

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

230125 CHADDS FORD TWP, DELAWARE COUNTY

CHADDS FORD TWP, DELAWARE 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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities	4,909	148,329	193,469							346,707
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		389,482	244,158	193,469							827,109
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	2,008,782	1,284,749	1,923,941					2,877,757		8,095,229
291-299	Other Equity										
Total Fund and Account Group Equity		2,008,782	1,284,749	1,923,941					2,877,757		8,095,229
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											8,922,338

CHADDS FORD TWP, DELAWARE 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	297,977	195,857					493,834
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	577,182						577,182
310.20	Earned Income Taxes / Wage Taxes							
310.30	Business Gross Receipts Taxes	51,158						51,158
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	168,097						168,097
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		1,094,414	195,857					1,290,271

Licenses and Permits

320-322	All Other Licenses and Permits	171,193						171,193
321.80	Cable Television Franchise Fees	91,701						91,701
Total Licenses and Permits		262,894						262,894

Fines and Forfeits

330-332	Fines and Forfeits	1,381						1,381
Total Fines and Forfeits		1,381						1,381

CHADDS FORD TWP, DELAWARE 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	3,342	1,864	2,321				7,527
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		3,342	1,864	2,321				7,527

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	1,628,616						1,628,616
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements	194,946		1,478				196,424
353.00	Federal Payments in Lieu of Taxes							
Total Federal		1,823,562		1,478				1,825,040

State								
354.03	Highways and Streets							
354.09	Community Development		69,150					69,150
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	699						699
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		106,204					106,204
355.04	Alcoholic Beverage Licenses	2,400						2,400
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	37,730						37,730
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

CHADDS FORD TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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		40,829	175,354					216,183

Local Government Units								
357.03	Highways and Streets	2,700						2,700
357.00	All Other Local Governmental Units Capital and Operating Grants		500,000					500,000
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		2,700	500,000					502,700

Charges for Service								
361.00	General Government	169,169	5,270					174,439
362.00	Public Safety							
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	1,593	3,700					5,293
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							

CHADDS FORD TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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	19,176						19,176
Total Charges for Service		189,938	8,970					198,908

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	3						3
Total Unclassified Operating Revenues		3						3

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition			11,000				11,000
392.00	Interfund Operating Transfers	33,600	400					34,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

CHADDS FORD TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures		125,000					125,000
Total Other Financing Sources		33,600	125,400	11,000				170,000
TOTAL REVENUES		3,452,663	1,007,445	14,799				4,474,907

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,625						5,625
401.00	Executive (Manager or Mayor)	82,960						82,960
402.00	Auditing Services / Financial Administration	12,300						12,300
403.00	Tax Collection	28,632						28,632
404.00	Solicitor / Legal Services	62,024						62,024
405.00	Secretary / Clerk	122,799						122,799
406.00	Other General Government Administration	53,764	40	5,679				59,483
407.00	IT-Networking Services-Data Processing	15,796						15,796
408.00	Engineering Services	100,414						100,414
409.00	General Government Buildings and Plant	39,546		60,677				100,223
Total General Government		523,860	40	66,356				590,256

Public Safety								
410.00	Police							
411.00	Fire	131,405						131,405
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	74,924						74,924

CHADDS FORD TWP, DELAWARE 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	156,033						156,033
415.00	Emergency Management and Communications	687						687
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	3,250						3,250
Total Public Safety		366,299						366,299

Health and Human Services

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

Public Works - Sanitation

426.00	Recycling Collection and Disposal	4,733						4,733
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		4,733						4,733

Public Works - Highways and Streets

430.00	General Services - Administration	10,276						10,276
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	49,583						49,583
433.00	Traffic Control Devices	22,846						22,846
434.00	Street Lighting	2,104						2,104

CHADDS FORD TWP, DELAWARE 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 Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	8,450	4,283					12,733
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	67,469						67,469
439.00	Highway Construction and Rebuilding Projects		105,970					105,970
Total Public Works - Highways and Streets		160,728	110,253					270,981

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

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	11,865	238,805					250,670

CHADDS FORD TWP, DELAWARE County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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	8,000	76,687					84,687
Total Culture and Recreation		27,865	315,492					343,357

Community Development								
461.00	Conservation of Natural Resources	1,823,562	876,250					2,699,812
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development		1,823,562	876,250					2,699,812

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							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	23,481						23,481
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

CHADDS FORD TWP, DELAWARE 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

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	594						594
487.00	Other Group Insurance Benefits	27,201						27,201
Total Employer Paid Benefits and Withholding Items		51,276						51,276

Insurance								
486.00	Insurance, Casualty, and Surety	26,844						26,844
Total Insurance		26,844						26,844

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		34,000					34,000
493.00	All Other Financing Uses							
Total Other Financing Uses			34,000					34,000

TOTAL EXPENDITURES	2,985,167	1,336,035	66,356					4,387,558
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	467,496	-328,590	-51,557					87,349
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CHADDS FORD 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) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

CHADDS FORD TWP, DELAWARE County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development	62,204		62,204
Electric			
Fire			
Gas System			
General Government	57,252	30,191	87,443
Health			
Housing			
Libraries			
Mass Transit			
Parks	196,008	5,400	201,408
Police			
Recreation		37,397	37,397
Sewer			
Solid Waste			
Streets / Highways	9,446		9,446
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	324,910	72,988	397,898

EMPLOYEE COMPENSATION

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

241,720

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Cynthia Leitzell Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS