

**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671685 SPRINGFIELD TWP, YORK COUNTY

SPRINGFIELD TWP, YORK County

BALANCE SHEET

December 31, 2023

		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	3,872,795	77,338	27,990		765,290		81			4,743,494
291-299	Other Equity										
Total Fund and Account Group Equity		3,872,795	77,338	27,990		765,290		81			4,743,494

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											4,743,494
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SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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	363,813						363,813
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	195,195						195,195
310.20	Earned Income Taxes / Wage Taxes	1,151,224						1,151,224
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		1,710,232						1,710,232

Licenses and Permits								
320-322	All Other Licenses and Permits	1,690						1,690
321.80	Cable Television Franchise Fees	70,125						70,125
Total Licenses and Permits		71,815						71,815

Fines and Forfeits								
330-332	Fines and Forfeits	8,886						8,886
Total Fines and Forfeits		8,886						8,886

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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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

Interest, Rents and Royalties

341.00	Interest Earnings	131,675	2,372	931		13,713		148,691
342.00	Rents and Royalties	2,200						2,200
Total Interest, Rents and Royalties		133,875	2,372	931		13,713		150,891

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							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

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)	1,500						1,500
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		293,273					293,273
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	41,349						41,349
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, 2023

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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		42,849	293,273					336,122

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	46,749						46,749
362.00	Public Safety	39,631			93,694			133,325
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, 2023

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	284						284
Total Charges for Service		86,664				93,694		180,358

Unclassified Operating Revenues								
383.00	Special Assessments				39,547			39,547
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	1,250					52,911	54,161
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		1,250			39,547		52,911	93,708

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition		15,200					15,200
392.00	Interfund Operating Transfers						100	100
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, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	72,056						72,056
Total Other Financing Sources		72,056	15,200				100	87,356

TOTAL REVENUES	2,127,627	310,845	931		146,954		53,011	2,639,368
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	8,848						8,848
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration							
403.00	Tax Collection	19,661						19,661
404.00	Solicitor / Legal Services	51,964						51,964
405.00	Secretary / Clerk	127,719						127,719
406.00	Other General Government Administration	47,017						47,017
407.00	IT-Networking Services-Data Processing	1,490						1,490
408.00	Engineering Services	135,470						135,470
409.00	General Government Buildings and Plant	727,835						727,835
Total General Government		1,120,004						1,120,004

Public Safety								
410.00	Police							
411.00	Fire	140,515			19,412			159,927
412.00	Ambulance / Rescue	20,106						20,106
413.00	UCC and Code Enforcement	45,490						45,490

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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	16,924			93,164		110,088
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		223,035			112,576		335,611

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	1,080					1,080
Total Public Works - Sanitation		1,080					1,080

Public Works - Highways and Streets							
430.00	General Services - Administration	119,396	159,859				279,255
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance – Snow Removal	4,300	10,545				14,845
433.00	Traffic Control Devices	3,576	3,780				7,356
434.00	Street Lighting				1,334		1,334

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	1,158					1,158
437.00	Repairs of Tools and Machinery	18,877	8,826				27,703
438.00	Maintenance and Repairs of Roads and Bridges	182,400	42,066				224,466
439.00	Highway Construction and Rebuilding Projects	285,876	167,319				453,195
Total Public Works - Highways and Streets		615,583	392,395		1,334		1,009,312

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	5,912					5,912
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		5,912					5,912

Culture and Recreation							
451.00	Culture-Recreation Administration	11,010					11,010
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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		21,510						21,510

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				30		19	49
Total Debt Service					30		19	49

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	29,442						29,442
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRINGFIELD TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	17,291					17,291
487.00	Other Group Insurance Benefits	137,320					137,320
Total Employer Paid Benefits and Withholding Items		184,053					184,053

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	1,578					1,578
Total Unclassified Operating Expenditures		1,578					1,578

Other Financing Uses							
491.00	Refund of Prior Year Revenues					52,911	52,911
492.00	Interfund Operating Transfers	100					100
493.00	All Other Financing Uses	15,979					15,979
Total Other Financing Uses		16,079				52,911	68,990

TOTAL EXPENDITURES	2,188,834	392,395			113,940	52,930	2,748,099
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-61,207	-81,550	931		33,014	81	-108,731
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SPRINGFIELD TWP

December 31, 2023

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, 2023

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)

375,265

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

I/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, 2023. 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, 2023, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

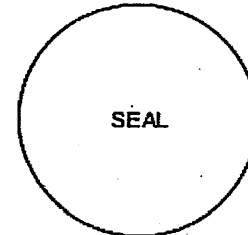
Trent Goodling Elected Auditor

Max Allison Elected Auditor

Joyce Bupp Elected Auditor

Trent Goodling
Max Allison
Joyce Bupp

Subscribed and sworn to before me this 29 day of March, 2024.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2023

NOTES / COMMENTS