

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

152075 WEST SADSBUURY TWP, CHESTER COUNTY

WEST SADBURY TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2022

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	12,350							12,350
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	555							555
	Total Public Safety	773,504	176,373						949,877

Health and Human Services									
420.00	Health and Human Services	7,301							7,301
425.00									
	Total Health and Human Services	7,301							7,301

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	1,418							1,418
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation	1,418							1,418

Public Works - Highways and Streets									
430.00	General Services - Administration	13,956	2,578						16,534
431.00	Cleaning of Streets and Gutters		450						450
432.00	Winter Maintenance - Snow Removal		8,210						8,210
433.00	Traffic Control Devices	3,076	3,264						6,340
434.00	Street Lighting	623							623

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	1,821	12,960					14,781
438.00	Maintenance and Repairs of Roads and Bridges	72,665	32,618					105,283
439.00	Highway Construction and Rebuilding Projects	270						270
Total Public Works - Highways and Streets		92,411	60,080					152,491

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	3,713						3,713

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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		12,713							12,713

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)		53,000						53,000
472.00	Debt Interest (short-term and long-term)		12,298						12,298
475.00	Fiscal Agent Fees								
Total Debt Service			65,298						65,298

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation		47,151						47,151
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions							54,413	54,413

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EXPENDITURES

Employer Paid Benefits and Withholding Items										
484.00	Worker Compensation Insurance	13,846								13,846
487.00	Other Group Insurance Benefits									
Total Employer Paid Benefits and Withholding Items		60,997						54,413		115,410

Insurance										
486.00	Insurance, Casualty, and Surety	25,190								25,190
Total Insurance		25,190								25,190

Unclassified Operating Expenditures										
488.00	Fiduciary Fund Benefits and Refunds Paid							54,413		54,413
489.00	All Other Unclassified Expenditures	1,987								1,987
Total Unclassified Operating Expenditures		1,987						54,413		56,400

Other Financing Uses										
491.00	Refund of Prior Year Revenues									
492.00	Interfund Operating Transfers									
493.00	All Other Financing Uses									
Total Other Financing Uses										
TOTAL EXPENDITURES		1,425,613	301,751					108,826		1,836,190

EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES										
		-36,030	183,825	2,773				-5,216		145,352

WEST SADSBBURY TWP
December 31, 2022

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
Open Space GO Note	Bond	2006	2028	1,000,000	407,000		53,000		354,000		354,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 354,000
Capitalized lease obligations 0
Net debt 354,000

WEST SADSBURY TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

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	54,296		54,296
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	54,296		54,296

EMPLOYEE COMPENSATION

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

628,534

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 SADSBURY TWP have audited, adjusted and settled the various funds and account groups of the WEST SADSBURY TWP for the year ended December 31, 2022. 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 SADSBURY TWP for the year ended December 31, 2022, and the results of operations of such funds in accordance with the law.

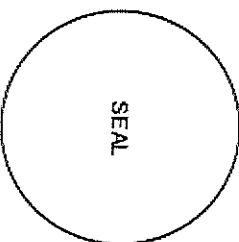
SIGNATURE AND VERIFICATION

Signed:

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

Signed:

Witness (Controller)/Auditor (Auditors)



December 31, 2022

NOTES / COMMENTS