

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**152165 WESTTOWN TWP, CHESTER COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**WESTTOWN 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
<b>Assets and Other Debits</b>											
100-120	Cash and Investments	6,211,665	94,826	7,746,113	546,477	2,896,184					17,495,265
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	12									12
131-139, 150-159	Other Current Assets	243,313				13,202					256,515
160-169	Fixed Assets										
180-189	Other Debits									9,051,525	9,051,525
<b>Total Assets and Other Debits</b>		6,454,990	94,826	7,746,113	546,477	2,909,386				9,051,525	26,803,317

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	7,486									7,486
200-209, 231-239	All Other Current Liabilities	243,313				12,891					256,204
230.00	Due To Other Funds					12					12

## WESTTOWN 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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities									7,834,864	7,834,864
240-259	Current Portion of Long-Term Debt and Other Credits									1,216,661	1,216,661
<b>Total Liabilities and Other Credits</b>		250,799				12,903				9,051,525	9,315,227
<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	6,204,191	94,826	7,746,113	546,477	2,896,483					17,488,090
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		6,204,191	94,826	7,746,113	546,477	2,896,483					17,488,090
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											26,803,317

**WESTTOWN 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**

**Taxes**

301.00	Real Estate Taxes	2,918,833						2,918,833
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	528,927						528,927
310.20	Earned Income Taxes / Wage Taxes	2,999,807						2,999,807
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	148,488						148,488
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		6,596,055						6,596,055

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	257,237						257,237
<b>Total Licenses and Permits</b>		257,237						257,237

**Fines and Forfeits**

330-332	Fines and Forfeits	60,169						60,169
<b>Total Fines and Forfeits</b>		60,169						60,169

**WESTTOWN 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**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	5,359	25	6,139	114	274		11,911
342.00	Rents and Royalties	129,406						129,406
<b>Total Interest, Rents and Royalties</b>		134,765	25	6,139	114	274		141,317

<b>Federal</b>								
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	576,361						576,361
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		576,361						576,361

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101				21,172			21,172
354.00	All Other State Capital and Operating Grants				55,387			55,387
355.01	Public Utility Realty Tax (PURTA)	6,204						6,204
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		362,923					362,923
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	69,862						69,862
355.07	Foreign Fire Insurance Tax Distribution	79,510						79,510
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**WESTTOWN 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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		155,576	362,923			76,559		595,058

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				123,438			123,438
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>					123,438			123,438

Charges for Service								
361.00	General Government	34,026						34,026
362.00	Public Safety	320,912						320,912
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)					2,952,813		2,952,813
364.30	Solid Waste Collection and Disposal Charge (trash)					1,082,587		1,082,587
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	1,100						1,100
368.00	Airports							

**WESTTOWN 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**

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>		356,038				4,035,400		4,391,438

Unclassified Operating Revenues								
383.00	Special Assessments	82,307		21,000				103,307
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	3,050						3,050
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		85,357		21,000				106,357

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	75,240						75,240
392.00	Interfund Operating Transfers			1,815,766	1,232,000			3,047,766
393.00	Proceeds of General Long-Term Debt				9,567,861			9,567,861
394.00	Proceeds of Short Term-Debt							

**WESTTOWN 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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	152,711				2,596		155,307
<b>Total Other Financing Sources</b>		227,951		1,815,766	10,799,861	2,596		12,846,174

**TOTAL REVENUES**

8,449,509	362,948	1,842,905	10,923,413	4,114,829			25,693,604
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	11,365						11,365
401.00	Executive (Manager or Mayor)	278,985			249,904			528,889
402.00	Auditing Services / Financial Administration	14,460						14,460
403.00	Tax Collection	42,726						42,726
404.00	Solicitor / Legal Services	121,687			2,292			123,979
405.00	Secretary / Clerk	67,248						67,248
406.00	Other General Government Administration	66,658			21,333			87,991
407.00	IT-Networking Services-Data Processing	39,777			26			39,803
408.00	Engineering Services	130,257	142,482		7,973			280,712
409.00	General Government Buildings and Plant	91,550						91,550
<b>Total General Government</b>		864,713	142,482		281,528			1,288,723

**Public Safety**

410.00	Police	3,226,769						3,226,769
411.00	Fire	379,397						379,397
412.00	Ambulance / Rescue	25,000						25,000
413.00	UCC and Code Enforcement	184,268						184,268



**WESTTOWN 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**

**Public Safety**

414.00	Planning and Zoning	74,944						74,944
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	5,510						5,510
<b>Total Public Safety</b>		3,895,888						3,895,888

**Health and Human Services**

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

**Public Works - Sanitation**

426.00	Recycling Collection and Disposal				6,627			6,627
427.00	Solid Waste Collection and Disposal (garbage)				812,336			812,336
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		874,211		799,665			1,673,876
<b>Total Public Works - Sanitation</b>			874,211		1,618,628			2,492,839

**Public Works - Highways and Streets**

430.00	General Services - Administration	337,441						337,441
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	99,325						99,325
433.00	Traffic Control Devices	174,748						174,748
434.00	Street Lighting	1,464						1,464

WESTTOWN 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

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains	2,025						2,025
437.00	Repairs of Tools and Machinery	12,880						12,880
438.00	Maintenance and Repairs of Roads and Bridges	7,800		128,571				136,371
439.00	Highway Construction and Rebuilding Projects	427,688	300,000					727,688
<b>Total Public Works - Highways and Streets</b>		1,063,371	300,000	128,571				1,491,942

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	300						300
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		300						300

Culture and Recreation								
451.00	Culture-Recreation Administration	16,263						16,263
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	26,698		18,421				45,119

**WESTTOWN 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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	11,000						11,000
457.00	Civil and Military Celebrations	8,535						8,535
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		62,496		18,421				80,917

<b>Community Development</b>								
461.00	Conservation of Natural Resources	26,017						26,017
462.00	Community Development and Housing	500						500
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		26,517						26,517

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	72,062			10,580,000			10,652,062
472.00	Debt Interest (short-term and long-term)	4,797			228,589			233,386
475.00	Fiscal Agent Fees			4,130	159,598			163,728
<b>Total Debt Service</b>		76,859		4,130	10,968,187			11,049,176

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	59,312				36,970		96,282
482.00	Judgments and Losses	11,255						11,255
483.00	Pension / Retirement Fund Contributions	60,353						60,353

WESTTOWN 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	31,980				20,545		52,525
487.00	Other Group Insurance Benefits	169,742				77,266		247,008
<b>Total Employer Paid Benefits and Withholding Items</b>		332,642				134,781		467,423

**Insurance**

486.00	Insurance, Casualty, and Surety	72,809				32,279		105,088
<b>Total Insurance</b>		72,809				32,279		105,088

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	3,021						3,021
<b>Total Unclassified Operating Expenditures</b>		3,021						3,021

**Other Financing Uses**

491.00	Refund of Prior Year Revenues	39,854				9,085		48,939
492.00	Interfund Operating Transfers	683,000	1,099,766			1,265,000		3,047,766
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		722,854	1,099,766			1,274,085		3,096,705

**TOTAL EXPENDITURES**

		7,121,470	300,000	2,267,581	10,968,187	3,341,301		23,998,539
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		1,328,039	62,948	-424,676	-44,774	773,528		1,695,065
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**WESTTOWN 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
<b>General Obligation Bonds and Notes</b>											
General Obligation Bond 2012 (Refunding of GOB 2004 & Sewer Revenue Bond 2005)	Bond	2012	2027	7,390,000	3,010,000		3,010,000		0		0
General Obligation Bond 2016 Refunding of GOB 2011	Bond	2016	2036	9,595,000	7,545,000		7,545,000		0		0
General Obligation Bond 2021 (Refunding of GO 2012 & 2016)	Bond	2021	2036	8,965,000	0	8,965,000	25,000		8,940,000		8,940,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
International HV507 Truck	Capital Leases	2019	2021	135,058	44,995		44,995		0		0
international HV507 Truck	Capital Leases	2021	2025	138,592	0	138,592	27,067		111,525		111,525
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	9,051,525
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	9,051,525

**WESTTOWN TWP, CHESTER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	15,187	19,150	34,337
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer		893,572	893,572
Solid Waste			
Streets / Highways	76,858	959,947	1,036,805
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	92,045	1,872,669	1,964,714

**EMPLOYEE COMPENSATION**

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

1,160,909

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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:

David Barrett Appointed Auditor/CPA

December 31, 2021

**NOTES / COMMENTS**

Pension information has been omitted from the Fiduciary Fund because the independent audit firm was not engaged to audit the Pension Fund.

Other Current Assets (150-159) and Other Current Liabilities (231-239) represent escrow deposits maintained on behalf of developers.

The Fund Balance is reflective of the netting of payroll liabilities and the excess of other liabilities over other assets.

# **MINGIS, GUTOWSKI & COMPANY, LLP**

**Certified Public Accountants** 300 West State Street, Suite 206 • Media, PA 19063

610-544-5100  
FAX: 610-544-9767

## **INDEPENDENT AUDITORS' REPORT**

Board of Supervisors  
Westtown Township  
Westtown, PA 19382

We have audited the accompanying financial statements included in the Municipal Annual Audit and Financial Report (DCED-CLGS-30), a prescribed form, of Westtown Township as of December 31, 2021 and for the year then ended.

### **Management's Responsibility for the Financial Report**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Pennsylvania Department of Community and Economic Development and with the basis of accounting described below; this includes determining that the presentation and the use of the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements 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 the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of Westtown Township as of December 31, 2021 and the revenue it received and expenditures it paid for the year then ended in the prescribed form in conformity with the basis of accounting described below.

### **Basis of Accounting**

Westtown Township's policy is to prepare its financial statements for inclusion in the Municipal Annual Audit and Financial Report (DCED-CLGS-30), a prescribed form, on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of the Department of Community and Economic Development, which is a special purpose framework other than accounting principles generally accepted in the United States of America. As permitted by DCED, Westtown Township prepares its annual audit and financial report on the modified cash basis of accounting; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when the liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by DCED, Westtown Township does not include footnote disclosures. Our opinion is not modified with respect to this matter.

**Restriction on Use**

This report is intended solely for the information and use of management and the Supervisors of Westtown Township and for filing with the Department of Community and Economic Development and the Office of the Prothonotary and should not be used by anyone other than these specified parties.

*Mingis, Gutowski & Company, LLP*

Media, Pennsylvania  
April 12, 2022