

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**151923 WEST GROVE BORO, CHESTER COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

**WEST GROVE BORO, 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>Assets and Other Debits</b>											
100-120	Cash and Investments	720,773	317,513	289,674		1,830,964					3,158,924
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	40,829									40,829
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		761,602	317,513	289,674		1,830,964					3,199,753

<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds					40,829					40,829

## WEST GROVE BORO, CHESTER County

## BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
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<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>						40,829					40,829
<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	761,602	317,513	289,674		1,790,135					3,158,924
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		761,602	317,513	289,674		1,790,135					3,158,924
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											3,199,753

WEST GROVE BORO, 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	416,762	46,307					463,069
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	37,863						37,863
310.20	Earned Income Taxes / Wage Taxes	680,562						680,562
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,135,187	46,307					1,181,494

**Licenses and Permits**

320-322	All Other Licenses and Permits	350						350
321.80	Cable Television Franchise Fees	37,831						37,831
<b>Total Licenses and Permits</b>		38,181						38,181

**Fines and Forfeits**

330-332	Fines and Forfeits	35,831						35,831
<b>Total Fines and Forfeits</b>		35,831						35,831

**WEST GROVE BORO, CHESTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	4,163	2,005	1,668		7,930		15,766
342.00	Rents and Royalties	6,540						6,540
<b>Total Interest, Rents and Royalties</b>		10,703	2,005	1,668		7,930		22,306

<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	487						487
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)	1,116						1,116
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		79,524					79,524
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	34,467						34,467
355.07	Foreign Fire Insurance Tax Distribution	14,458						14,458
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

**WEST GROVE BORO, 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>		50,528	79,524					130,052

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	35,607						35,607
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>		35,607						35,607

Charges for Service								
361.00	General Government	51,418						51,418
362.00	Public Safety	26,471						26,471
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	10,454						10,454
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				543,712			543,712
364.30	Solid Waste Collection and Disposal Charge (trash)	1						1
364.60	Host Municipality Benefit Fee for Solid Waste Facility				169,146			169,146
364.00	All Other Charges for Sanitation Services	4,172						4,172
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

**WEST GROVE BORO, 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				493,548			493,548
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		92,516			1,206,406			1,298,922

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							
389.00	All Other Unclassified Operating Revenues				10,644			10,644
<b>Total Unclassified Operating Revenues</b>					10,644			10,644

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 GROVE BORO, 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**

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	61,327			7,948		69,275
<b>Total Other Financing Sources</b>		61,327			7,948		69,275

**TOTAL REVENUES**

1,459,880	127,836	1,668		1,232,928			2,822,312
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	3,268					3,268
401.00	Executive (Manager or Mayor)	79,835					79,835
402.00	Auditing Services / Financial Administration	300					300
403.00	Tax Collection	15,889					15,889
404.00	Solicitor / Legal Services	10,266					10,266
405.00	Secretary / Clerk	41,664					41,664
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing	1,211					1,211
408.00	Engineering Services	20,239					20,239
409.00	General Government Buildings and Plant	11,122					11,122
<b>Total General Government</b>		183,794					183,794

**Public Safety**

410.00	Police	544,351					544,351
411.00	Fire	125,192					125,192
412.00	Ambulance / Rescue	9,503					9,503
413.00	UCC and Code Enforcement	14,197					14,197

**WEST GROVE BORO, 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 Safety</b>								
414.00	Planning and Zoning							
415.00	Emergency Management and Communications	2,007						2,007
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>		695,250						695,250

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

<b>Public Works - Sanitation</b>								
426.00	Recycling Collection and Disposal	8,361						8,361
427.00	Solid Waste Collection and Disposal (garbage)	151,756						151,756
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection				447,472			447,472
<b>Total Public Works - Sanitation</b>		160,117			447,472			607,589

<b>Public Works - Highways and Streets</b>								
430.00	General Services - Administration	45,809	76,788					122,597
431.00	Cleaning of Streets and Gutters	9,589						9,589
432.00	Winter Maintenance – Snow Removal	14,264	5,916					20,180
433.00	Traffic Control Devices	912						912
434.00	Street Lighting		62,553					62,553

**WEST GROVE BORO, 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		698					698
437.00	Repairs of Tools and Machinery	2,320						2,320
438.00	Maintenance and Repairs of Roads and Bridges	23,846	35,237					59,083
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		96,740	181,192					277,932

<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				406,567			406,567
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>					406,567			406,567

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	46,469						46,469

**WEST GROVE BORO, 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	15,323						15,323
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		61,792						61,792

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	11,164						11,164
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		11,164						11,164

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)	221,000						221,000
472.00	Debt Interest (short-term and long-term)	1,878						1,878
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		222,878						222,878

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	14,438			25,350			39,788
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	64,605						64,605

WEST GROVE BORO, 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**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	13,166						13,166
487.00	Other Group Insurance Benefits	41,040			144,156			185,196
<b>Total Employer Paid Benefits and Withholding Items</b>		133,249			169,506			302,755

Insurance								
486.00	Insurance, Casualty, and Surety	1,653						1,653
<b>Total Insurance</b>		1,653						1,653

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

Other Financing Uses								
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>	1,566,637	181,192			1,023,545			2,771,374
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-106,757	-53,356	1,668		209,383			50,938
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## WEST GROVE BORO

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>											
DE Valley Regional Finance Authority	Note	2001	2020	915,000	71,000		71,000		0		0
<b>Revenue Bonds and Notes</b>											
DE Valley Regional Finance Authority	Note	2002	2021	600,000	85,000		85,000		0		0
<b>Lease Rental Debt</b>											
DE Valley Regional Finance Authority	Note	2003	2023	1,000,000	65,000		65,000		0		0
<b>Other</b>											

(1) - excludes unamortized premium/discount

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

**WEST GROVE BORO, 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)

507,398



December 31, 2020

**NOTES / COMMENTS**

Pension data has been omitted from the Trust and Agency Fund, due to lack of timely pension data from PMRS.