West Pikeland Township
Financial Summary
12/31/2013

	December			Year-to-Date		
	General Fund	Open Space	Liquid Fuels	General Fund	Open Space	Liquid Fuels
Beginning Fund Balance	$1,329,682.60	$431,362.82	$20,108.15	$1,263,085.25	$431,363.71	$22,769.30
Income	98,445.13	80,673.64	6.08	2,163,674.76	809,565.82	109,789.66
Expenses	184,805.69	106,222.09	3,766.94	1,803,032.95	1,185,274.61	236,085.23
Change	(86,360.56)	(25,548.45)	(3,760.86)	360,641.81	(375,708.79)	(126,295.57)
Ending Fund Balance	$1,243,322.04	$405,814.37	$16,347.29	$1,623,727.06	$55,654.92	-$103,526.27

	Monthly Income			Year-to-Date Income		
	Current	Prior Year	Change	Current	Prior Year	Change
General Fund - EIT Received	69,278.51	47,939.36	21,339.15	1,390,898.74	1,330,121.23	60,777.51
General Fund - R/E Taxes Received	13,637.53	18,374.15	(4,736.62)	370,381.96	309,898.69	60,483.27
TOTAL	82,916.04	66,313.51	16,602.53	1,761,280.70	1,640,019.92	121,260.78
Open Space Fund - EIT Received	33,575.35	23,157.03	10,418.32	684,958.26	659,811.40	25,146.86

Fund Balances

	11/30/2013	12/31/2013	Change
General Fund	$1,329,682.60	$1,243,322.04	($86,360.56)
Open Space	$431,362.82	$405,814.37	($25,548.45)
Liquid Fuels	$20,108.15	$16,347.29	($3,760.86)
Escrows	$54,506.70	$55,011.48	$504.78
Other Accounts	$312,850.62	$407,015.88	$94,165.26
TOTAL	$2,148,510.89	$2,127,511.06	($20,999.83)

NOTE: 2013 Bond Issue:
Open Space Balance - $1,052,272.82
Infrastructure Balance - $2,844,106.72

West Pikeland Township
Balance Sheet
As of December 31, 2013

		Dec 31, 13
ASSETS		
Current Assets		
Checking/Savings		
100. Cash		
100.001.Petty cash	94.76	
100.03-DNB Operating Acct-926	590,151.26	
Total 100. Cash		590,246.02
101.00 . Twp Reserve Funds		
101.012-Twp Cap Improvement-959	212,510.64	
101.014-Oper Res Fund-237	90,000.00	
Total 101.00 . Twp Reserve Funds		302,510.64
102.00-Other Funds		
102.02-GF Premier Bus Acct-464	327,623.64	
102.13-Liquid Fuels-967	43,869.26	
102.14-Open Space Fund-811	408,553.29	
Total 102.00-Other Funds		780,046.19
109.00-Escrow		
109.01-DNB easy escrow		
109.019-Arts & Culture-757	4,963.24	
109.023-Cap Reserve Police-639	40,539.59	
109.024-OS Cap & Maint Res-647	2,742.75	
109.025-P Equip Donations-061	5,011.35	
109.026-HYS Vaughn House-940	50,048.24	
109.027-PW's Cap Reserve-160	56,671.20	
Total 109.01-DNB easy escrow	159,976.37	
109.02- Police HRA escrow-059		
109.010-Shane Clark HRA	170.00	
109.011-Stewart Griffith HRA	13.10	
109.012-Robert McCarron HRA	1,400.00	
109.013-Wayne O'Connell HRA	700.00	
Total 109.02- Police HRA escrow-059	2,283.10	
Total 109.00-Escrow		162,259.47
Total Checking/Savings		1,835,062.32
Accounts Receivable		
1200 · Accounts Receivable		2,011.50
Total Accounts Receivable		2,011.50
Other Current Assets		
1130 Prepaid Expenses		2,450.00

West Pikeland Township
Balance Sheet
As of December 31, 2013

		Dec 31, 13
Total Other Current Assets		2,450.00
Total Current Assets		1,839,523.82
Other Assets		
130.000-Due from Other Funds		
130.01-Due from OS Fund	-1,764.00	
130.020-Due from LF Fund	-2,036.00	
130.000-Due from Other Funds - Other	3,800.00	
Total 130.000-Due from Other Funds		0.00
Total Other Assets		0.00
TOTAL ASSETS		**1,839,523.82**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
200.200-BMO Corp Pcard 0635-PW		130.68
200.400-BMO Corp PCard 7738-O		4,817.85
200.500-BMO Corp PCard 7746-M		2,007.48
Total Credit Cards		6,956.01
Other Current Liabilities		
2050 Accrued Accounts Payable		5,770.00
210-Payroll Liabilities		
210.030-Local Taxes	42.24	
210.07-Pension Contribution	2,081.64	
210.08-Health Insurance Contri	83.53	
210.090-Payroll Checks to Cash	797.88	
Total 210-Payroll Liabilities		3,005.29
2240-UCC Building Permit Fee		139.50
2241 - Uncleared Checks		624.90
2245.00-Escrow Account		
2245.02-Escrow DNB Easy		
2245.019-Arts & Culture Escrow	4,963.24	
2245.032-HYS Vaughn House	50,004.93	
Total 2245.02-Escrow DNB Easy	54,968.17	
Total 2245.00-Escrow Account		54,968.17
250.20-Security Deposits		750.00
Total Other Current Liabilities		65,257.86

West Pikeland Township
Balance Sheet
As of December 31, 2013

	Dec 31, 13
Total Current Liabilities	72,213.87
Total Liabilities	72,213.87
Equity	
3000.010-GF Balance	572,648.00
3000.020-State Highway Fund Bal	337,552.00
3000.030-OS Fund Balance	848,281.00
1110 · Retained Earnings	150,191.42
3000 · Opening Bal Equity	0.08
Net Income	-141,362.55
Total Equity	1,767,309.95
TOTAL LIABILITIES & EQUITY	**1,839,523.82**

West Pikeland Township
Transactions by Account
As of January 15, 2014

	Date	Name	Split	Amount
200.200-BMO Corp Pcard 0635-PW				
	12/16/2013	Tractor Supply Company	430.251-Vehicle Parts	55.45
Total 200.200-BMO Corp Pcard 0635-PW				55.45
200.300-BMO Corp Pcard 4883-P				
	01/03/2014	BMO Corporate Mastercard	100.03-DNB Operating Acct-926	0.00
Total 200.300-BMO Corp Pcard 4883-P				0.00
200.400-BMO Corp PCard 7738-O				
	12/01/2013	A. J. Blosenski	409.3652-Solid Waste Cul Cen	142.87
	12/01/2013	Stamps.com	400.325-Postage	15.99
	12/03/2013	Marchwood Hardware	452.543-Park & Rec spec Events	50.84
	12/04/2013	Penn State	401.460-Training, Mtgs & Conv	41.12
	12/04/2013	Lowe's	409.3732-Bldg Maint Cul Center	23.98
	12/05/2013	Marchwood Hardware	452.543-Park & Rec spec Events	-2.88
	12/06/2013	Lowe's	452.543-Park & Rec spec Events	69.86
	12/06/2013	Staples, Inc.	400.210-Office Supplies	41.95
	12/11/2013	Deer Park Direct	400.210-Office Supplies	12.16
	12/12/2013	Daily Local News	-SPLIT-	1,444.42
	12/12/2013	Comcast Cable	410.320-Communications	94.85
	12/12/2013	Lamb McErlane, P.C.	404.314-Twp Solicitor Comp	977.50
	12/12/2013	BJ's Wholesale Club	400.210-Office Supplies	36.96
	12/13/2013	PSATS	400.420-Membership, Dues & Conv	250.00
	12/13/2013	PSATS	400.420-Membership, Dues & Conv	345.00
	12/17/2013	Stamps.com	400.325-Postage	50.00
	12/19/2013	Staples, Inc.	400.210-Office Supplies	18.94
	01/15/2014	Ace Portables , Inc.	454.364-Sanitary Sewage	134.00
Total 200.400-BMO Corp PCard 7738-O				3,747.56
200.500-BMO Corp PCard 7746-M				
	12/13/2013	Gracie's 21st Century Cafe	400.390-Misc Expense	779.31
	12/17/2013	BJ's Wholesale Club	409.2372-Building Supplies	224.37
Total 200.500-BMO Corp PCard 7746-M				1,003.68
				4,806.69

West Pikeland Township
Profit & Loss by Class
December 2013

	GF	LF	OS	TOTAL
Income				
301.000-Real property taxes				
301.100-Real estate Taxes-CurY	861.39	0.00	0.00	861.39
301.101-Real Estate Infrastruct	1,292.09	0.00	0.00	1,292.09
301.400-Real Estate Taxes Del	912.79	0.00	0.00	912.79
Total 301.000-Real property taxes	3,066.27	0.00	0.00	3,066.27
310.000-Act 511 Taxes				
310.100-R.E. Transfer Taxes	10,571.26	0.00	0.00	10,571.26
310.210-Earned Income Tax-CY	69,278.51	0.00	0.00	69,278.51
310.230-EIT Spe Open Space Tax	0.00	0.00	33,575.35	33,575.35
Total 310.000-Act 511 Taxes	79,849.77	0.00	33,575.35	113,425.12
330.000-Fines & Forfeits				
331.100-Fines from Dist Justice	1,884.24	0.00	0.00	1,884.24
331.110-Veh Code Fines fr State	1,216.82	0.00	0.00	1,216.82
331.120-Fines-Local Ordinances	25.00	0.00	0.00	25.00
331.130-Ct Restitu & Misc Fines	126.18	0.00	0.00	126.18
Total 330.000-Fines & Forfeits	3,252.24	0.00	0.00	3,252.24
341.000-Interest Earnings				
341.100-Interest-Gen Accts	86.16	0.00	0.00	86.16
341.110-Int Erngs Escrow & Othe	51.63	0.00	0.00	51.63
341.115-Int Erngs Open Space	0.00	0.00	98.29	98.29
341.120-Interest-Liq Fuels Acct	0.00	6.08	0.00	6.08
Total 341.000-Interest Earnings	137.79	6.08	98.29	242.16
342.000-Rents				
342.210-Rent from Palmer House	1,000.00	0.00	0.00	1,000.00
342.230-Rent from Black Box	2,317.50	0.00	0.00	2,317.50
342.240-Rent from Twp Mtg Rm	100.00	0.00	0.00	100.00
Total 342.000-Rents	3,417.50	0.00	0.00	3,417.50
350.00-Intergovernment Revenues				
357.012-OS County Grant/Other	0.00	0.00	42,000.00	42,000.00
Total 350.00-Intergovernment Revenues	0.00	0.00	42,000.00	42,000.00
360.000-Charges for Service				
361.990-Misc Fees & Permits	364.44	0.00	0.00	364.44
362.110-Police Reports Charge	30.00	0.00	0.00	30.00
362.410-Building Permit Fees	6,905.60	0.00	0.00	6,905.60
362.420-Electrical Permit Fees	90.00	0.00	0.00	90.00
362.421-Elec Permit Applicant	590.00	0.00	0.00	590.00
Total 360.000-Charges for Service	7,980.04	0.00	0.00	7,980.04
380.000-Miscellaneous Revenues				
383.120-Fire Hydrant Revenue	82.50	0.00	0.00	82.50

West Pikeland Township
Profit & Loss by Class
December 2013

	GF	LF	OS	TOTAL
391.100-Reimbursement for easem	0.00	0.00	5,000.00	5,000.00
391.110-Reimbursable Misc.	12.00	0.00	0.00	12.00
395.110-Eng'g & Legal Fee Reimb	506.00	0.00	0.00	506.00
397.100-Auction Revenue	141.02	0.00	0.00	141.02
Total 380.000-Miscellaneous Revenues	741.52	0.00	5,000.00	5,741.52
Total Income	98,445.13	6.08	80,673.64	179,124.85
Gross Profit	98,445.13	6.08	80,673.64	179,124.85
Expense				
400.000-General Government				
400.110-Supervisors Comp	1,875.00	0.00	0.00	1,875.00
400.122-Director of Facilities	0.00	0.00	0.00	0.00
400.161-Supervisors FICA	562.63	0.00	0.00	562.63
400.210-Office Supplies	111.01	0.00	0.00	111.01
400.220-Equipment	173.50	0.00	0.00	173.50
400.318-Historic Commission	8.41	0.00	0.00	8.41
400.321-Telephone	554.45	0.00	0.00	554.45
400.325-Postage	101.20	0.00	0.00	101.20
400.330-Mileage Reimbursement	376.74	0.00	0.00	376.74
400.341-Advertisements	1,444.42	0.00	0.00	1,444.42
400.351-Real & Personal Propert	141.00	0.00	0.00	141.00
400.390-Misc Expense	779.31	0.00	0.00	779.31
400.420-Membership, Dues & Conv	595.00	0.00	0.00	595.00
400.4801-Salary Increases	5,560.59	0.00	0.00	5,560.59
Total 400.000-General Government	12,283.26	0.00	0.00	12,283.26
401.000-Township Manager				
401.120-Salary	12,478.74	0.00	0.00	12,478.74
401.150-Insurance Benefits	78.00	0.00	0.00	78.00
401.161-FICA	954.62	0.00	0.00	954.62
401.331-Mileage Reimbursement	61.34	0.00	0.00	61.34
401.460-Training, Mtgs & Conv	51.12	0.00	0.00	51.12
Total 401.000-Township Manager	13,623.82	0.00	0.00	13,623.82
402.000 Financial Administratio				
402.140-Bookkeepers Comp	2,210.55	0.00	0.00	2,210.55
402.161-FICA	169.10	0.00	0.00	169.10
402.360-Payroll Administration	180.50	0.00	0.00	180.50
Total 402.000 Financial Administratio	2,560.15	0.00	0.00	2,560.15
403.000-Tax Collection				
403.317-Earned Inc Tax Comm	2,431.05	0.00	0.00	2,431.05
403.319-Open Space Tax Comm	0.00	0.00	1,177.09	1,177.09
Total 403.000-Tax Collection	2,431.05	0.00	1,177.09	3,608.14

West Pikeland Township
Profit & Loss by Class
December 2013

	GF	LF	OS	TOTAL
404.000-Legal Services				
404.314-Twp Solicitor Comp	2,093.50	0.00	0.00	2,093.50
404.316-Alternate Solicitor Com	1,300.00	0.00	0.00	1,300.00
Total 404.000-Legal Services	3,393.50	0.00	0.00	3,393.50
405.000-Secretary				
405.130-Secretary Wages	6,754.77	0.00	0.00	6,754.77
405.140-Office Admin Assistants	2,107.37	0.00	0.00	2,107.37
405.150-Insurance Benefits	1,237.65	0.00	0.00	1,237.65
405.161-FICA	677.99	0.00	0.00	677.99
405.3310-Mileage Reimbursmt	56.24	0.00	0.00	56.24
405.420-Dues & Memberships	55.00	0.00	0.00	55.00
Total 405.000-Secretary	10,889.02	0.00	0.00	10,889.02
407.000-Data Processing				
407.750-IT Service Contract	4,317.50	0.00	0.00	4,317.50
Total 407.000-Data Processing	4,317.50	0.00	0.00	4,317.50
408.000-Engineering Services				
408.004-Alternate Twp Engineer				
408.0043-SALDO Revisions	2,250.00	0.00	0.00	2,250.00
Total 408.004-Alternate Twp Engineer	2,250.00	0.00	0.00	2,250.00
Total 408.000-Engineering Services	2,250.00	0.00	0.00	2,250.00
409.000-Township Buildings				
409.2302-Heating Oil Culture Ce	4,090.46	0.00	0.00	4,090.46
409.2372-Building Supplies	247.09	0.00	0.00	247.09
409.3612-Electricity Cult Cen	613.43	0.00	0.00	613.43
409.3652-Solid Waste Cul Cen	142.87	0.00	0.00	142.87
409.3732-Bldg Maint Cul Center	311.39	0.00	0.00	311.39
409.3733-Bldg Maint Palmer Hous	364.08	0.00	0.00	364.08
409.4522-Contracted Jan. Svs	325.00	0.00	0.00	325.00
Total 409.000-Township Buildings	6,094.32	0.00	0.00	6,094.32
410.000-Police Protection				
410.121-Chief Salary	10,857.60	0.00	0.00	10,857.60
410.130-Officers Salaries	24,412.80	0.00	0.00	24,412.80
410.1301-PT Officer Salaries	5,540.50	0.00	0.00	5,540.50
410.131-OT & Holiday	6,813.43	0.00	0.00	6,813.43
410.1311-OT Buckle Up PA	0.00	0.00	0.00	0.00
410.1312-OT Downingtown SD	0.00	0.00	0.00	0.00
410.1313-Other Reimb Details	224.04	0.00	0.00	224.04
410.140-Clerical Wages	873.80	0.00	0.00	873.80
410.154-AD&D Insurance	252.31	0.00	0.00	252.31
410.156-Health Insurance	4,819.71	0.00	0.00	4,819.71
410.161-FICA	3,706.48	0.00	0.00	3,706.48

West Pikeland Township
Profit & Loss by Class
December 2013

	GF	LF	OS	TOTAL
410.191-Uniforms	202.87	0.00	0.00	202.87
410.220-Police Equipment	134.95	0.00	0.00	134.95
410.231-Vehicle Fuel	1,737.32	0.00	0.00	1,737.32
410.270-Firearms Repl & Upgrade	1,261.88	0.00	0.00	1,261.88
410.310-Medical & Prof Svs	168.00	0.00	0.00	168.00
410.320-Communications	471.23	0.00	0.00	471.23
410.373-Bldg Mainten & Upkeep	33.53	0.00	0.00	33.53
410.510-Computer Software	1,443.36	0.00	0.00	1,443.36
410.530-Vehicle Repair	340.28	0.00	0.00	340.28
Total 410.000-Police Protection	63,294.09	0.00	0.00	63,294.09
411.000-Fire Protection				
411.450-Fire Hydrant Contract	858.00	0.00	0.00	858.00
Total 411.000-Fire Protection	858.00	0.00	0.00	858.00
413.000-Code Enforcement				
413.140-Clerical Wages	736.79	0.00	0.00	736.79
413.161-Clerical FICA	56.36	0.00	0.00	56.36
413.310-Officers Compensation	2,498.50	0.00	0.00	2,498.50
Total 413.000-Code Enforcement	3,291.65	0.00	0.00	3,291.65
415.000-Emergency Management				
415.100-Phone & Data Services	145.61	0.00	0.00	145.61
415.200-Supplies & Misc.	-112.45	0.00	0.00	-112.45
Total 415.000-Emergency Management	33.16	0.00	0.00	33.16
426.000-Recycling				
426.100-Community Recycling	441.70	0.00	0.00	441.70
Total 426.000-Recycling	441.70	0.00	0.00	441.70
429.000-Wastewater Collection				
429.100-Act 537 Engineer	6,716.75	0.00	0.00	6,716.75
Total 429.000-Wastewater Collection	6,716.75	0.00	0.00	6,716.75
430.000-Public Works-Gen Svs				
430.123-PW General Svs Salary	428.33	0.00	0.00	428.33
430.161-FICA	32.77	0.00	0.00	32.77
430.220-Gen Misc. Supplies	18.86	0.00	0.00	18.86
430.231-Vehicle Fuel - Gas	258.48	0.00	0.00	258.48
430.251-Vehicle Parts	55.45	0.00	0.00	55.45
430.374-Veh & Equip Maint	4,757.84	0.00	0.00	4,757.84
Total 430.000-Public Works-Gen Svs	5,551.73	0.00	0.00	5,551.73
432.000-Highways Snow & Ice Rem				
432.140-PT-Emp Snow Removal	0.00	3,747.50	0.00	3,747.50
432.141-Employee- Snow Removal	0.00	0.00	0.00	0.00
432.161-FICA	0.00	0.00	0.00	0.00

West Pikeland Township
Profit & Loss by Class
December 2013

	GF	LF	OS	TOTAL
Total 432.000-Highways Snow & Ice Rem	0.00	3,747.50	0.00	3,747.50
433.000-Traffic Signs & Signals				
433.361-Signal Electricity	0.00	19.44	0.00	19.44
Total 433.000-Traffic Signs & Signals	0.00	19.44	0.00	19.44
438.000-Highway Maint & Repairs				
438.130-PW Employee(s)	4,466.64	0.00	0.00	4,466.64
438.140-PW Laborer	0.00	0.00	0.00	0.00
438.161-FICA	341.69	0.00	0.00	341.69
438.249-Miscellaneous Supplies	9.43	0.00	0.00	9.43
438.313-PA One Call	21.25	0.00	0.00	21.25
Total 438.000-Highway Maint & Repairs	4,839.01	0.00	0.00	4,839.01
450.000-Culture-Recreation				
452.543-Park & Rec spec Events	317.82	0.00	0.00	317.82
454.130-Full-Time PWF Labor Com	0.00	0.00	0.00	0.00
454.140-Part-time Labor Comp	0.00	0.00	0.00	0.00
454.161-FICA	0.00	0.00	0.00	0.00
454.247-Park Operating Supplies	23.99	0.00	0.00	23.99
454.250-Repair and Maint Suppli	881.80	0.00	0.00	881.80
454.361-Electricity-Pine Ck Pk	48.59	0.00	0.00	48.59
454.450-Contracted Maint Svs	288.60	0.00	0.00	288.60
454.4519-White Property Project	0.00	0.00	0.00	0.00
Total 450.000-Culture-Recreation	1,560.80	0.00	0.00	1,560.80
470.000-Debt Service				
471.400-Debt Principal	31,268.40	0.00	0.00	31,268.40
472.400-Debt Interest	8,601.78	0.00	0.00	8,601.78
Total 470.000-Debt Service	39,870.18	0.00	0.00	39,870.18
480.000 Misc. Expenditures				
486.005-Reimbursable Engineerin	506.00	0.00	0.00	506.00
486.008-OS Lnd Acquisitions				
486.0083-Consultant Fees	0.00	0.00	2,675.00	2,675.00
486.0084-Engineering	0.00	0.00	220.00	220.00
486.0086-Legal Fees	0.00	0.00	850.00	850.00
486.0089-Easement Acquisitions	0.00	0.00	101,300.00	101,300.00
Total 486.008-OS Lnd Acquisitions	0.00	0.00	105,045.00	105,045.00
Total 480.000 Misc. Expenditures	506.00	0.00	105,045.00	105,551.00
Total Expense	184,805.69	3,766.94	106,222.09	294,794.72
Net Income	**-86,360.56**	**-3,760.86**	**-25,548.45**	**-115,669.87**

West Pikeland Township
Profit & Loss by Class
January through December 2013

	GF	LF	OS	TOTAL
Income				
301.000-Real property taxes				
301.100-Real estate Taxes-CurY	75,660.82	0.00	0.00	75,660.82
301.101-Real Estate Infrastruct	113,491.21	0.00	0.00	113,491.21
301.400-Real Estate Taxes Del	9,624.88	0.00	0.00	9,624.88
Total 301.000-Real property taxes	198,776.91	0.00	0.00	198,776.91
310.000-Act 511 Taxes				
310.100-R.E. Transfer Taxes	171,605.05	0.00	0.00	171,605.05
310.210-Earned Income Tax-CY	1,390,898.74	0.00	0.00	1,390,898.74
310.230-EIT Spe Open Space Tax	0.00	0.00	684,958.26	684,958.26
Total 310.000-Act 511 Taxes	1,562,503.79	0.00	684,958.26	2,247,462.05
320.000-Licenses & Permits				
321.450-Liquor Control Bd Fees	200.00	0.00	0.00	200.00
321.800-Cable TV Franchise	78,385.63	0.00	0.00	78,385.63
322.820-Street Encroachment Per	362.00	0.00	0.00	362.00
Total 320.000-Licenses & Permits	78,947.63	0.00	0.00	78,947.63
330.000-Fines & Forfeits				
331.100-Fines from Dist Justice	26,809.88	0.00	0.00	26,809.88
331.110-Veh Code Fines fr State	2,804.69	0.00	0.00	2,804.69
331.120-Fines-Local Ordinances	150.00	0.00	0.00	150.00
331.130-Ct Restitu & Misc Fines	9,397.67	0.00	0.00	9,397.67
331.150-Police Details	2,979.36	0.00	0.00	2,979.36
Total 330.000-Fines & Forfeits	42,141.60	0.00	0.00	42,141.60
341.000-Interest Earnings				
341.100-Interest-Gen Accts	1,066.85	0.00	0.00	1,066.85
341.110-Int Erngs Escrow & Othe	594.27	0.00	0.00	594.27
341.115-Int Erngs Open Space	0.00	0.00	2,533.71	2,533.71
341.120-Interest-Liq Fuels Acct	0.00	462.65	0.00	462.65
Total 341.000-Interest Earnings	1,661.12	462.65	2,533.71	4,657.48
342.000-Rents				
342.100-Rent of Twp. Land	6,600.00	0.00	0.00	6,600.00
342.200-Rent of Pine Creek Pk	100.00	0.00	0.00	100.00
342.210-Rent from Palmer House	12,000.00	0.00	0.00	12,000.00
342.230-Rent from Black Box	16,888.62	0.00	0.00	16,888.62
342.240-Rent from Twp Mtg Rm	275.00	0.00	0.00	275.00
342.250-Miss Betty Day Camp	2,800.00	0.00	0.00	2,800.00
342.260-Donations For Police	1,000.00	0.00	0.00	1,000.00
Total 342.000-Rents	39,663.62	0.00	0.00	39,663.62
350.00-Intergovernment Revenues				
354.140-HHW Collection Grant	622.15	0.00	0.00	622.15
355.010-Public Utility Realty	2,921.03	0.00	0.00	2,921.03
355.020-LF State Transfer	0.00	109,327.01	0.00	109,327.01
355.060-Pension Assistance	31,074.86	0.00	0.00	31,074.86
355.070-Foreign Fire Insurance	47,000.47	0.00	0.00	47,000.47
355.080-Regional Police Grant	11,724.21	0.00	0.00	11,724.21
355.081-Miss Betty's DC Pol Det	3,000.00	0.00	0.00	3,000.00
355.082-DASD Police Detail	1,125.00	0.00	0.00	1,125.00
357.012-OS County Grant/Other	0.00	0.00	116,000.00	116,000.00
Total 350.00-Intergovernment Revenues	97,467.72	109,327.01	116,000.00	322,794.73
360.000-Charges for Service				
361.340-Zoning Hearing Fees	4,682.14	0.00	0.00	4,682.14
361.560-Charge for Photocopies	236.41	0.00	0.00	236.41
361.990-Misc Fees & Permits	2,425.34	0.00	0.00	2,425.34
362.110-Police Reports Charge	824.69	0.00	0.00	824.69
362.410-Building Permit Fees	43,622.60	0.00	0.00	43,622.60
362.420-Electrical Permit Fees	1,410.00	0.00	0.00	1,410.00

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	GF	LF	OS	TOTAL
362.421-Elec Permit Applicant	4,560.00	0.00	0.00	4,560.00
Total 360.000-Charges for Service	57,761.18	0.00	0.00	57,761.18
380.000-Miscellaneous Revenues				
367.202-Theater Improvement	100.00	0.00	0.00	100.00
383.120-Fire Hydrant Revenue	11,462.79	0.00	0.00	11,462.79
389.100-Other Unclass Income	800.46	0.00	0.00	800.46
390-110-Insurance Reimb Other	26,512.81	0.00	0.00	26,512.81
391.100-Reimbursement for easem	0.00	0.00	5,012.00	5,012.00
391.110-Reimbursable Misc.	3,392.76	0.00	0.00	3,392.76
392.200-Open Space Misc Income	0.00	0.00	1,061.85	1,061.85
394.101-Refund of tax paid	0.78	0.00	0.00	0.78
395.110-Eng'g & Legal Fee Reimb	8,180.99	0.00	0.00	8,180.99
396.101-Vehicle-Equipment Sales	30,484.44	0.00	0.00	30,484.44
397.100-Auction Revenue	3,671.52	0.00	0.00	3,671.52
399.100-Reimbursable Postage	92.64	0.00	0.00	92.64
380.000-Miscellaneous Revenues - Other	52.00	0.00	0.00	52.00
Total 380.000-Miscellaneous Revenues	84,751.19	0.00	6,073.85	90,825.04
Total Income	2,163,674.76	109,789.66	809,565.82	3,083,030.24
Gross Profit	2,163,674.76	109,789.66	809,565.82	3,083,030.24
Expense				
400.000-General Government				
400.110-Supervisors Comp	7,500.00	0.00	0.00	7,500.00
400.122-Director of Facilities	0.00	0.00	0.00	0.00
400.150-Supervisors Insurance	2,334.86	0.00	0.00	2,334.86
400.161-Supervisors FICA	992.95	0.00	0.00	992.95
400.210-Office Supplies	1,444.37	0.00	0.00	1,444.37
400.215-Photo Copies	1,499.74	0.00	0.00	1,499.74
400.220-Equipment	2,410.53	0.00	0.00	2,410.53
400.318-Historic Commission	241.09	0.00	0.00	241.09
400.319-Environmental Advisory	0.00	0.00	0.00	0.00
400.321-Telephone	6,452.01	0.00	0.00	6,452.01
400.325-Postage	1,241.70	0.00	0.00	1,241.70
400.330-Mileage Reimbursement	453.58	0.00	0.00	453.58
400.341-Advertisements	4,055.37	0.00	0.00	4,055.37
400.350-General Liability Insur	10,177.00	0.00	0.00	10,177.00
400.351-Real & Personal Propert	13,314.00	0.00	0.00	13,314.00
400.353-Public Officials Liabil	25,288.00	0.00	0.00	25,288.00
400.390-Misc Expense	779.31	0.00	0.00	779.31
400.420-Membership, Dues & Conv	4,503.23	0.00	0.00	4,503.23
400.460-Supv Training Seminars	95.00	0.00	0.00	95.00
400.4801-Salary Increases	5,560.59	0.00	0.00	5,560.59
400.490 Service Charge	-35.00	0.00	0.00	-35.00
Total 400.000-General Government	88,308.33	0.00	0.00	88,308.33
401.000-Township Manager				
401.120-Salary	108,150.00	0.00	0.00	108,150.00
401.150-Insurance Benefits	670.00	0.00	0.00	670.00
401.161-FICA	8,273.45	0.00	0.00	8,273.45
401.331-Mileage Reimbursement	1,293.68	0.00	0.00	1,293.68
401.354-Workers Compensation	271.39	0.00	0.00	271.39
401.360-Public Officials Bond	1,582.00	0.00	0.00	1,582.00
401.390-Miscellaneous	426.91	0.00	0.00	426.91
401.420-Memberships, Dues	165.00	0.00	0.00	165.00
401.460-Training, Mtgs & Conv	1,159.69	0.00	0.00	1,159.69
Total 401.000-Township Manager	121,992.12	0.00	0.00	121,992.12
402.000 Financial Administratio				
402.140-Bookkeepers Comp				
402.141 - Financial Consultant	150.00	0.00	0.00	150.00

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	GF	LF	OS	TOTAL
402.140-Bookkeepers Comp - Other	17,399.07	0.00	0.00	17,399.07
Total 402.140-Bookkeepers Comp	17,549.07	0.00	0.00	17,549.07
402.161-FICA	1,331.01	0.00	0.00	1,331.01
402.311-CPA Compensation	9,250.00	0.00	0.00	9,250.00
402.354-Worker's Compensation	100.80	0.00	0.00	100.80
402.360-Payroll Administration	2,171.41	0.00	0.00	2,171.41
402.460-Training, Mtgs & Conf	373.38	0.00	0.00	373.38
Total 402.000 Financial Administratio	30,775.67	0.00	0.00	30,775.67
403.000-Tax Collection				
403.316-Real Estate Tax Comm	4,047.82	0.00	0.00	4,047.82
403.317-Earned Inc Tax Comm	20,472.53	0.00	0.00	20,472.53
403.318-Fire Hydrant Tax Comm	682.50	0.00	0.00	682.50
403.319-Open Space Tax Comm	0.00	0.00	10,223.19	10,223.19
403.390-Chstr Tax Col Committ	290.04	0.00	0.00	290.04
403.391-Chstr Tax Col Comm - OS	0.00	0.00	290.05	290.05
Total 403.000-Tax Collection	25,492.89	0.00	10,513.24	36,006.13
404.000-Legal Services				
404.314-Twp Solicitor Comp				
404.3141-PCP Legal Services LM	3,361.50	0.00	0.00	3,361.50
404.314-Twp Solicitor Comp - Other	8,277.75	0.00	0.00	8,277.75
Total 404.314-Twp Solicitor Comp	11,639.25	0.00	0.00	11,639.25
404.316-Alternate Solicitor Com	15,203.30	0.00	0.00	15,203.30
404.390-Miscellaneous	78.50	0.00	0.00	78.50
Total 404.000-Legal Services	26,921.05	0.00	0.00	26,921.05
405.000-Secretary				
405.130-Secretary Wages	58,620.00	0.00	0.00	58,620.00
405.140-Office Admin Assistants	16,308.07	0.00	0.00	16,308.07
405.150-Insurance Benefits	14,733.15	0.00	0.00	14,733.15
405.161-FICA	5,732.13	0.00	0.00	5,732.13
405.3310-Mileage Reimbursmt	375.25	0.00	0.00	375.25
405.354-Workers Compensation	152.50	0.00	0.00	152.50
405.420-Dues & Memberships	55.00	0.00	0.00	55.00
405.460-Training, Mtgs & Conf	10.00	0.00	0.00	10.00
Total 405.000-Secretary	95,986.10	0.00	0.00	95,986.10
407.000-Data Processing				
407.100-Document Imagining	7,865.44	0.00	0.00	7,865.44
407.200-Internet, website & e-m	168.00	0.00	0.00	168.00
407.211- Software Licenses	259.99	0.00	0.00	259.99
407.374-Equipment Maint	4,336.33	0.00	0.00	4,336.33
407.750-IT Service Contract	8,456.68	0.00	0.00	8,456.68
Total 407.000-Data Processing	21,086.44	0.00	0.00	21,086.44
408.000-Engineering Services				
408.002-Traffic/Roads Engineeri	11,769.50	0.00	0.00	11,769.50
408.004-Alternate Twp Engineer				
408.0043-SALDO Revisions	11,603.75	0.00	0.00	11,603.75
408.0045-Pine Creek Park	4,688.35	0.00	0.00	4,688.35
408.0057.PCP Field				
408.00571-Legal Consult PCP	7,975.36	0.00	0.00	7,975.36
408.0057.PCP Field - Other	15,432.30	0.00	0.00	15,432.30
Total 408.0057.PCP Field	23,407.66	0.00	0.00	23,407.66
408.0062-MS 4 Annual Report	6,005.00	0.00	0.00	6,005.00
Total 408.004-Alternate Twp Engineer	45,704.76	0.00	0.00	45,704.76
Total 408.000-Engineering Services	57,474.26	0.00	0.00	57,474.26

West Pikeland Township
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	GF	LF	OS	TOTAL
409.000-Township Buildings				
409.2302-Heating Oil Culture Ce	16,326.11	0.00	0.00	16,326.11
409.2372-Building Supplies	578.03	0.00	0.00	578.03
409.3612-Electricity Cult Cen	8,918.84	0.00	0.00	8,918.84
409.3642-Sew Charges Cul Cen	1,421.27	0.00	0.00	1,421.27
409.3652-Solid Waste Cul Cen	2,068.44	0.00	0.00	2,068.44
409.3712-Grds Maint Cul Cen	3,600.77	0.00	0.00	3,600.77
409.3732-Bldg Maint Cul Center	9,513.05	0.00	0.00	9,513.05
409.3733-Bldg Maint Palmer Hous	2,431.33	0.00	0.00	2,431.33
409.3734-Palmer House Taxes	11,230.54	0.00	0.00	11,230.54
409.4522-Contracted Jan. Svs	4,172.00	0.00	0.00	4,172.00
409.7002-Bldg Impr Cul Cen	71.03	0.00	0.00	71.03
Total 409.000-Township Buildings	60,331.41	0.00	0.00	60,331.41
410.000-Police Protection				
410.120-office Supplies	1,845.84	0.00	0.00	1,845.84
410.121-Chief Salary	95,586.00	0.00	0.00	95,586.00
410.130-Officers Salaries	215,155.38	0.00	0.00	215,155.38
410.1301-PT Officer Salaries	49,424.00	0.00	0.00	49,424.00
410.131-OT & Holiday	20,613.43	0.00	0.00	20,613.43
410.1311-OT Buckle Up PA	2,054.54	0.00	0.00	2,054.54
410.1312-OT Downingtown SD	0.00	0.00	0.00	0.00
410.1313-Other Reimb Details	610.32	0.00	0.00	610.32
410.140-Clerical Wages	7,710.00	0.00	0.00	7,710.00
410.153-Police Liability Insura	14,073.00	0.00	0.00	14,073.00
410.154-AD&D Insurance	6,679.41	0.00	0.00	6,679.41
410.156-Health Insurance	58,568.12	0.00	0.00	58,568.12
410.157-Health Savings Accounts	1,276.90	0.00	0.00	1,276.90
410.160-Police Pension	70,100.00	0.00	0.00	70,100.00
410.161-FICA	29,695.86	0.00	0.00	29,695.86
410.180-Animal Control	2,067.00	0.00	0.00	2,067.00
410.191-Uniforms	4,521.88	0.00	0.00	4,521.88
410.220-Police Equipment	2,225.79	0.00	0.00	2,225.79
410.231-Vehicle Fuel	27,338.33	0.00	0.00	27,338.33
410.240-Educational Expenses	1,053.07	0.00	0.00	1,053.07
410.270-Firearms Repl & Upgrade	1,261.88	0.00	0.00	1,261.88
410.310-Medical & Prof Svs	3,661.29	0.00	0.00	3,661.29
410.320-Communications	3,071.57	0.00	0.00	3,071.57
410.340-Public Relations	492.47	0.00	0.00	492.47
410.350-Equipment Repairs	609.32	0.00	0.00	609.32
410.351-Prop and Vehicle Ins	8,629.00	0.00	0.00	8,629.00
410.354-Workers Compensation	16,031.38	0.00	0.00	16,031.38
410.373-Bldg Mainten & Upkeep	648.61	0.00	0.00	648.61
410.460-Conferences & Mtgs	138.78	0.00	0.00	138.78
410.510-Computer Software	5,867.39	0.00	0.00	5,867.39
410.530-Vehicle Repair	7,027.73	0.00	0.00	7,027.73
410.540-Speedometer Calibration	132.80	0.00	0.00	132.80
410.990-Miscellaneous	22.00	0.00	0.00	22.00
Total 410.000-Police Protection	658,193.09	0.00	0.00	658,193.09
411.000-Fire Protection				
411.354-Fireman's WC	7,834.66	0.00	0.00	7,834.66
411.450-Fire Hydrant Contract	10,306.73	0.00	0.00	10,306.73
411.541-Fireman's Relief Contri	47,000.47	0.00	0.00	47,000.47
411.542-Fire Service Contributi	30,200.00	0.00	0.00	30,200.00
Total 411.000-Fire Protection	95,341.86	0.00	0.00	95,341.86
413.000-Code Enforcement				
413.140-Clerical Wages	5,678.44	0.00	0.00	5,678.44
413.161-Clerical FICA	434.35	0.00	0.00	434.35
413.270-GIS & Permits Software	1,500.00	0.00	0.00	1,500.00
413.310-Officers Compensation	23,372.45	0.00	0.00	23,372.45
413.3131-UCC Appeal Board	100.00	0.00	0.00	100.00

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	GF	LF	OS	TOTAL
413.420-Dues, Memberships	125.00	0.00	0.00	125.00
Total 413.000-Code Enforcement	31,210.24	0.00	0.00	31,210.24
414.000-Planning & Zoning				
414.120-Planning Comm Comp	0.00	0.00	0.00	0.00
414.313-ZHB Solicitor	8,240.20	0.00	0.00	8,240.20
414.316-Court Reporter	865.50	0.00	0.00	865.50
414.340-Legal Notices	1,398.14	0.00	0.00	1,398.14
414.460-Training, Dues & Confer	525.00	0.00	0.00	525.00
414.161 · Planning Comm FICA	0.00	0.00	0.00	0.00
Total 414.000-Planning & Zoning	11,028.84	0.00	0.00	11,028.84
415.000-Emergency Management				
415.100-Phone & Data Services	791.67	0.00	0.00	791.67
415.200-Supplies & Misc.	121.25	0.00	0.00	121.25
Total 415.000-Emergency Management	912.92	0.00	0.00	912.92
426.000-Recycling				
426.100-Community Recycling	778.18	0.00	0.00	778.18
Total 426.000-Recycling	778.18	0.00	0.00	778.18
429.000-Wastewater Collection				
429.100-Act 537 Engineer	17,645.75	0.00	0.00	17,645.75
Total 429.000-Wastewater Collection	17,645.75	0.00	0.00	17,645.75
430.000-Public Works-Gen Svs				
430.123-PW General Svs Salary	5,665.60	0.00	0.00	5,665.60
430.161-FICA	433.43	0.00	0.00	433.43
430.220-Gen Misc. Supplies	1,148.64	0.00	0.00	1,148.64
430.231-Vehicle Fuel - Gas	2,225.10	0.00	0.00	2,225.10
430.232-PW's Garage Propane	596.66	0.00	0.00	596.66
430.251-Vehicle Parts	1,748.63	0.00	0.00	1,748.63
430.354-Workers Compensation	135.23	0.00	0.00	135.23
430.374-Veh & Equip Maint	15,447.64	0.00	0.00	15,447.64
430.460-Training, Mtgs & Conf	35.00	0.00	0.00	35.00
Total 430.000-Public Works-Gen Svs	27,435.93	0.00	0.00	27,435.93
432.000-Highways Snow & Ice Rem				
432.140-PT-Emp Snow Removal	0.00	16,340.50	0.00	16,340.50
432.141-Employee- Snow Removal	0.00	0.00	0.00	0.00
432.161-FICA	0.00	0.00	0.00	0.00
432.245-Sodium Chloride	0.00	15,295.56	0.00	15,295.56
Total 432.000-Highways Snow & Ice Rem	0.00	31,636.06	0.00	31,636.06
433.000-Traffic Signs & Signals				
433.215-Signs Purchase LF	0.00	1,934.00	0.00	1,934.00
433.361-Signal Electricity	0.00	244.74	0.00	244.74
433.452-Signal Service Contract	0.00	323.00	0.00	323.00
Total 433.000-Traffic Signs & Signals	0.00	2,501.74	0.00	2,501.74
438.000-Highway Maint & Repairs				
438.130-PW Employee(s)	18,302.54	0.00	0.00	18,302.54
438.140-PW Laborer	0.00	0.00	0.00	0.00
438.161-FICA	1,399.22	0.00	0.00	1,399.22
438.249-Miscellaneous Supplies	1,261.59	0.00	0.00	1,261.59
438.313-PA One Call	204.96	0.00	0.00	204.96
438.354-Workers Compensation	1,733.70	0.00	0.00	1,733.70
438.450-Contracted Services	10,598.00	0.00	0.00	10,598.00
438.456-Bridlewood Stormsewer	0.00	201,947.43	0.00	201,947.43
439.160-Paving Local Roads	1,669.87	0.00	0.00	1,669.87
Total 438.000-Highway Maint & Repairs	35,169.88	201,947.43	0.00	237,117.31
450.000-Culture-Recreation				

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	GF	LF	OS	TOTAL
452.542-DARC Contribution	3,720.00	0.00	0.00	3,720.00
452.543-Park & Rec spec Events	447.37	0.00	0.00	447.37
453.020-A&C Other Support Needs	250.00	0.00	0.00	250.00
454-376-Trail Maintenance	302.45	0.00	0.00	302.45
454.130-Full-Time PWF Labor Com	0.00	0.00	0.00	0.00
454.140-Part-time Labor Comp	0.00	0.00	0.00	0.00
454.161-FICA	0.00	0.00	0.00	0.00
454.247-Park Operating Supplies	409.51	0.00	0.00	409.51
454.250-Repair and Maint Suppli	2,840.60	0.00	0.00	2,840.60
454.251-Pine Ck Pk Bridge Repai	11,076.82	0.00	0.00	11,076.82
454.361-Electricity-Pine Ck Pk	428.56	0.00	0.00	428.56
454.364-Sanitary Sewage	1,474.00	0.00	0.00	1,474.00
454.371-Park Mowing	19,232.00	0.00	0.00	19,232.00
454.373-Building Maintenance	9,298.33	0.00	0.00	9,298.33
454.450-Contracted Maint Svs	2,424.45	0.00	0.00	2,424.45
454.4518-Projects-PCP Maint	91,183.92	0.00	0.00	91,183.92
454.4519-White Property Project	0.00	0.00	0.00	0.00
456.540-Library Contributions	11,406.25	0.00	0.00	11,406.25
Total 450.000-Culture-Recreation	154,494.26	0.00	0.00	154,494.26
470.000-Debt Service				
471.400-Debt Principal	122,953.81	0.00	0.00	122,953.81
472.400-Debt Interest	36,526.91	0.00	0.00	36,526.91
475.000-Fiscal Agent Bond Fees	362.50	0.00	0.00	362.50
Total 470.000-Debt Service	159,843.22	0.00	0.00	159,843.22
480.000 Misc. Expenditures				
486.001-Misc. General Expend	70.32	0.00	0.00	70.32
486.004-Intergov exp Buckle Up	9,457.06	0.00	0.00	9,457.06
486.005-Reimbursable Engineerin	5,200.00	0.00	0.00	5,200.00
486.006-Reimbursable Legal	2,955.97	0.00	0.00	2,955.97
486.007-Reimbursable Elect Fee	3,235.00	0.00	0.00	3,235.00
486.008-OS Lnd Acquisitions				
486.0083-Consultant Fees	0.00	0.00	41,223.37	41,223.37
486.0084-Engineering	0.00	0.00	4,620.00	4,620.00
486.0085-Appraiasals	0.00	0.00	16,200.00	16,200.00
486.0086-Legal Fees	1,785.00	0.00	6,375.00	8,160.00
486.0089-Easement Acquisitions	0.00	0.00	1,006,343.00	1,006,343.00
486.0092-White Easement	0.00	0.00	100,000.00	100,000.00
Total 486.008-OS Lnd Acquisitions	1,785.00	0.00	1,174,761.37	1,176,546.37
486.100-Reimbursable Other	768.72	0.00	0.00	768.72
Total 480.000 Misc. Expenditures	23,472.07	0.00	1,174,761.37	1,198,233.44
493.000-GF Cap Expenditures				
493.170-Mun Campus Imp	14,324.88	0.00	0.00	14,324.88
493.173-Replace IT Equip	1,099.69	0.00	0.00	1,099.69
493.174-PCP Roof	22,911.19	0.00	0.00	22,911.19
Total 493.000-GF Cap Expenditures	38,335.76	0.00	0.00	38,335.76
494.000-GF Road Improvements				
494.100-Bridlewood Dev Rehab	0.00	0.00	0.00	0.00
494.200-General Rep-As Needed	20,802.68	0.00	0.00	20,802.68
Total 494.000-GF Road Improvements	20,802.68	0.00	0.00	20,802.68
Total Expense	1,803,032.95	236,085.23	1,185,274.61	3,224,392.79
Net Income	**360,641.81**	**-126,295.57**	**-375,708.79**	**-141,362.55**