

**CONEWAGO TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA**

**MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT  
(DCED-CLGS-30)**

**YEAR ENDED DECEMBER 31, 2021**



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

A Professional Corporation



## Independent Auditor's Report

Board of Supervisors  
Conewago Township, Adams County, Pennsylvania  
Hanover, Pennsylvania

### **Opinions**

We have audited the accompanying 2021 Municipal Annual Audit and Financial Report (DCED-CLGS-30) (financial report) of Conewago Township, Adams County, Pennsylvania, as of and for the year ended December 31, 2021.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial report does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the assets, liabilities and equity of Conewago Township, Adams County, Pennsylvania, as of December 31, 2021, or its revenues and expenditures for the year then ended.

#### **Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion on Regulatory Basis of Accounting section of our report, the financial report presents fairly, in all material respects, the assets, liabilities and equity of Conewago Township, Adams County, Pennsylvania, as of December 31, 2021, and its revenues and expenditures for the year then ended, in accordance with the basis of accounting described herein and the financial reporting provisions prescribed by the Pennsylvania Department of Community and Economic Development (PA DCED) statutory reporting requirements, under provisions of the Second Class Township Code.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are required to be independent of Conewago Township, Adams 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 opinions.

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

The financial report is prepared by Conewago Township, Adams County, Pennsylvania, on the basis of the financial reporting provisions prescribed by the PA DCED statutory reporting requirements, under the provisions of the Second Class Township Code, using 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, revenues are recorded when received, and expenditures are recorded when paid. The cash basis of accounting is modified for recording the investments in marketable securities at the current fair value.

The effects on the financial report of the variances between the modified cash basis of accounting used under the PA DCED statutory reporting requirements described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

The financial report is not intended to be a complete presentation of Conewago Township, Adams County, Pennsylvania's, financial statements, notes to financial statements and required supplementary information as required by the Governmental Accounting Standards Board (GASB) are omitted.

### **Basis for Qualified Opinion on Regulatory Basis of Accounting**

The financial report referred to above omits the general fixed assets account group and the statement of capital expenditures, which are required under the financial reporting provisions prescribed by the PA DCED statutory reporting requirements, under provisions of the Second Class Township Code. The impact of these amounts is not reasonably determinable.

### **Responsibilities of Management for the Financial Report**

Management is responsible for the preparation and fair presentation of the 2021 Municipal Annual Audit and Financial Report (DCED-CLGS-30) in accordance with the financial reporting provisions prescribed by the PA DCED statutory reporting requirements, under the provisions of the Second Class Township Code; this includes determining that the modified cash basis of accounting is an acceptable basis of accounting for the preparation of the financial report in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS 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 report.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial report, 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 in the financial report.
- 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 Conewago Township, Adams County, Pennsylvania'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 report.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Conewago Township, Adams County, Pennsylvania'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.

*Brown Schultz Steidan & Fritz*

Hanover, Pennsylvania  
June 15, 2022

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010245 CONEWAGO TWP, ADAMS COUNTY**



## CONEWAGO TWP, ADAMS 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 |
| <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>                 |   | 130,618            | 480,386  |                  |              |                   |                  |                  |                      |                        | 611,004         |
| <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           | 7,042,544          | 451,845  |                  |              |                   |                  | 4,968,770        |                      |                        | 12,463,159      |
| 291-299  | Other Equity  |                    |  |                  |              |                   |                  |                  |                      |                        |                 |
| <b>Total Fund and Account Group Equity</b>                 |   | 7,042,544          | 451,845  |                  |              |                   |                  | 4,968,770        |                      |                        | 12,463,159      |
| <b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b> |   |                    |  |                  |              |                   |                  |                  |                      |                        | 13,074,163      |

CONEWAGO TWP, ADAMS County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2021

| Governmental Funds |   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |

**REVENUES**

| Taxes              |  |           |  |  |  |  |  |           |
|--------------------|--|-----------|--|--|--|--|--|-----------|
| 301.00             | Real Estate Taxes  | 1,494,059 |  |  |  |  |  | 1,494,059 |
| 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   | 27,957    |  |  |  |  |  | 27,957    |
| 310.10             | Real Estate Transfer Taxes   | 190,005   |  |  |  |  |  | 190,005   |
| 310.20             | Earned Income Taxes / Wage Taxes   | 1,063,946 |  |  |  |  |  | 1,063,946 |
| 310.30             | Business Gross Receipts Taxes  |           |  |  |  |  |  |           |
| 310.40             | Occupation Taxes (levied under Act 511)                                  |           |  |  |  |  |  |           |
| 310.50             | Local Services Tax **  | 143,083   |  |  |  |  |  | 143,083   |
| 310.60             | Amusement / Admission Taxes  |           |  |  |  |  |  |           |
| 310.70             | Mechanical Device Taxes  | 1,600     |  |  |  |  |  | 1,600     |
| 310.90             | Other: _____   |           |  |  |  |  |  |           |
|                    | Other: _____   |           |  |  |  |  |  |           |
| <b>Total Taxes</b> |  | 2,920,650 |  |  |  |  |  | 2,920,650 |

| Licenses and Permits              |                                 |  |  |  |  |  |  |  |
|-----------------------------------|---------------------------------|--|--|--|--|--|--|--|
| 320-322                           | All Other Licenses and Permits  |  |  |  |  |  |  |  |
| 321.80                            | Cable Television Franchise Fees |  |  |  |  |  |  |  |
| <b>Total Licenses and Permits</b> |                                 |  |  |  |  |  |  |  |

| Fines and Forfeits              |                    |        |  |  |  |  |  |        |
|---------------------------------|--------------------|--------|--|--|--|--|--|--------|
| 330-332                         | Fines and Forfeits | 59,078 |  |  |  |  |  | 59,078 |
| <b>Total Fines and Forfeits</b> |                    | 59,078 |  |  |  |  |  | 59,078 |





CONEWAGO TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

| Governmental Funds |   |                     |              | Proprietary Funds |                     | Fiduciary Fund      | Total              |
|--------------------|---|---------------------|--------------|-------------------|---------------------|---------------------|--------------------|
| General Fund       | Special Revenue<br>(Including<br>State Liquid<br>Fuels) | Capital<br>Projects | Debt Service | Enterprise        | Internal<br>Service | Trust and<br>Agency | Memorandum<br>Only |

**REVENUES**

| State              |  |         |         |  |  |  |  |         |
|--------------------|--|---------|---------|--|--|--|--|---------|
| 355.00             | All Other State Shared Revenues and Entitlements |         |         |  |  |  |  |         |
| 356.00             | State Payments in Lieu of Taxes                  |         |         |  |  |  |  |         |
| <b>Total State</b> |  | 252,360 | 294,531 |  |  |  |  | 546,891 |

| Local Government Units              |   |       |  |  |  |  |  |       |
|-------------------------------------|---|-------|--|--|--|--|--|-------|
| 357.03                              | Highways and Streets  |       |  |  |  |  |  |       |
| 357.00                              | All Other Local Governmental Units Capital and Operating Grants                 | 1,050 |  |  |  |  |  | 1,050 |
| 358.00                              | Local Government Unit Shared Payments for Contracted Intergovernmental Services | 5,625 |  |  |  |  |  | 5,625 |
| 359.00                              | Local Governmental Units and Authorities Payments in Lieu of Taxes              |       |  |  |  |  |  |       |
| <b>Total Local Government Units</b> |   | 6,675 |  |  |  |  |  | 6,675 |

| Charges for Service |  |        |         |  |  |  |  |         |
|---------------------|--|--------|---------|--|--|--|--|---------|
| 361.00              | General Government   |        | 496,189 |  |  |  |  | 496,189 |
| 362.00              | Public Safety  | 20,234 |         |  |  |  |  | 20,234  |
| 363.20              | Parking  |        |         |  |  |  |  |         |
| 363.00              | All Other Charges for Highway & Street Services  | 245    |         |  |  |  |  | 245     |
| 364.10              | Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.) |        |         |  |  |  |  |         |
| 364.30              | Solid Waste Collection and Disposal Charge (trash)   | 942    |         |  |  |  |  | 942     |
| 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   |        | 4,100   |  |  |  |  | 4,100   |
| 368.00              | Airports   |        |         |  |  |  |  |         |

CONEWAGO TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

| Governmental Funds |   |                     |              | Proprietary Funds |                     | Fiduciary Fund      | Total              |
|--------------------|---|---------------------|--------------|-------------------|---------------------|---------------------|--------------------|
| General Fund       | Special Revenue<br>(Including<br>State Liquid<br>Fuels) | Capital<br>Projects | Debt Service | Enterprise        | Internal<br>Service | Trust and<br>Agency | Memorandum<br>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> |                               | 21,421 | 500,289 |  |  |  |  | 521,710 |

| Unclassified Operating Revenues              |  |        |     |  |  |         |  |         |
|--|--|--------|-----|--|--|---------|--|---------|
| 383.00                                       | Special Assessments                              |        |     |  |  |         |  |         |
| 386.00                                       | Escheats (sale of personal property)             |        |     |  |  |         |  |         |
| 387.00                                       | Contributions and Donations from Private Sectors | 5,839  |     |  |  |         |  | 5,839   |
| 388.00                                       | Fiduciary Fund Pension Contributions             |        |     |  |  | 135,672 |  | 135,672 |
| 389.00                                       | All Other Unclassified Operating Revenues        | 10,708 | 486 |  |  |         |  | 11,194  |
| <b>Total Unclassified Operating Revenues</b> |  | 16,547 | 486 |  |  | 135,672 |  | 152,705 |

| Other Financing Sources |   |        |  |  |  |  |  |        |
|-------------------------|---|--------|--|--|--|--|--|--------|
| 391.00                  | Proceeds of General Fixed Asset Disposition | 41,500 |  |  |  |  |  | 41,500 |
| 392.00                  | Interfund Operating Transfers               | 20,000 |  |  |  |  |  | 20,000 |
| 393.00                  | Proceeds of General Long-Term Debt          |        |  |  |  |  |  |        |
| 394.00                  | Proceeds of Short Term-Debt                 |        |  |  |  |  |  |        |

**CONEWAGO TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

| Governmental Funds |   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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 |        |  |  |  |  |  |        |
| <b>Total Other Financing Sources</b> |                                    | 61,500 |  |  |  |  |  | 61,500 |

**TOTAL REVENUES**

|           |         |  |  |  |  |         |           |
|-----------|---------|--|--|--|--|---------|-----------|
| 3,718,300 | 795,948 |  |  |  |  | 797,510 | 5,311,758 |
|-----------|---------|--|--|--|--|---------|-----------|

**EXPENDITURES**

| General Government              |  |         |       |  |  |  |  |         |
|---------------------------------|--|---------|-------|--|--|--|--|---------|
| 400.00                          | Legislative (Governing) Body                 | 13,219  |       |  |  |  |  | 13,219  |
| 401.00                          | Executive (Manager or Mayor)                 |         |       |  |  |  |  |         |
| 402.00                          | Auditing Services / Financial Administration | 15,165  | 1,948 |  |  |  |  | 17,113  |
| 403.00                          | Tax Collection                               | 22,780  |       |  |  |  |  | 22,780  |
| 404.00                          | Solicitor / Legal Services                   | 9,670   |       |  |  |  |  | 9,670   |
| 405.00                          | Secretary / Clerk                            | 94,346  |       |  |  |  |  | 94,346  |
| 406.00                          | Other General Government Administration      | 4,682   |       |  |  |  |  | 4,682   |
| 407.00                          | IT-Networking Services-Data Processing       | 26,359  |       |  |  |  |  | 26,359  |
| 408.00                          | Engineering Services                         | 8,161   |       |  |  |  |  | 8,161   |
| 409.00                          | General Government Buildings and Plant       | 121,104 |       |  |  |  |  | 121,104 |
| <b>Total General Government</b> |  | 315,486 | 1,948 |  |  |  |  | 317,434 |

**Public Safety**

|        |                          |           |  |  |  |  |  |           |
|--------|--------------------------|-----------|--|--|--|--|--|-----------|
| 410.00 | Police                   | 1,443,564 |  |  |  |  |  | 1,443,564 |
| 411.00 | Fire                     | 246,146   |  |  |  |  |  | 246,146   |
| 412.00 | Ambulance / Rescue       |           |  |  |  |  |  |           |
| 413.00 | UCC and Code Enforcement | 120,204   |  |  |  |  |  | 120,204   |

CONEWAGO TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

| Governmental Funds |   |                     |              | Proprietary Funds |                     | Fiduciary Fund      | Total              |
|--------------------|---|---------------------|--------------|-------------------|---------------------|---------------------|--------------------|
| General Fund       | Special Revenue<br>(Including<br>State Liquid<br>Fuels) | Capital<br>Projects | Debt Service | Enterprise        | Internal<br>Service | Trust and<br>Agency | Memorandum<br>Only |

**EXPENDITURES**

| Public Safety              |   |           |  |  |  |  |  |           |
|----------------------------|---|-----------|--|--|--|--|--|-----------|
| 414.00                     | Planning and Zoning                     | 49,470    |  |  |  |  |  | 49,470    |
| 415.00                     | Emergency Management and Communications | 125       |  |  |  |  |  | 125       |
| 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> |   | 1,859,509 |  |  |  |  |  | 1,859,509 |

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

| Public Works - Sanitation              |   |     |  |  |  |  |  |     |
|--|---|-----|--|--|--|--|--|-----|
| 426.00                                 | Recycling Collection and Disposal             | 188 |  |  |  |  |  | 188 |
| 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> |   | 188 |  |  |  |  |  | 188 |

| Public Works - Highways and Streets |                                   |         |        |  |  |  |  |         |
|-------------------------------------|-----------------------------------|---------|--------|--|--|--|--|---------|
| 430.00                              | General Services - Administration | 217,521 |        |  |  |  |  | 217,521 |
| 431.00                              | Cleaning of Streets and Gutters   |         |        |  |  |  |  |         |
| 432.00                              | Winter Maintenance – Snow Removal | 13,819  | 19,647 |  |  |  |  | 33,466  |
| 433.00                              | Traffic Control Devices           | 30,828  |        |  |  |  |  | 30,828  |
| 434.00                              | Street Lighting                   | 35,306  |        |  |  |  |  | 35,306  |

**CONEWAGO TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

| Governmental Funds |   |                     |              | Proprietary Funds |                     | Fiduciary Fund      | Total              |
|--------------------|---|---------------------|--------------|-------------------|---------------------|---------------------|--------------------|
| General Fund       | Special Revenue<br>(Including<br>State Liquid<br>Fuels) | Capital<br>Projects | Debt Service | Enterprise        | Internal<br>Service | Trust and<br>Agency | Memorandum<br>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               | 4,984   |         |  |  |  | 4,984   |
| 438.00   | Maintenance and Repairs of Roads and Bridges | 127,909 | 4,086   |  |  |  | 131,995 |
| 439.00   | Highway Construction and Rebuilding Projects | 845     | 127,446 |  |  |  | 128,291 |
| <b>Total Public Works - Highways and Streets</b> |  | 431,212 | 151,179 |  |  |  | 582,391 |

| <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 | 4,831  | 418,494 |  |  |  | 423,325 |
| 447.00                                      | Transit System                | 1,600  |         |  |  |  | 1,600   |
| 448.00                                      | Water System                  | 35,613 |         |  |  |  | 35,613  |
| 449.00                                      | Water Transport and Terminals |        |         |  |  |  |         |
| <b>Total Other Public Works Enterprises</b> |                               | 42,044 | 418,494 |  |  |  | 460,538 |

| <b>Culture and Recreation</b> |                                   |        |         |  |  |  |         |
|-------------------------------|-----------------------------------|--------|---------|--|--|--|---------|
| 451.00                        | Culture-Recreation Administration | 33,689 |         |  |  |  | 33,689  |
| 452.00                        | Participant Recreation            |        |         |  |  |  |         |
| 453.00                        | Spectator Recreation              |        |         |  |  |  |         |
| 454.00                        | Parks                             |        | 467,510 |  |  |  | 467,510 |

CONEWAGO TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

| Governmental Funds |   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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                        | 3,000  |         |  |  |  |  | 3,000   |
| 457.00                              | Civil and Military Celebrations  |        |         |  |  |  |  |         |
| 458.00                              | Senior Citizens' Centers         | 3,000  |         |  |  |  |  | 3,000   |
| 459.00                              | All Other Culture and Recreation | 10,300 |         |  |  |  |  | 10,300  |
| <b>Total Culture and Recreation</b> |                                  | 49,989 | 467,510 |  |  |  |  | 517,499 |

| 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) |  |  |  |  |  |  |  |
| 472.00                    | Debt Interest (short-term and long-term)  |  |  |  |  |  |  |  |
| 475.00                    | Fiscal Agent Fees                         |  |  |  |  |  |  |  |
| <b>Total Debt Service</b> |   |  |  |  |  |  |  |  |

| Employer Paid Benefits and Withholding Items |   |         |  |  |  |  |  |         |
|--|---|---------|--|--|--|--|--|---------|
| 481.00                                       | Employer Paid Withholding Taxes and Unemployment Compensation | 110,615 |  |  |  |  |  | 110,615 |
| 482.00                                       | Judgments and Losses  |         |  |  |  |  |  |         |
| 483.00                                       | Pension / Retirement Fund Contributions                       |         |  |  |  |  |  |         |

CONEWAGO TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

| Governmental Funds |   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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  | 35,638  |  |  |  |  | 35,638  |
| 487.00  | Other Group Insurance Benefits |         |  |  |  |  |         |
| <b>Total Employer Paid Benefits and Withholding Items</b> |                                | 146,253 |  |  |  |  | 146,253 |

| Insurance              |                                 |        |  |  |  |  |        |
|------------------------|---------------------------------|--------|--|--|--|--|--------|
| 486.00                 | Insurance, Casualty, and Surety | 72,646 |  |  |  |  | 72,646 |
| <b>Total Insurance</b> |                                 | 72,646 |  |  |  |  | 72,646 |

| Unclassified Operating Expenditures              |  |       |  |  |  |         |         |
|--|--|-------|--|--|--|---------|---------|
| 488.00   | Fiduciary Fund Benefits and Refunds Paid |       |  |  |  | 195,841 | 195,841 |
| 489.00   | All Other Unclassified Expenditures      | 8,376 |  |  |  | 17,972  | 26,348  |
| <b>Total Unclassified Operating Expenditures</b> |  | 8,376 |  |  |  | 213,813 | 222,189 |

| Other Financing Uses              |                               |  |        |  |  |  |        |
|-----------------------------------|-------------------------------|--|--------|--|--|--|--------|
| 491.00                            | Refund of Prior Year Revenues |  |        |  |  |  |        |
| 492.00                            | Interfund Operating Transfers |  | 20,000 |  |  |  | 20,000 |
| 493.00                            | All Other Financing Uses      |  |        |  |  |  |        |
| <b>Total Other Financing Uses</b> |                               |  | 20,000 |  |  |  | 20,000 |

|                           |  |           |           |  |  |  |         |           |
|---------------------------|--|-----------|-----------|--|--|--|---------|-----------|
| <b>TOTAL EXPENDITURES</b> |  | 2,925,703 | 1,059,131 |  |  |  | 213,813 | 4,198,647 |
|---------------------------|--|-----------|-----------|--|--|--|---------|-----------|

|   |  |         |          |  |  |  |         |           |
|---|--|---------|----------|--|--|--|---------|-----------|
| <b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> |  | 792,597 | -263,183 |  |  |  | 583,697 | 1,113,111 |
|---|--|---------|----------|--|--|--|---------|-----------|



## CONEWAGO TWP

December 31, 2021

## 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)<br>Capital Lease (C)<br>Lease Rental (L)<br>Note (N) | Issue Year<br>(yyyy) | Maturity<br>Year<br>(yyyy) | Original<br>Amount of<br>Issue | Outstanding<br>Beginning of<br>Year (1) | Principal<br>Incurred<br>This Year | Principal<br>Paid This<br>Year | Current Year<br>Accretion on<br>Compound Interest<br>Bonds | Outstanding at<br>Year End (1) | Plus (less)<br>Unamortized<br>Premium<br>(Discount) | Total<br>Balance |
|---|---|----------------------|----------------------------|--------------------------------|---|------------------------------------|--------------------------------|--|--------------------------------|---|------------------|
| <b>General Obligation Bonds and Notes</b> |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| <b>Revenue Bonds and Notes</b>            |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| <b>Lease Rental Debt</b>                  |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
| <b>Other</b>                              |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |
|   |   |                      |                            |                                |   |                                    |                                |  |                                |   |                  |

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

CONEWAGO TWP, ADAMS 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                             |                   |                      |       |
| 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)

1,408,052

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

**SIGNATURE AND VERIFICATION**

Signed: Brown Schultz Sheridan & Fritz, CPAs Appointed Auditor/CPA

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December 31, 2021

**NOTES / COMMENTS**

- 1) The Conewago Township Municipal Authority is a component unit of the Conewago Township, Adams County, Pennsylvania. However, the financial information of the component unit is not presented on the Conewago Township's Municipal Annual Audit and Financial Report (DCED-CLGS-30). The Conewago Township Municipal Authority follows the DCED guidance and requirements and submits separately their Municipal Annual Audit and Financial Report (DCED-CLGS-04).
- 2) The total amount of payroll per Conewago Township's W-3 is \$1,408,052. This total includes wages of \$78,655 for the Conewago Township Municipal Authority, which are reimbursed to Conewago Township on a quarterly basis.
- 3) The Southeast Adams Volunteer Emergency Services, Inc., Adams County, Pennsylvania (SAVES), a nonprofit corporation, incurred a Mortgage Revenue Note, Series of 2008 for \$2,800,000 on November 6, 2008 to finance the construction of a new fire station. Four municipalities (including Conewago Township) that are serviced by SAVES guaranteed the loan in pro rata portions based on the population of the municipalities on November 6, 2008, and Conewago Township's pro rata portion is 58%.  
If SAVES would default on the note, Conewago Township would be liable for 58% of the outstanding principal balance (plus interest) as of the date of default. SAVES has not defaulted on the note through year end December 31, 2021. As of December 31, 2021, there was an outstanding principal balance of \$1,673,608 on the note. The Conewago Township's maximum guaranteed portion is \$970,692 as of December 31, 2021.
- 4) Under the Trust and Agency Fund, line 489.00 "All Other Unclassified Expenditures" has an amount greater than 1% of the fund's total expenditures; however, this amount is for pension funds management fees, which according to the DCED instructions, is prescribed to be presented on this line.
- 5) In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern" and characterized COVID-19 as a pandemic. The U.S. government has also implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The spread of the virus has the potential to cause business disruption to the Township's tax base, due to state government-imposed shutdowns of businesses and other results of the virus. While the Township expects this matter may negatively impact its results, the extent of the impact of COVID-19 on the Township's operational and financial performance will depend on future developments, including the duration and spread of the outbreak and the related travel advisories and restrictions and the impact of COVID-19 on overall economic trends, all of which are highly uncertain and cannot be predicted.