				30			30
492.00	Interfund Operating Transfers	1,500						1,500
493.00	All Other Financing Uses	3,619						3,619
<b>Total Other Financing Uses</b>		<b>5,119</b>			<b>30</b>			<b>5,149</b>

**TOTAL EXPENDITURES**

		1,306,615	168,860		94,781			1,570,256
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		451,348	122,408	59	7,022			580,837
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**SPRINGFIELD 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>											
New Township Building	Note	2006	2050	1,784,387	284,576		168,698		115,878		115,878
<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>	115,878
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	115,878

**SPRINGFIELD TWP, YORK County  
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

344,500

**ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION**

to the:      **Governing Body of the Municipality**  
                 **President Judge of the Court of Common Pleas**  
                 **Secretary of the Department of Community & Economic Development**

We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the SPRINGFIELD TWP have audited, adjusted and settled the various funds and account groups of the SPRINGFIELD TWP for the year ended December 31, 2020. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of SPRINGFIELD TWP for the year ended December 31, 2020, and the results of operations of such funds in accordance with the law.

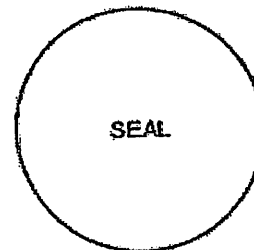
**SIGNATURE AND VERIFICATION**

Signed:

Trent Goodling Elected Auditor  
Max Ailsion Elected Auditor  
Joyce Bupp Elected Auditor

*Trent Goodling*  
*Max Ailsion*  
*Joyce Bupp*

Subscribed and sworn to before me this 5 day of March, 2021.



Signed:

*Lanaa Rean*

Witness (Controller)/Auditor (Auditors)

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December 31, 2020

**NOTES / COMMENTS**