

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

151865 WEST FALLOWFIELD TWP, CHESTER COUNTY

WEST FALLOWFIELD 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		53									53
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	381,020	103,274					354,717			839,011
291-299	Other Equity										
Total Fund and Account Group Equity		381,020	103,274					354,717			839,011
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											839,064

WEST FALLOWFIELD 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	262,272						262,272
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	14,267						14,267
310.10	Real Estate Transfer Taxes	48,924						48,924
310.20	Earned Income Taxes / Wage Taxes	317,020						317,020
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	8,625						8,625
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		651,108						651,108

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	17,874						17,874
Total Licenses and Permits		17,874						17,874

Fines and Forfeits

330-332	Fines and Forfeits	25,745						25,745
Total Fines and Forfeits		25,745						25,745

WEST FALLOWFIELD 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	148	58					206
342.00	Rents and Royalties	290						290
Total Interest, Rents and Royalties		438	58					496

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	135,518						135,518
353.00	Federal Payments in Lieu of Taxes							
Total Federal		135,518						135,518

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)	592						592
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		205,279					205,279
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	12,717						12,717
355.07	Foreign Fire Insurance Tax Distribution	16,337						16,337
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

WEST FALLOWFIELD TWP, CHESTER 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		29,646	205,279					234,925

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	4,115					308,953	313,068
362.00	Public Safety	19,296						19,296
363.20	Parking							
363.00	All Other Charges for Highway & Street Services		8,029					8,029
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	7,480						7,480
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							

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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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							
Total Charges for Service		30,891	8,029				308,953	347,873

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	6,059						6,059
388.00	Fiduciary Fund Pension Contributions					17,060		17,060
389.00	All Other Unclassified Operating Revenues	320						320
Total Unclassified Operating Revenues		6,379				17,060		23,439

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,900						5,900
392.00	Interfund Operating Transfers							
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	236						236
Total Other Financing Sources		6,136						6,136

TOTAL REVENUES	903,735	213,366					326,013	1,443,114
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	14,282						14,282
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	308						308
403.00	Tax Collection	17,644						17,644
404.00	Solicitor / Legal Services	16,479						16,479
405.00	Secretary / Clerk	45,938						45,938
406.00	Other General Government Administration	602	48				48	698
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,078						1,078
409.00	General Government Buildings and Plant	114,632						114,632
Total General Government		210,963	48				48	211,059

Public Safety								
410.00	Police	185,743						185,743
411.00	Fire	58,172						58,172
412.00	Ambulance / Rescue	18,500						18,500
413.00	UCC and Code Enforcement	8,838						8,838

WEST FALLOWFIELD 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	29,741						29,741
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							
Total Public Safety		300,994						300,994

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	3,018						3,018
427.00	Solid Waste Collection and Disposal (garbage)	13,673						13,673
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		16,691						16,691

Public Works - Highways and Streets

430.00	General Services - Administration	6,087	2,291					8,378
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	9,378	18,037					27,415
433.00	Traffic Control Devices	4,802	3,740					8,542
434.00	Street Lighting		6,903					6,903

WEST FALLOWFIELD 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							
437.00	Repairs of Tools and Machinery	12,141	11,212					23,353
438.00	Maintenance and Repairs of Roads and Bridges	123,506	4,357					127,863
439.00	Highway Construction and Rebuilding Projects		144,804					144,804
Total Public Works - Highways and Streets		155,914	191,344					347,258

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							

WEST FALLOWFIELD 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	1,000						1,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		1,000						1,000

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)	41,000						41,000
472.00	Debt Interest (short-term and long-term)	8,375						8,375
475.00	Fiscal Agent Fees							
Total Debt Service		49,375						49,375

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,191						19,191
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	17,060						17,060

WEST FALLOWFIELD 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	21,438						21,438
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		57,689						57,689

Insurance								
486.00	Insurance, Casualty, and Surety	18,519						18,519
Total Insurance		18,519						18,519

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						17,060	17,060
489.00	All Other Unclassified Expenditures						97,976	97,976
Total Unclassified Operating Expenditures							115,036	115,036

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	811,145	191,392					115,084	1,117,621
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	92,590	21,974					210,929	325,493
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WEST FALLOWFIELD 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											
Commerce Bank	Note	2008	2038	750,000	360,000		41,000		319,000		319,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	319,000
Capitalized lease obligations	0
Net debt	319,000

WEST FALLOWFIELD 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)

244,757

December 31, 2021

NOTES / COMMENTS

Trust & Agency Fund Pension balance as of December 31, 2019 per PMRS (most current data available) is \$256,565.34. Due to lack of timely pension data from PMRS 2020 has not been received.

\$354,717 is the balance of the Trust & Agency Fund. Monies held in the escrow account for Subdivision/Land Development/Building/Storm Water management projects within the township.