

2018 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

150365 EAST FALLOWFIELD TWP, CHESTER COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

EAST FALLOWFIELD TWP, CHESTER County BALANCE SHEET December 31, 2018

		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
Assets and Other Debits											
100-120	Cash and Investments	999,755	315,924	541,291				410,692			2,267,662
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	276,593									276,593
131-139, 150-159	Other Current Assets	386									386
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,276,734	315,924	541,291				410,692			2,544,641

Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities							134,099			134,099
230.00	Due To Other Funds							276,593			276,593

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	780,881	380,000						1,160,881
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	214,019							214,019
310.20	Earned Income Taxes / Wage Taxes	1,203,281							1,203,281
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	27,873							27,873
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		2,226,054	380,000						2,606,054

Licenses and Permits									
320-322	All Other Licenses and Permits	3,070							3,070
321.80	Cable Television Franchise Fees	162,846							162,846
Total Licenses and Permits		165,916							165,916

Fines and Forfeits									
330-332	Fines and Forfeits	18,176							18,176
Total Fines and Forfeits		18,176							18,176

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	26,796	5,131	6,526					38,453
342.00	Rents and Royalties	37,902							37,902
Total Interest, Rents and Royalties		64,698	5,131	6,526					76,355

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								
353.00	Federal Payments in Lieu of Taxes								
Total Federal									

State									
354.03	Highways and Streets		39,869						39,869
354.09	Community Development								
354.15	Recycling / Act 101	10,702							10,702
354.00	All Other State Capital and Operating Grants								
355.01	Public Utility Realty Tax (PURTA)	1,933							1,933
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		326,827						326,827
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	54,877							54,877
355.07	Foreign Fire Insurance Tax Distribution	42,433							42,433
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		109,945	366,696						476,641

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	4,432							4,432
362.00	Public Safety	75,629							75,629
363.20	Parking								
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)	634,219							634,219
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								

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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		714,280							714,280

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	11,627							11,627
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	9,511							9,511
Total Unclassified Operating Revenues		21,138							21,138

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers			162,000					162,000
393.00	Proceeds of General Long-Term Debt	51,435							51,435
394.00	Proceeds of Short Term-Debt								

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	7,425						7,425
Total Other Financing Sources		58,860		162,000				220,860

TOTAL REVENUES

3,379,067	751,827	168,526					4,299,420
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	12,796						12,796
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	11,500						11,500
403.00	Tax Collection	200						200
404.00	Solicitor / Legal Services	33,461						33,461
405.00	Secretary / Clerk	112,548						112,548
406.00	Other General Government Administration	133,632						133,632
407.00	IT-Networking Services-Data Processing	13,880						13,880
408.00	Engineering Services	7,976						7,976
409.00	General Government Buildings and Plant	14,217		15,068				29,285
Total General Government		340,210		15,068				355,278

Public Safety

410.00	Police	940,853						940,853
411.00	Fire	115,985	228,057					344,042
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	43,373						43,373

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	20,034							20,034
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		1,120,245	228,057						1,348,302

Health and Human Services									
420.00-425.00	Health and Human Services	7,953							7,953
Total Health and Human Services		7,953							7,953

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	577,884							577,884
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		577,884							577,884

Public Works - Highways and Streets									
430.00	General Services - Administration	348,042	75,506						423,548
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		64,266						64,266
433.00	Traffic Control Devices		818						818
434.00	Street Lighting		1,088						1,088

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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		47,959						47,959
438.00	Maintenance and Repairs of Roads and Bridges	93,143	18,439						111,582
439.00	Highway Construction and Rebuilding Projects		166,898						166,898
Total Public Works - Highways and Streets		441,185	374,974						816,159

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	3,725							3,725
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		3,725							3,725

Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	28,787							28,787

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		28,787							28,787

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)	24,398	33,998						58,396
472.00	Debt Interest (short-term and long-term)		3,214						3,214
475.00	Fiscal Agent Fees								
Total Debt Service		24,398	37,212						61,610

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	92,473							92,473
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	121,648							121,648

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	76,765							76,765
487.00	Other Group Insurance Benefits	317,335							317,335
Total Employer Paid Benefits and Withholding Items		608,221							608,221

Insurance									
486.00	Insurance, Casualty, and Surety	47,464							47,464
Total Insurance		47,464							47,464

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures									

Other Financing Uses									
491.00	Refund of Prior Year Revenues	1,225	2,140	19,593					22,958
492.00	Interfund Operating Transfers	162,000							162,000
493.00	All Other Financing Uses								
Total Other Financing Uses		163,225	2,140	19,593					184,958

TOTAL EXPENDITURES	3,363,297	642,383	34,661						4,040,341
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	15,770	109,444	133,865						259,079
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EAST FALLOWFIELD TWP

December 31, 2018

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											
Revenue Bonds and Notes											
Lease Rental Debt											
Freightliner Truck	Capital Leases	2015	2020	124,282	63,224		20,285		42,939		42,939
Chevy Tahoe	Capital Leases	2017	2020	46,651	34,099		10,803		23,296		23,296
Ford F-350	Capital Leases	2017	2020	42,305	27,814		13,715		14,099		14,099
Chevy Tahoe 2018	Capital Leases	2018	2022	51,435	0	51,435	13,593		37,842		37,842
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

118,176

Capitalized lease obligations

0

Net debt

118,176

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	7,497		7,497
Health			
Housing			
Libraries			
Mass Transit			
Parks	8,559		8,559
Police	72,410		72,410
Recreation			
Sewer			
Solid Waste			
Streets / Highways	60,583	256,293	316,876
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	149,049	256,293	405,342

EMPLOYEE COMPENSATION

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

1,249,319

Independent Public Accountant/Certified Public Accountant Submission Page
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SIGNATURE AND VERIFICATION

Signed: Steven Kutsuflakis Appointed Auditor/CPA

December 31, 2018

NOTES / COMMENTS