

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**152075 WEST SADSBUY TWP, CHESTER COUNTY**



## WEST SADBURY TWP, CHESTER County

## BALANCE SHEET

December 31, 2020

		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									458,000	458,000
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		6,598						55,335		458,000	519,933
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								1,734,842		1,734,842
270-289	Fund Balance / Retained Earnings on 12/31	805,969	695,565	434,042							1,935,576
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		805,969	695,565	434,042					1,734,842		3,670,418
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											4,190,351

**WEST SADBURY TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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	307,243	164,325					471,568
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	57,908						57,908
310.20	Earned Income Taxes / Wage Taxes	312,294	126,739					439,033
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	110,020						110,020
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		787,465	291,064					1,078,529

**Licenses and Permits**

320-322	All Other Licenses and Permits	1,000						1,000
321.80	Cable Television Franchise Fees	19,420						19,420
<b>Total Licenses and Permits</b>		20,420						20,420

**Fines and Forfeits**

330-332	Fines and Forfeits	14,909						14,909
<b>Total Fines and Forfeits</b>		14,909						14,909

WEST SADBURY TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	3,732	2,543	4,691				10,966
342.00	Rents and Royalties	21,429						21,429
<b>Total Interest, Rents and Royalties</b>		25,161	2,543	4,691				32,395

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	1,687						1,687
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		1,687						1,687

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)	767						767
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		125,679					125,679
355.04	Alcoholic Beverage Licenses	600						600
355.05	General Municipal Pension System State Aid	44,314						44,314
355.07	Foreign Fire Insurance Tax Distribution	18,283						18,283
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**WEST SADBURY TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

**State**

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		63,964	125,679					189,643

**Local Government Units**

357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>								

**Charges for Service**

361.00	General Government	37,813						37,813
362.00	Public Safety	30,145						30,145
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	1,265						1,265
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	541						541
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**WEST SADBURY TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		69,764						69,764

**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							
<b>Total Unclassified Operating Revenues</b>								

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WEST SADBURY TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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### REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	8,575						8,575
<b>Total Other Financing Sources</b>		8,575						8,575

### TOTAL REVENUES

991,945	419,286	4,691					1,415,922
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### EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	4,290						4,290
401.00	Executive (Manager or Mayor)	25,514						25,514
402.00	Auditing Services / Financial Administration	5,000						5,000
403.00	Tax Collection	21,700						21,700
404.00	Solicitor / Legal Services	68,443						68,443
405.00	Secretary / Clerk	63,420						63,420
406.00	Other General Government Administration	961						961
407.00	IT-Networking Services-Data Processing	1,797						1,797
408.00	Engineering Services	92,440						92,440
409.00	General Government Buildings and Plant	27,050						27,050
<b>Total General Government</b>		310,615						310,615

### Public Safety

410.00	Police	599,709						599,709
411.00	Fire	37,190	153,293					190,483
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	7,894						7,894

**WEST SADBURY TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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

**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	13,392						13,392
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	351						351
<b>Total Public Safety</b>		658,536	153,293					811,829

**Health and Human Services**

420.00-425.00	Health and Human Services	5,384						5,384
<b>Total Health and Human Services</b>		5,384						5,384

**Public Works - Sanitation**

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

**Public Works - Highways and Streets**

430.00	General Services - Administration	2,549	3,700					6,249
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	803	1,507					2,310
433.00	Traffic Control Devices	1,907	5,880					7,787
434.00	Street Lighting	5,000						5,000

WEST SADSBUY TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	500						500
437.00	Repairs of Tools and Machinery	3,320	3,657					6,977
438.00	Maintenance and Repairs of Roads and Bridges	44,650	8,032					52,682
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		58,729	22,776					81,505

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							
<b>Total Other Public Works Enterprises</b>								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	1,926						1,926

WEST SADBURY TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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							
<b>Total Culture and Recreation</b>		10,926						10,926

Community Development								
461.00	Conservation of Natural Resources		18,533					18,533
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>			18,533					18,533

Debt Service								
471.00	Debt Principal (short-term and long-term)	10,770	49,000					59,770
472.00	Debt Interest (short-term and long-term)	869	15,644					16,513
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		11,639	64,644					76,283

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	43,725						43,725
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WEST SADBURY TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	17,958						17,958
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		61,683						61,683

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	18,869						18,869
<b>Total Insurance</b>		18,869						18,869

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	80						80
<b>Total Unclassified Operating Expenditures</b>		80						80

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

<b>TOTAL EXPENDITURES</b>	1,136,461	259,246						1,395,707
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-144,516	160,040	4,691					20,215
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## WEST SADSURY TWP

December 31, 2020

## 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
<b>General Obligation Bonds and Notes</b>											
Open Space GO Note	Bond	2006	2028	1,000,000	507,000		49,000		458,000		458,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
Capital Lease	Capital Leases	2018	2020	36,088	10,770		10,770		0		0
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	458,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	458,000

**WEST SADBURY TWP, CHESTER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2020

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)

573,172

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

Signed:

Alan France Appointed Auditor/CPA

December 31, 2020

**NOTES / COMMENTS**

Pension data has been omitted from the Trust and Agency Fund, due to lack of timely pension data from PMRS.