

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

670725 HEIDELBERG TWP, YORK COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

HEIDELBERG TWP, YORK County
BALANCE SHEET
December 31, 2021

	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
Assets and Other Debits										
100-120 Cash and Investments	470,568	222,615								693,183
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130.00 Due From Other Funds	500									500
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits										
Total Assets and Other Debits	471,068	222,615								693,683
Liabilities and Other Credits										
210-229 Payroll Taxes and Other Payroll Withholdings	10,733									10,733
200-209, 231-239 All Other Current Liabilities										
230.00 Due To Other Funds		500								500

BALANCE SHEET

December 31, 2021

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		10,733	500				11,233

Fund and Account Group Equity									
281-284	Contributed Capital								
290.00	Investment in General Fixed Assets							1	1
270-289	Fund Balance / Retained Earnings on 12/31	460,335	222,115					-1	682,449
291-299	Other Equity								
Total Fund and Account Group Equity		460,335	222,115						682,450

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	693,683
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HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

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	445,792	53,274				499,066
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	110,607					110,607
310.20	Earned Income Taxes / Wage Taxes	470,227					470,227
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		1,026,626	53,274				1,079,900

Licenses and Permits							
320-322	All Other Licenses and Permits						
321.80	Cable Television Franchise Fees						
Total Licenses and Permits							

Fines and Forfeits							
330-332	Fines and Forfeits	19,643					19,643
Total Fines and Forfeits		19,643					19,643

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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		29					29
342.00	Rents and Royalties							
Total Interest, Rents and Royalties			29					29

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		159,359					159,359
353.00	Federal Payments in Lieu of Taxes							
Total Federal			159,359					159,359

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 (PURA)		766					766
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		137,346					137,346
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution		16,850					16,850
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		17,616	137,346					154,962

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							
362.00	Public Safety	19,669						19,669
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							

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

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				24,693			24,693
379.00	All Other Charges for Service							
Total Charges for Service		19,669			24,693			44,362

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	10,495						10,495
Total Unclassified Operating Revenues		10,495						10,495

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers				1,994			1,994
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	68,894						68,894
	Total Other Financing Sources	68,894			1,994			70,888

TOTAL REVENUES

1,322,302	190,649			26,687			1,539,638
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,834						14,834
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	20,950						20,950
403.00	Tax Collection	26,657	2,664					29,321
404.00	Solicitor / Legal Services	34,730						34,730
405.00	Secretary / Clerk	103,263						103,263
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	50,788						50,788
409.00	General Government Buildings and Plant	59,376						59,376
	Total General Government	310,598	2,664					313,262

Public Safety

410.00	Police	340,844						340,844
411.00	Fire	109,337	50,610					159,947
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	12,383						12,383

HEIDELBERG TWP, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	13,438						13,438
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		476,002	50,610					526,612

Health and Human Services								
420.00-425.00	Health and Human Services	871						871
Total Health and Human Services		871						871

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							
Total Public Works - Sanitation								

Public Works - Highways and Streets								
430.00	General Services - Administration	12,117						12,117
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	147,937						147,937
433.00	Traffic Control Devices							
434.00	Street Lighting	9,787						9,787

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
437.00	Repairs of Tools and Machinery	2,037						2,037
438.00	Maintenance and Repairs of Roads and Bridges	252,016						252,016
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		423,894						423,894

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	16,900						16,900
447.00	Transit System							
448.00	Water System					26,687		26,687
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		16,900				26,687		43,587

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	29,193						29,193

HEIDELBERG TWP, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		29,193						29,193

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)		116,624					116,624
472.00	Debt Interest (short-term and long-term)		7,897					7,897
475.00	Fiscal Agent Fees							
Total Debt Service			124,521					124,521

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	13,687						13,687
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
487.00	Other Group Insurance Benefits	9,477						9,477
Total Employer Paid Benefits and Withholding Items		23,164						23,164

Insurance								
486.00	Insurance, Casualty, and Surety	37,551						37,551
Total Insurance		37,551						37,551

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	5,137	29					5,166
Total Unclassified Operating Expenditures		5,137	29					5,166

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	1,994						1,994
493.00	All Other Financing Uses							
Total Other Financing Uses		1,994						1,994

TOTAL EXPENDITURES		1,325,304	177,824		26,687			1,529,815
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-3,002	12,825					9,823
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December 31, 2021

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HEIDELBERG TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	9,153		9,153
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	225,505		225,505
Water			
Other: Stormwater	16,900		16,900
TOTAL CAPITAL EXPENDITURES	251,558		251,558

EMPLOYEE COMPENSATION

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

178,490

HEIDELBERG TOWNSHIP
Notes to Financial Statements
December 31, 2021

NOTE 1 BASIS OF ACCOUNTING

The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The accompanying annual financial report was prepared for the purpose of complying with the rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures, government-wide statements, or cash flow statements, if applicable, and is not intended to be a complete presentation of Heidelberg Township's assets, liabilities, revenues and expenses.