

Department of Community & Economic Development
Governor's Center for Local Government Services
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**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

152075 WEST SADSBUURY TWP, CHESTER COUNTY

WEST SADSBURY TWP, CHESTER 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 | | | | | | | | 407,000 | | | 407,000 |
| 240-259 Current Portion of Long-Term Debt and Other Credits | | | | | | | | | | | |
| Total Liabilities and Other Credits | | | | | | | | 407,000 | | | 407,000 |

| 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 | 908,549 | 874,823 | 436,476 | | | | 36,926 | 1,327,842 | 407,000 | | 3,991,616 | |
| 291-299 Other Equity | | | | | | | | | | | | |
| Total Fund and Account Group Equity | 908,549 | 874,823 | 436,476 | | | | 36,926 | 1,327,842 | 407,000 | | 3,991,616 | |

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

4,398,616

WEST SADSBUURY TWP, CHESTER 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 | 21,922 | 2,664 | 2,434 | | | | 27,020 |
| 342.00 | Rents and Royalties | 9,409 | | | | | 60 | 9,469 |
| | Total Interest, Rents and Royalties | 31,331 | 2,664 | 2,434 | | | 60 | 36,489 |

| 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 | 130,784 | | | | | | 130,784 |
| 353.00 | Federal Payments in Lieu of Taxes | | | | | | | |
| | Total Federal | 130,784 | | | | | | 130,784 |

| 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 (PURTA) | 6,537 | | | | | | 6,537 |
| 355.02-355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback | | 117,918 | | | | | 117,918 |
| 355.04 | Alcoholic Beverage Licenses | | | | | | | |
| 355.05 | General Municipal Pension System State Aid | | 47,973 | | | | | 47,973 |
| 355.07 | Foreign Fire Insurance Tax Distribution | | | | | | | |
| 355.08 | Local Share Assessment/Gaming Proceeds | | | | | | | |
| 355.09 | Marcellus State Impact Fee Distribution | | | | | | | |

WEST SADBURY TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

| General Fund | Governmental Funds | | | | Proprietary Funds | | Fiduciary Fund | Total |
|--------------|--|------------------|--------------|------------|-------------------|------------------|-----------------|-------|
| | 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 | 9,485 | | | | | | 9,485 |
| 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 | 427 | | | | | | 427 |
| | Total Public Safety | 679,049 | 171,198 | | | | | 850,247 |

| Health and Human Services | | | | | | | | |
|---------------------------|--|-------|--|--|--|--|--|-------|
| 420.00 | Health and Human Services | 9,109 | | | | | | 9,109 |
| 425.00 | | | | | | | | |
| | Total Health and Human Services | 9,109 | | | | | | 9,109 |

| Public Works - Sanitation | | | | | | | | |
|---------------------------|---|-----|--|--|--|--|--|-----|
| 426.00 | Recycling Collection and Disposal | | | | | | | |
| 427.00 | Solid Waste Collection and Disposal (garbage) | 336 | | | | | | 336 |
| 428.00 | Weed Control | | | | | | | |
| 429.00 | Wastewater / Sewage Treatment and Collection | | | | | | | |
| | Total Public Works - Sanitation | 336 | | | | | | 336 |

| Public Works - Highways and Streets | | | | | | | | |
|-------------------------------------|-----------------------------------|-------|--------|--|--|--|--|--------|
| 430.00 | General Services - Administration | 5,311 | 296 | | | | | 5,607 |
| 431.00 | Cleaning of Streets and Gutters | | 461 | | | | | 461 |
| 432.00 | Winter Maintenance - Snow Removal | 1,450 | 15,065 | | | | | 16,515 |
| 433.00 | Traffic Control Devices | 3,675 | 267 | | | | | 3,942 |
| 434.00 | Street Lighting | 598 | | | | | | 598 |

WEST SADSURY TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

| General Fund | Governmental Funds | | | | Proprietary Funds | | Fiduciary Fund | Total |
|--------------|--|------------------|--------------|------------|-------------------|------------------|-----------------|-------|
| | 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 | 112 | 13,325 | | | | | 13,437 |
| 438.00 | Maintenance and Repairs of Roads and Bridges | 35,482 | 20,930 | | | | | 56,412 |
| 439.00 | Highway Construction and Rebuilding Projects | 277 | | | | | | 277 |
| Total Public Works - Highways and Streets | | 46,905 | 50,344 | | | | | 97,249 |

| 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 | 500 | | | | | | 500 |
| 447.00 | Transit System | | | | | | | |
| 448.00 | Water System | | | | | | | |
| 449.00 | Water Transport and Terminals | | | | | | | |
| Total Other Public Works Enterprises | | 500 | | | | | | 500 |

| Culture and Recreation | | | | | | | | |
|------------------------|-----------------------------------|-------|--|--|--|--|--|-------|
| 451.00 | Culture-Recreation Administration | | | | | | | |
| 452.00 | Participant Recreation | | | | | | | |
| 453.00 | Spectator Recreation | | | | | | | |
| 454.00 | Parks | 1,038 | | | | | | 1,038 |

WEST SADBURY TWP, CHESTER 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 | 9,000 | | | | | | 9,000 |
| 457.00 | Civil and Military Celebrations | | | | | | | |
| 458.00 | Senior Citizens' Centers | | | | | | | |
| 459.00 | All Other Culture and Recreation | | | | | | | |
| | Total Culture and Recreation | 10,038 | | | | | | 10,038 |

| 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) | | 51,000 | | | | | 51,000 |
| 472.00 | Debt Interest (short-term and long-term) | | 14,004 | | | | | 14,004 |
| 475.00 | Fiscal Agent Fees | | | | | | | |
| | Total Debt Service | | 65,004 | | | | | 65,004 |

| Employer Paid Benefits and Withholding Items | | | | | | | | |
|--|---|--------|--|--|--|--|--|--------|
| 481.00 | Employer Paid Withholding Taxes and Unemployment Compensation | 44,040 | | | | | | 44,040 |
| 482.00 | Judgments and Losses | | | | | | | |
| 483.00 | Pension / Retirement Fund Contributions | | | | | | | |

WEST SADSBUURY TWP, CHESTER 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 | 22,356 | | | | | | | | 22,356 |
| 487.00 | Other Group Insurance Benefits | | | | | | | | | |
| Total Employer Paid Benefits and Withholding Items | | 66,396 | | | | | | | | 66,396 |

| Insurance | | | | | | | | | | |
|------------------------|---------------------------------|--------|--|--|--|--|--|--|--|--------|
| 486.00 | Insurance, Casualty, and Surety | 21,339 | | | | | | | | 21,339 |
| Total Insurance | | 21,339 | | | | | | | | 21,339 |

| Unclassified Operating Expenditures | | | | | | | | | | |
|--|--|-------|----|--|--|--|--|--|--|-------|
| 488.00 | Fiduciary Fund Benefits and Refunds Paid | | | | | | | | | |
| 489.00 | All Other Unclassified Expenditures | 1,682 | 84 | | | | | | | 1,766 |
| Total Unclassified Operating Expenditures | | 1,682 | 84 | | | | | | | 1,766 |

| Other Financing Uses | | | | | | | | | | |
|-----------------------------------|-------------------------------|-----------|---------|--|--|--|--|--|--|-----------|
| 491.00 | Refund of Prior Year Revenues | 97 | | | | | | | | 97 |
| 492.00 | Interfund Operating Transfers | | | | | | | | | |
| 493.00 | All Other Financing Uses | | | | | | | | | |
| Total Other Financing Uses | | 97 | | | | | | | | 97 |
| TOTAL EXPENDITURES | | 1,189,984 | 286,630 | | | | | | | 1,476,614 |

| EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES | | | | | | | | | | |
|--|--|--------|---------|-------|--|--|--|--|--------|---------|
| | | 96,982 | 179,258 | 2,434 | | | | | 48,033 | 325,707 |

WEST SADSBUURY TWP, CHESTER 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: | | | |
| TOTAL CAPITAL EXPENDITURES | | | |

EMPLOYEE COMPENSATION

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

579,874

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the WEST SADSBBURY TWP have audited, adjusted and settled the various funds and account groups of the WEST SADSBBURY TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of WEST SADSBBURY TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

nancy stoltzfus Elected Auditor

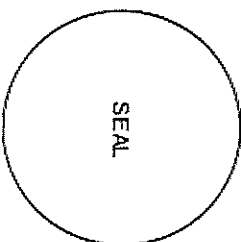
Carol Kauffman Elected Auditor

Lisa Myers Elected Auditor

Subscribed and sworn to before me this 1 day of January, 1.

Signed:

Witness (Controller)/Auditor (Auditors)



December 31, 2021

NOTES / COMMENTS