

2017 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, 2017

		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	951,160	203,365	407,426				441,641			2,003,592
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	309,804	3,115								312,919
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		1,260,964	206,480	407,426				441,641			2,316,511
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities							128,722			128,722
230.00	Due To Other Funds							312,919			312,919

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	493,695							493,695
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	173,197							173,197
310.20	Earned Income Taxes / Wage Taxes	1,180,529							1,180,529
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	21,808							21,808
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		1,869,229							1,869,229

Licenses and Permits									
320-322	All Other Licenses and Permits	1,000							1,000
321.80	Cable Television Franchise Fees	178,498							178,498
Total Licenses and Permits		179,498							179,498

Fines and Forfeits									
330-332	Fines and Forfeits	18,096							18,096
Total Fines and Forfeits		18,096							18,096

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	8,533	1,491	2,132					12,156
342.00	Rents and Royalties	37,423							37,423
Total Interest, Rents and Royalties		45,956	1,491	2,132					49,579

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		32,093						32,093
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)	2,002							2,002
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		312,572						312,572
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid	91,765							91,765
355.07	Foreign Fire Insurance Tax Distribution	46,787							46,787
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, 2017

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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		140,554	344,665						485,219

Local Government Units									
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	5,546							5,546
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		5,546							5,546

Charges for Service									
361.00	General Government	7,058							7,058
362.00	Public Safety	58,795							58,795
363.20	Parking								
363.00	All Other Charges for Highway & Street Services	1,600							1,600
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)								
364.30	Solid Waste Collection and Disposal Charge (trash)	619,624							619,624
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, 2017

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		687,077							687,077

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	12,350							12,350
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	9,483							9,483
Total Unclassified Operating Revenues		21,833							21,833

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition	2,250							2,250
392.00	Interfund Operating Transfers		11,032	19,593					30,625
393.00	Proceeds of General Long-Term Debt	46,651	42,305						88,956
394.00	Proceeds of Short Term-Debt								

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	30,625	975						31,600
Total Other Financing Sources		79,526	54,312	19,593					153,431

TOTAL REVENUES

3,047,315	400,468	21,725					3,469,508
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	12,832							12,832
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	11,500							11,500
403.00	Tax Collection	252							252
404.00	Solicitor / Legal Services	39,967							39,967
405.00	Secretary / Clerk	105,402							105,402
406.00	Other General Government Administration	41,069		16,828					57,897
407.00	IT-Networking Services-Data Processing	11,695							11,695
408.00	Engineering Services	31,782							31,782
409.00	General Government Buildings and Plant	13,496							13,496
Total General Government		267,995		16,828					284,823

Public Safety

410.00	Police	821,061							821,061
411.00	Fire	170,367							170,367
412.00	Ambulance / Rescue	8,600							8,600
413.00	UCC and Code Enforcement	30,068							30,068

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	12,645							12,645
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		1,042,741							1,042,741

Health and Human Services									
420.00-425.00	Health and Human Services	6,986							6,986
Total Health and Human Services		6,986							6,986

Public Works - Sanitation									
426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	568,705							568,705
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		568,705							568,705

Public Works - Highways and Streets									
430.00	General Services - Administration	314,921	57,451						372,372
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		32,407						32,407
433.00	Traffic Control Devices		1,459						1,459
434.00	Street Lighting		1,858						1,858

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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		2,299						2,299
437.00	Repairs of Tools and Machinery	3,500	44,487						47,987
438.00	Maintenance and Repairs of Roads and Bridges		2,400						2,400
439.00	Highway Construction and Rebuilding Projects	55,421	150,862						206,283
Total Public Works - Highways and Streets		373,842	293,223						667,065

Other Public Works Enterprises									
440.00	Airports								
441.00	Cemeteries								
442.00	Electric System								
443.00	Gas System								
444.00	Markets								
445.00	Parking	18,463							18,463
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		18,463							18,463

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

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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									

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)	12,552	34,023						46,575
472.00	Debt Interest (short-term and long-term)		3,189						3,189
475.00	Fiscal Agent Fees								
Total Debt Service		12,552	37,212						49,764

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	91,847							91,847
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	113,844							113,844

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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	68,150							68,150
487.00	Other Group Insurance Benefits	307,002							307,002
Total Employer Paid Benefits and Withholding Items		580,843							580,843

Insurance									
486.00	Insurance, Casualty, and Surety	44,298							44,298
Total Insurance		44,298							44,298

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								
492.00	Interfund Operating Transfers	30,625							30,625
493.00	All Other Financing Uses								
Total Other Financing Uses		30,625							30,625

TOTAL EXPENDITURES	2,947,050	330,435	16,828						3,294,313
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	100,265	70,033	4,897						175,195
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EAST FALLOWFIELD TWP

December 31, 2017

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	82,756		19,532		63,224		63,224
Chevy Tahoe	Capital Leases	2017	2020	46,651	0	46,651	12,552		34,099		34,099
Ford F-350	Capital Leases	2017	2020	42,305	0	42,305	14,491		27,814		27,814
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

125,137

Net debt

125,137

EAST FALLOWFIELD TWP, CHESTER County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2017

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	1,735		1,735
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	46,651		46,651
Recreation			
Sewer			
Solid Waste			
Streets / Highways	42,305	183,292	225,597
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	90,691	183,292	273,983

EMPLOYEE COMPENSATION

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

1,068,904

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the EAST FALLOWFIELD TWP have audited, adjusted and settled the various funds and account groups of the EAST FALLOWFIELD TWP for the year ended December 31, 2017. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of EAST FALLOWFIELD TWP for the year ended December 31, 2017, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2017

NOTES / COMMENTS