

Annual Audit and
Financial Report
(DCED-CLGS-30)

December 31
2024

Heidelberg Township, York County



INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Heidelberg Township, York County
Spring Grove, Pennsylvania

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

Opinion

We have audited the accompanying modified cash basis financial statements of Heidelberg Township, York County, Pennsylvania, which comprise the balance sheet as of December 31, 2024, and the related statement of revenues and expenditures, debt statement and statement of capital expenditures for the year then ended, and the related notes to the financial statements in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of Heidelberg Township, York County, Pennsylvania, as of December 31, 2024, and the changes in the modified cash basis financial position and related debt statement and statement of capital expenditures for the year then ended, in accordance with the financial reporting provisions of the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Heidelberg Township, York County, Pennsylvania and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting within the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Heidelberg Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Heidelberg Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the Board of Supervisors, management of Heidelberg Township, York County, Pennsylvania, President Judge of the Court of Common Pleas, and the Secretary of the Department of Community and Economic Development of the Commonwealth of Pennsylvania and is not intended to be and should not be used by anyone other than these specified parties.

Smith Elliott Kearns + Company, LLC

Chambersburg, Pennsylvania
March 31, 2025

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

670725 HEIDELBERG TWP, YORK COUNTY

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HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	427,526	52,965						480,491
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	61,300							61,300
310.20	Earned Income Taxes / Wage Taxes	522,678							522,678
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		1,011,504	52,965						1,064,469

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	14,769							14,769
Total Fines and Forfeits		14,769							14,769

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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		30						30
342.00	Rents and Royalties	35,750							35,750
Total Interest, Rents and Royalties		35,750	30						35,780

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	87,633							87,633
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)	1,021							1,021
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		139,958						139,958
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	20,412							20,412
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, 2024

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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		109,066	139,958						249,024

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	55,923							55,923
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		55,923							55,923

Charges for Service									
361.00	General Government	4,145							4,145
362.00	Public Safety	8,827							8,827
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	1,920							1,920
368.00	Airports								

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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				22,604			22,604
379.00	All Other Charges for Service							
Total Charges for Service		14,892			22,604			37,496

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	4,211						4,211
Total Unclassified Operating Revenues		4,211						4,211

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers				5,526			5,526
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, 2024

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures	5,460							5,460
Total Other Financing Sources		5,460				5,526			10,986

TOTAL REVENUES

1,251,575	192,953			28,130			1,472,658
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	11,866							11,866
401.00	Executive (Manager or Mayor)	92,083							92,083
402.00	Auditing Services / Financial Administration	22,848							22,848
403.00	Tax Collection	23,134	2,648						25,782
404.00	Solicitor / Legal Services	35,532							35,532
405.00	Secretary / Clerk	60,108							60,108
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing	2,142							2,142
408.00	Engineering Services	21,168							21,168
409.00	General Government Buildings and Plant	44,020							44,020
Total General Government		312,901	2,648						315,549

Public Safety

410.00	Police	459,806							459,806
411.00	Fire	75,760	50,317						126,077
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	5,844							5,844

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	20,824							20,824
415.00	Emergency Management and Communications	1,000							1,000
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		563,234	50,317						613,551

Health and Human Services									
420.00-425.00	Health and Human Services	6,976							6,976
Total Health and Human Services		6,976							6,976

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	367							367
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		367							367

Public Works - Highways and Streets									
430.00	General Services - Administration	102,805							102,805
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	16,378							16,378
433.00	Traffic Control Devices	3,416							3,416
434.00	Street Lighting	7,886							7,886

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	21,659							21,659
438.00	Maintenance and Repairs of Roads and Bridges	68,603							68,603
439.00	Highway Construction and Rebuilding Projects		111,108						111,108
Total Public Works - Highways and Streets		220,747	111,108						331,855

Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries	297							297
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking								
446.00	Storm Water and Flood Control	220							220
447.00	Transit System								
448.00	Water System				28,130				28,130
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		517			28,130				28,647

Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	22,493							22,493

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	8,000							8,000
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		30,493							30,493

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)		44,469						44,469
472.00	Debt Interest (short-term and long-term)		1,532						1,532
475.00	Fiscal Agent Fees								
Total Debt Service			46,001						46,001

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	17,936							17,936
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

HEIDELBERG TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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								
Total Employer Paid Benefits and Withholding Items		17,936							17,936

Insurance									
486.00	Insurance, Casualty, and Surety	52,183							52,183
Total Insurance		52,183							52,183

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	5,526							5,526
493.00	All Other Financing Uses								
Total Other Financing Uses		5,526							5,526

TOTAL EXPENDITURES	1,210,880	210,074			28,130				1,449,084
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	40,695	-17,121							23,574
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HEIDELBERG TWP
December 31, 2024

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											
PADOT PIB Series 2020 Note	Note	2020	2030	300,000	44,469	0	44,469		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

0

0

0

HEIDELBERG TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2024

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	49,275	163,341	212,616
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	49,275	163,341	212,616

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 233,289

HEIDELBERG TOWNSHIP
Notes to Financial Statements
December 31, 2024

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.