

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**151865 WEST FALLOWFIELD TWP, CHESTER COUNTY**



## WEST FALLOWFIELD TWP, CHESTER County

## BALANCE SHEET

December 31, 2023

		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>		779									779

<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	714,413	120,429					205,467			1,040,309
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		714,413	120,429					205,467			1,040,309

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,041,088
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**WEST FALLOWFIELD TWP, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2023

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	269,856						269,856
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	1,417						1,417
310.10	Real Estate Transfer Taxes	64,317						64,317
310.20	Earned Income Taxes / Wage Taxes	373,617						373,617
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	30,545						30,545
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		739,752						739,752

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	16,967						16,967
<b>Total Licenses and Permits</b>		16,967						16,967

**Fines and Forfeits**

330-332	Fines and Forfeits	10,279						10,279
<b>Total Fines and Forfeits</b>		10,279						10,279

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

December 31, 2023

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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	744	1,983					2,727
342.00	Rents and Royalties	6,440						6,440
<b>Total Interest, Rents and Royalties</b>		<b>7,184</b>	<b>1,983</b>					<b>9,167</b>

<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	463						463
354.00	All Other State Capital and Operating Grants	359						359
355.01	Public Utility Realty Tax (PURTA)	623						623
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		207,477					207,477
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	22,668						22,668
355.07	Foreign Fire Insurance Tax Distribution	19,170						19,170
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, 2023

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>		43,483	207,477					250,960

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	4,731					177,911	182,642
362.00	Public Safety	37,100						37,100
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	1,055	7,424					8,479
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)	7,726						7,726
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, 2023

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>		50,612	7,424				177,911	235,947

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions						22,768	22,768
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>							22,768	22,768

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, 2023

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	2,925						2,925
<b>Total Other Financing Sources</b>		2,925						2,925

**TOTAL REVENUES**

871,202	216,884					200,679	1,288,765
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	10,680						10,680
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	330						330
403.00	Tax Collection	15,339						15,339
404.00	Solicitor / Legal Services	13,150						13,150
405.00	Secretary / Clerk	51,101						51,101
406.00	Other General Government Administration	802	48				116	966
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	1,295						1,295
409.00	General Government Buildings and Plant	34,957						34,957
<b>Total General Government</b>		127,654	48				116	127,818

**Public Safety**

410.00	Police	120,502						120,502
411.00	Fire	63,607						63,607
412.00	Ambulance / Rescue	21,860						21,860
413.00	UCC and Code Enforcement	21,214						21,214

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

December 31, 2023

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	16,784						16,784
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>		243,967						243,967

**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	3,109						3,109
427.00	Solid Waste Collection and Disposal (garbage)	18,234						18,234
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		21,343						21,343

**Public Works - Highways and Streets**

430.00	General Services - Administration	16,573	27,598					44,171
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices	6,185	4,199					10,384
434.00	Street Lighting		6,926					6,926

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

December 31, 2023

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	9,265	7,256					16,521
438.00	Maintenance and Repairs of Roads and Bridges	266,573	146,763					413,336
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		298,596	192,742					491,338

<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, 2023

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)	43,000						43,000
472.00	Debt Interest (short-term and long-term)	9,359						9,359
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		52,359						52,359

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	15,711						15,711
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	22,768						22,768

WEST FALLOWFIELD TWP, CHESTER County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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	24,992						24,992
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		63,471						63,471

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	21,364						21,364
<b>Total Insurance</b>		21,364						21,364

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						22,768	22,768
489.00	All Other Unclassified Expenditures						73,162	73,162
<b>Total Unclassified Operating Expenditures</b>							95,930	95,930

<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>	829,754	192,790					96,046	1,118,590
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	41,448	24,094					104,633	170,175
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## WEST FALLOWFIELD TWP

December 31, 2023

## 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	277,000		43,000		234,000		234,000
<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>	234,000
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	234,000

**WEST FALLOWFIELD TWP, CHESTER County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2023

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)

197,138



December 31, 2023

**NOTES / COMMENTS**

Trust & Agency Fund Pension balance as of December 31, 2023 per PMRS (most current data available) is \$315,840.

\$205,467 is the balance of the Trust & Agency Fund. Monies held in escrow account for Subdivision/Land Development/Building/Storm water Management projects within the township.