

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**091265 SPRINGFIELD TWP, BUCKS COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**SPRINGFIELD TWP, BUCKS County**  
**BALANCE SHEET**  
 December 31, 2019

		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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	1,111,537	297,027	798,838				3,351,973			5,559,375
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	21,873						99,235			121,108
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		1,133,410	297,027	798,838				3,451,208			5,680,483

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	2,670						576,797			579,467
230.00	Due To Other Funds							121,108			121,108

## SPRINGFIELD TWP, BUCKS County

## BALANCE SHEET

December 31, 2019

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		2,670						697,905			700,575

<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,130,740	297,027	798,838				2,753,303			4,979,908
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,130,740	297,027	798,838				2,753,303			4,979,908

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											5,680,483
--	--	--	--	--	--	--	--	--	--	--	-----------

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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	977,862	6,147					984,009
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	144,396						144,396
310.20	Earned Income Taxes / Wage Taxes	827,512		411,101				1,238,613
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	45,863						45,863
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,995,633	6,147	411,101				2,412,881

**Licenses and Permits**

320-322	All Other Licenses and Permits	600						600
321.80	Cable Television Franchise Fees	61,982						61,982
<b>Total Licenses and Permits</b>		62,582						62,582

**Fines and Forfeits**

330-332	Fines and Forfeits	13,209						13,209
<b>Total Fines and Forfeits</b>		13,209						13,209

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	34,162	7,266	18,051			485,167	544,646
342.00	Rents and Royalties	75						75
<b>Total Interest, Rents and Royalties</b>		<b>34,237</b>	<b>7,266</b>	<b>18,051</b>			<b>485,167</b>	<b>544,721</b>

<b>Federal</b>								
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							
<b>Total Federal</b>								

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	29,750						29,750
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	2,159						2,159
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		306,038					306,038
355.04	Alcoholic Beverage Licenses	600						600
355.05	General Municipal Pension System State Aid	76,807						76,807
355.07	Foreign Fire Insurance Tax Distribution	45,135						45,135
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		154,451	306,038					460,489

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government	630						630
362.00	Public Safety	74,417						74,417
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	6,172						6,172
368.00	Airports							

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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>		81,219						81,219

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	11,450						11,450
388.00	Fiduciary Fund Pension Contributions					261,080		261,080
389.00	All Other Unclassified Operating Revenues	1,173		174				1,347
<b>Total Unclassified Operating Revenues</b>		12,623		174		261,080		273,877

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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	95,264						95,264
<b>Total Other Financing Sources</b>		95,264						95,264

**TOTAL REVENUES**

2,449,218	319,451	429,326				746,247	3,944,242
-----------	---------	---------	--	--	--	---------	-----------

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	7,776						7,776
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	10,950						10,950
403.00	Tax Collection	30,711	5,026					35,737
404.00	Solicitor / Legal Services	31,354	1,066					32,420
405.00	Secretary / Clerk	181,810						181,810
406.00	Other General Government Administration	12,586						12,586
407.00	IT-Networking Services-Data Processing	12,920						12,920
408.00	Engineering Services	4,521						4,521
409.00	General Government Buildings and Plant	77,256						77,256
<b>Total General Government</b>		369,884	6,092					375,976

**Public Safety**

410.00	Police	693,156						693,156
411.00	Fire	237,064						237,064
412.00	Ambulance / Rescue	93,735						93,735
413.00	UCC and Code Enforcement							



**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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	190,436						190,436
415.00	Emergency Management and Communications	523						523
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>		1,214,914						1,214,914

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

**Public Works - Highways and Streets**

430.00	General Services - Administration	576,369						576,369
431.00	Cleaning of Streets and Gutters		4,320					4,320
432.00	Winter Maintenance – Snow Removal	6,153	57,205					63,358
433.00	Traffic Control Devices	6,765						6,765
434.00	Street Lighting		6,255					6,255

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	7,243						7,243
438.00	Maintenance and Repairs of Roads and Bridges	40,418	147,189					187,607
439.00	Highway Construction and Rebuilding Projects		3,800					3,800
<b>Total Public Works - Highways and Streets</b>		636,948	218,769					855,717

<b>Other Public Works Enterprises</b>								
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							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration	124						124
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

**SPRINGFIELD TWP, BUCKS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations	4,040						4,040
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		4,164						4,164

<b>Community Development</b>								
461.00	Conservation of Natural Resources	2,498		52,370				54,868
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>		2,498		52,370				54,868

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	17,073		235,000				252,073
472.00	Debt Interest (short-term and long-term)	1,142		83,638				84,780
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		18,215		318,638				336,853

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

SPRINGFIELD TWP, BUCKS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>								

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	36,015						36,015
<b>Total Insurance</b>		36,015						36,015

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						108,321	108,321
489.00	All Other Unclassified Expenditures	7,807		537			39,045	47,389
<b>Total Unclassified Operating Expenditures</b>		7,807		537			147,366	155,710

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>								

<b>TOTAL EXPENDITURES</b>	2,290,445	218,769	377,637				147,366	3,034,217
---------------------------	-----------	---------	---------	--	--	--	---------	-----------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	158,773	100,682	51,689				598,881	910,025
---	---------	---------	--------	--	--	--	---------	---------

## SPRINGFIELD TWP

December 31, 2019

## 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>											
PEMA Loan - Fire Truck	Note	2008	2023	150,000	48,043		10,720		37,323		37,323
General Obligation Bond - 2012	Bond	2012	2032	4,620,000	3,735,000		235,000		3,500,000		3,500,000
Radio Equipment Loan - County of Bucks	Note	2015	2021	43,763	18,629		6,353		12,276		12,276
<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>	3,549,599
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	3,549,599

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

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	43,937		43,937
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	2,671		2,671
Recreation			
Sewer			
Solid Waste			
Streets / Highways	74,789		74,789
Water			
Other: Open Space Easements		52,370	52,370
<b>TOTAL CAPITAL EXPENDITURES</b>	121,397	52,370	173,767

**EMPLOYEE COMPENSATION**

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

844,090

---

---

**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed: Cheri H. Freeh, CPA, Appointed Auditor/CPA  
CGMA

December 31, 2019

**NOTES / COMMENTS**