

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**151865 WEST FALLOWFIELD TWP, CHESTER COUNTY**



## WEST FALLOWFIELD 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										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		942									942
<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	288,400	81,300								369,700
291-299	Other Equity							143,787			143,787
<b>Total Fund and Account Group Equity</b>		288,400	81,300					143,787			513,487
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											514,429

**WEST FALLOWFIELD 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	231,713						231,713
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	12,532						12,532
310.10	Real Estate Transfer Taxes	45,471						45,471
310.20	Earned Income Taxes / Wage Taxes	299,481						299,481
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	3,997						3,997
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		593,194						593,194

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	18,837						18,837
<b>Total Licenses and Permits</b>		18,837						18,837

**Fines and Forfeits**

330-332	Fines and Forfeits	22,717						22,717
<b>Total Fines and Forfeits</b>		22,717						22,717

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

December 31, 2020

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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	144	222					366
342.00	Rents and Royalties	2,780						2,780
<b>Total Interest, Rents and Royalties</b>		2,924	222					3,146

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

<b>State</b>								
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)	593						593
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		215,538					215,538
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	17,101						17,101
355.07	Foreign Fire Insurance Tax Distribution	18,651						18,651
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, 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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		36,545	215,538					252,083

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	5,035					152,021	157,056
362.00	Public Safety	12,267						12,267
363.20	Parking		7,257					7,257
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	6,672						6,672
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, 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>		23,974	7,257				152,021	183,252

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	700						700
388.00	Fiduciary Fund Pension Contributions					17,101		17,101
389.00	All Other Unclassified Operating Revenues		819					819
<b>Total Unclassified Operating Revenues</b>		700	819			17,101		18,620

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 FALLOWFIELD TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

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**REVENUES**

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

**TOTAL REVENUES**

	698,891	223,836				169,122	1,091,849
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	8,620						8,620
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	308						308
403.00	Tax Collection	14,885						14,885
404.00	Solicitor / Legal Services	15,159						15,159
405.00	Secretary / Clerk	45,520						45,520
406.00	Other General Government Administration	799	48				48	895
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	654						654
409.00	General Government Buildings and Plant	29,398						29,398
<b>Total General Government</b>		115,343	48				48	115,439

**Public Safety**

410.00	Police	186,329						186,329
411.00	Fire	59,840						59,840
412.00	Ambulance / Rescue	16,000						16,000
413.00	UCC and Code Enforcement	5,055						5,055

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

December 31, 2020

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**EXPENDITURES**

**Public Safety**

414.00	Planning and Zoning	26,113						26,113
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							
<b>Total Public Safety</b>		293,337						293,337

**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	1,294						1,294
427.00	Solid Waste Collection and Disposal (garbage)	15,773						15,773
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		17,067						17,067

**Public Works - Highways and Streets**

430.00	General Services - Administration	8,171	48					8,219
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	2,970	1,610					4,580
433.00	Traffic Control Devices	4,634	585					5,219
434.00	Street Lighting		6,637					6,637

**WEST FALLOWFIELD 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>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	4,685	3,231					7,916
438.00	Maintenance and Repairs of Roads and Bridges	38,121	84,827					122,948
439.00	Highway Construction and Rebuilding Projects		97,942					97,942
<b>Total Public Works - Highways and Streets</b>		58,581	194,880					253,461

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

<b>Culture and Recreation</b>								
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, 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>Culture and Recreation</b>								
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							
<b>Total Culture and Recreation</b>		1,000						1,000

<b>Community Development</b>								
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							
<b>Total Community Development</b>								

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	40,000						40,000
472.00	Debt Interest (short-term and long-term)	9,374						9,374
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		49,374						49,374

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,681						19,681
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	17,101						17,101

WEST FALLOWFIELD 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	36,952						36,952
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		73,734						73,734

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	18,193						18,193
<b>Total Insurance</b>		18,193						18,193

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						17,101	17,101
489.00	All Other Unclassified Expenditures						29,474	29,474
<b>Total Unclassified Operating Expenditures</b>							46,575	46,575

<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>	626,629	194,928					46,623	868,180
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	72,262	28,908					122,499	223,669
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## WEST FALLOWFIELD 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>											
Commerce Bank	Note	2008	2038	750,000	400,000		40,000		360,000		360,000
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	360,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	360,000

**WEST FALLOWFIELD 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)

251,001



December 31, 2020

**NOTES / COMMENTS**

Trust & Agency fund pension balance as of December 31, 2018 per PMRS (most current data available) is 227,298.88.  
\$143,787 is the balance of the Trust & Agency fund - monies held in the escrow account for the Subdivision/Land Development/ Building/ Storm water Management projects within the township.