

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

151865 WEST FALLOWFIELD TWP, CHESTER COUNTY

WEST FALLOWFIELD TWP, CHESTER County

BALANCE SHEET

December 31, 2022

		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		949									949
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	673,620	96,335					100,834			870,789
291-299	Other Equity										
Total Fund and Account Group Equity		673,620	96,335					100,834			870,789
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											871,738

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	246,153						246,153
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	12,961						12,961
310.10	Real Estate Transfer Taxes	55,335						55,335
310.20	Earned Income Taxes / Wage Taxes	344,868						344,868
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	37,235						37,235
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		696,552						696,552

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	17,823						17,823
Total Licenses and Permits		17,823						17,823

Fines and Forfeits

330-332	Fines and Forfeits	19,346						19,346
Total Fines and Forfeits		19,346						19,346

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	251	615					866
342.00	Rents and Royalties	8,793						8,793
Total Interest, Rents and Royalties		9,044	615					9,659

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	135,975						135,975
353.00	Federal Payments in Lieu of Taxes							
Total Federal		135,975						135,975

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	351						351
354.00	All Other State Capital and Operating Grants	3,233						3,233
355.01	Public Utility Realty Tax (PURTA)	633						633
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		201,469					201,469
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	19,674						19,674
355.07	Foreign Fire Insurance Tax Distribution	19,677						19,677
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, 2022

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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		43,768	201,469					245,237

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	11,008					34,831	45,839
362.00	Public Safety	26,731						26,731
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	2,500	7,490					9,990
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	7,460						7,460
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, 2022

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							
Total Charges for Service		47,699	7,490				34,831	90,020

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,000						2,000
388.00	Fiduciary Fund Pension Contributions						19,714	19,714
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		2,000					19,714	21,714

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, 2022

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	2,946						2,946
Total Other Financing Sources		2,946						2,946

TOTAL REVENUES

975,153	209,574					54,545	1,239,272
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	7,972						7,972
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	369						369
403.00	Tax Collection	16,837						16,837
404.00	Solicitor / Legal Services	16,561						16,561
405.00	Secretary / Clerk	47,744						47,744
406.00	Other General Government Administration	768	84				116	968
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	9,757						9,757
409.00	General Government Buildings and Plant	28,474						28,474
Total General Government		128,482	84				116	128,682

Public Safety

410.00	Police	193,258						193,258
411.00	Fire	66,195						66,195
412.00	Ambulance / Rescue	21,000						21,000
413.00	UCC and Code Enforcement	11,648						11,648

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	32,279						32,279
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		324,380						324,380

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	2,303						2,303
427.00	Solid Waste Collection and Disposal (garbage)	15,368						15,368
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		17,671						17,671

Public Works - Highways and Streets

430.00	General Services - Administration	8,870	116					8,986
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	5,445	9,588					15,033
433.00	Traffic Control Devices	4,925	756					5,681
434.00	Street Lighting		8,140					8,140

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	12,897						12,897
438.00	Maintenance and Repairs of Roads and Bridges	42,226	74,511					116,737
439.00	Highway Construction and Rebuilding Projects		123,318					123,318
Total Public Works - Highways and Streets		74,363	216,429					290,792

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, 2022

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)	42,000						42,000
472.00	Debt Interest (short-term and long-term)	7,568						7,568
475.00	Fiscal Agent Fees							
Total Debt Service		49,568						49,568

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	19,324						19,324
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	19,714						19,714

WEST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	29,759						29,759
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		68,797						68,797

Insurance								
486.00	Insurance, Casualty, and Surety	18,291						18,291
Total Insurance		18,291						18,291

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						19,714	19,714
489.00	All Other Unclassified Expenditures						288,597	288,597
Total Unclassified Operating Expenditures							308,311	308,311

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	682,552	216,513					308,427	1,207,492
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	292,601	-6,939					-253,882	31,780
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WEST FALLOWFIELD 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
General Obligation Bonds and Notes											
Commerce Bank	Note	2008	2038	750,000	319,000		42,000		277,000		277,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	277,000
Capitalized lease obligations	0
Net debt	277,000

WEST FALLOWFIELD 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			
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

244,551

December 31, 2022

NOTES / COMMENTS

Trust & Agency Fund Pension balance as of December 31, 2020 per PMRS (most current data available) is \$271,942. Due to lack of timely pension data from PMRS 2021 has not been received.

\$100,834 is the balance of the Trust & Agency Fund. Monies held in escrow account for Subdivision/Land Development/Building/Stormwater Management projects within the township.