



**WEST VINCENT**

*Doing What's Right to Protect What's Left*

# FINANCIAL REPORT

September 30<sup>th</sup>, 2022



## Treasurer's Report

West Vincent Township Overview  
 Month Ending September 30th, 2022 \*cash basis - unaudited

### Township Ending Balance Overview:

|                         | July 31, 2022            | July 31, 2021            | \$ Change               |
|-------------------------|--------------------------|--------------------------|-------------------------|
| ARPA Funds              | \$ 620,908.47            | \$ 309,370.61            | \$ 311,537.86           |
| Capital Equipment       | \$ 210,980.38            | \$ 642,135.33            | \$ (431,154.95)         |
| Capital Project Reserve | \$ 2,425,237.14          | \$ 679,108.54            | \$ 1,746,128.60         |
| Capital Road            | \$ 4,560,619.71          | \$ 4,629,518.31          | \$ (68,898.60)          |
| Escrow                  | \$ (13,200.00)           | \$ 317,107.10            | \$ (330,307.10)         |
| General Fund            | \$ 5,452,372.46          | \$ 3,771,159.20          | \$ 1,681,213.26         |
| Liquid Fuels            | \$ 55,713.89             | \$ 260,236.06            | \$ (204,522.17)         |
| Open Space              | \$ 2,662,331.34          | \$ 2,693,378.75          | \$ (31,047.41)          |
| Rebill                  |                          |                          | \$ -                    |
| Sewer                   | \$ 76,215.16             | \$ 63,961.04             | \$ 12,254.12            |
| <br>Township Totals     | <br><u>16,051,178.55</u> | <br><u>13,365,974.94</u> | <br><u>2,685,203.61</u> |

*\*\*\*Monies in transit - problems with S&T Bank*

## West Vincent Township - 01 General Fund

## Balance Sheet

As of September 30, 2022

10/17/22

Cash Basis

|   | Sep 30, 22          | Sep 30, 21          | \$ Change           | % Change        |
|---|---------------------|---------------------|---------------------|-----------------|
| <b>ASSETS</b>                             |                     |                     |                     |                 |
| <b>Current Assets</b>                     |                     |                     |                     |                 |
| <b>Checking/Savings</b>                   |                     |                     |                     |                 |
| 101.300 · S&T - GF - MMK - Sweep - ***... | 0.00                | 2,888,738.36        | -2,888,738.36       | -100.0%         |
| 103.150 · Victory - GF - SWEEP -20096...  | 545,132.71          | 0.00                | 545,132.71          | 100.0%          |
| 103.400 · Victory-GF MM-SWEEP-2009...     | 655,572.07          | 0.00                | 655,572.07          | 100.0%          |
| 101.000 · S&T - GENERAL FUND- OOO...      | 105.26              | 825,348.12          | -825,242.86         | -100.0%         |
| 100.000 · PLGIT GENERAL FUND -OOO...      | 0.00                | 54,127.16           | -54,127.16          | -100.0%         |
| 103.000 · VICTORY - GF - 100967698        | 4,884,357.13        | 0.00                | 4,884,357.13        | 100.0%          |
| 103.100 · VICTORY- NU DC PENSION1...      | 5,863.18            | 0.00                | 5,863.18            | 100.0%          |
| 105.100 · S&T - PAYROLL                   | 0.00                | 2,625.43            | -2,625.43           | -100.0%         |
| 103.200 · Victory Bank-Payroll-1009676... | 146,612.84          | 0.00                | 146,612.84          | 100.0%          |
| 103.300 · Victory Bank -GF MMK-20096...   | -785,147.55         | 0.00                | -785,147.55         | -100.0%         |
| 101.200 · S&T - GF MMK - OOO8980567       | -324.13             | 1.00                | -325.13             | -32,513.0%      |
| 110.000 · PETTY CASH                      | 200.95              | 319.13              | -118.18             | -37.0%          |
| <b>Total Checking/Savings</b>             | <b>5,452,372.46</b> | <b>3,771,159.20</b> | <b>1,681,213.26</b> | <b>44.6%</b>    |
| <b>Accounts Receivable</b>                |                     |                     |                     |                 |
| 1200 · ACCOUNTS RECEIVABLE                | -8,051.47           | -211,087.74         | 203,036.27          | 96.2%           |
| <b>Total Accounts Receivable</b>          | <b>-8,051.47</b>    | <b>-211,087.74</b>  | <b>203,036.27</b>   | <b>96.2%</b>    |
| <b>Other Current Assets</b>               |                     |                     |                     |                 |
| 130.001 · Due to General Fund             | 325,772.29          | 0.00                | 325,772.29          | 100.0%          |
| 1201 · ACCTS RECEIVABLE YEAR EN...        | 506,414.77          | 420,416.30          | 85,998.47           | 20.5%           |
| 12000 · UNDEPOSITED FUNDS (Funds ...      | 0.00                | 155,287.17          | -155,287.17         | -100.0%         |
| 130.008 · DUE TO SEWER                    | 87,285.24           | 0.00                | 87,285.24           | 100.0%          |
| 130.032 · DUE TO CAP EQUIP                | 353,755.78          | 0.00                | 353,755.78          | 100.0%          |
| 130.040 · DUE TO ESCROW                   | -8,999.97           | 0.00                | -8,999.97           | -100.0%         |
| <b>Total Other Current Assets</b>         | <b>1,264,228.11</b> | <b>575,703.47</b>   | <b>688,524.64</b>   | <b>119.6%</b>   |
| <b>Total Current Assets</b>               | <b>6,708,549.10</b> | <b>4,135,774.93</b> | <b>2,572,774.17</b> | <b>62.2%</b>    |
| <b>TOTAL ASSETS</b>                       | <b>6,708,549.10</b> | <b>4,135,774.93</b> | <b>2,572,774.17</b> | <b>62.2%</b>    |
| <b>LIABILITIES &amp; EQUITY</b>           |                     |                     |                     |                 |
| <b>Liabilities</b>                        |                     |                     |                     |                 |
| <b>Current Liabilities</b>                |                     |                     |                     |                 |
| <b>Accounts Payable</b>                   |                     |                     |                     |                 |
| 2000 · ACCOUNTS PAYABLE                   | 4,780.17            | -36,983.32          | 41,763.49           | 112.9%          |
| <b>Total Accounts Payable</b>             | <b>4,780.17</b>     | <b>-36,983.32</b>   | <b>41,763.49</b>    | <b>112.9%</b>   |
| <b>Credit Cards</b>                       |                     |                     |                     |                 |
| 111.000 · S&T Bank Credit Card            | -29,737.24          | 0.00                | -29,737.24          | -100.0%         |
| <b>Total Credit Cards</b>                 | <b>-29,737.24</b>   | <b>0.00</b>         | <b>-29,737.24</b>   | <b>-100.0%</b>  |
| <b>Other Current Liabilities</b>          |                     |                     |                     |                 |
| 230.10 · Due from Open Space              | 64.50               | 0.00                | 64.50               | 100.0%          |
| 230.01 · Due from General Fund            | 324,628.29          | 0.00                | 324,628.29          | 100.0%          |
| 230.05 · Due from Rebill                  | 500.00              | 0.00                | 500.00              | 100.0%          |
| 2100 · PAYROLL LIABILITIES                | -32,443.33          | -362.00             | -32,081.33          | -8,862.3%       |
| 2300 · REIMBURSABLE ESCROWS               | 0.00                | 13,100.00           | -13,100.00          | -100.0%         |
| <b>Total Other Current Liabilities</b>    | <b>292,749.46</b>   | <b>12,738.00</b>    | <b>280,011.46</b>   | <b>2,198.2%</b> |
| <b>Total Current Liabilities</b>          | <b>267,792.39</b>   | <b>-24,245.32</b>   | <b>292,037.71</b>   | <b>1,204.5%</b> |
| <b>Total Liabilities</b>                  | <b>267,792.39</b>   | <b>-24,245.32</b>   | <b>292,037.71</b>   | <b>1,204.5%</b> |

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# West Vincent Township - 01 General Fund

10/17/22

## Balance Sheet

Cash Basis

As of September 30, 2022

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|                                | <u>Sep 30, 22</u>   | <u>Sep 30, 21</u>   | <u>\$ Change</u>    | <u>% Change</u> |
|--------------------------------|---------------------|---------------------|---------------------|-----------------|
| Equity                         |                     |                     |                     |                 |
| 30000 · Opening Balance Equity | 2,572,812.62        | 2,572,812.62        | 0.00                | 0.0%            |
| 32000 · RETAINED EARNINGS      | -1,200,933.51       | 583,817.38          | -1,784,750.89       | -305.7%         |
| Net Income                     | 5,068,877.60        | 1,003,390.25        | 4,065,487.35        | 405.2%          |
| Total Equity                   | <u>6,440,756.71</u> | <u>4,160,020.25</u> | <u>2,280,736.46</u> | <u>54.8%</u>    |
| TOTAL LIABILITIES & EQUITY     | <u>6,708,549.10</u> | <u>4,135,774.93</u> | <u>2,572,774.17</u> | <u>62.2%</u>    |

## West Vincent Township - 01 General Fund

10/17/22

## Profit &amp; Loss

Cash Basis

January through September 2022

|  | Jan - Sep 22               | Jan - Sep 21               | \$ Change                  | % Change             |
|--|----------------------------|----------------------------|----------------------------|----------------------|
| <b>Income</b>                              |                            |                            |                            |                      |
| 300-310 · TAXES                            | 7,539,451.62               | 3,220,072.59               | 4,319,379.03               | 134.1%               |
| 320-322 · LICENSES & PERMITS               | 58,994.04                  | 59,355.67                  | -361.63                    | -0.6%                |
| 330-332 · FINES & FORFEITS                 | 6,131.20                   | 8,697.11                   | -2,565.91                  | -29.5%               |
| 341-342 · INTEREST RENTS & ROYALTIES       | 12,091.94                  | 3,546.88                   | 8,545.06                   | 240.9%               |
| 354-356 · STATE SHARED REVENUE             | 7,683.78                   | 139,848.33                 | -132,164.55                | -94.5%               |
| 361-379 · CHARGES FOR SERVICES             | 307,862.20                 | 470,779.11                 | -162,916.91                | -34.6%               |
| 383-389 · UNCLASSIFIED OPERATING REVENU... | 32,467.45                  | 38,144.55                  | -5,677.10                  | -14.9%               |
| 391-395 · OTHER FINANCING SOURCES          | 0.00                       | 3,830.86                   | -3,830.86                  | -100.0%              |
| <b>Total Income</b>                        | <u>7,964,682.23</u>        | <u>3,944,275.10</u>        | <u>4,020,407.13</u>        | <u>101.9%</u>        |
| <b>Gross Profit</b>                        | <u>7,964,682.23</u>        | <u>3,944,275.10</u>        | <u>4,020,407.13</u>        | <u>101.9%</u>        |
| <b>Expense</b>                             |                            |                            |                            |                      |
| 400-409 · GENERAL GOVERNMENT               | 825,615.01                 | 569,707.05                 | 255,907.96                 | 44.9%                |
| 410-419 · PUBLIC SAFETY-PERSON/PROPERTY    | 1,150,704.95               | 1,608,857.85               | -458,152.90                | -28.5%               |
| 420-425 · HEALTH & HUMAN SERVICES          | 829.59                     | 1,559.03                   | -729.44                    | -46.8%               |
| 430-439 · PUBLIC WORKS-HWYS & STREETS      | 627,369.05                 | 577,676.79                 | 49,692.26                  | 8.6%                 |
| 450-459 · CULTURE - RECREATION             | 38,558.41                  | 28,627.24                  | 9,931.17                   | 34.7%                |
| 460-469 · COMMUNITY DEVELOPMENT            | 15,560.85                  | 16,406.08                  | -845.23                    | -5.2%                |
| 470-474 · DEBT SERVICE                     | 29,137.65                  | 15,005.00                  | 14,132.65                  | 94.2%                |
| 486.00 · INSURANCE, CAUALTY & SURETY       | 3,286.65                   | 0.00                       | 3,286.65                   | 100.0%               |
| 488-489 · UNCLASSIFIED OPERATING EXP       | -5,288.73                  | 0.00                       | -5,288.73                  | -100.0%              |
| 491-493 · OTHER FINANCING USES             | 210,031.20                 | 123,045.81                 | 86,985.39                  | 70.7%                |
| <b>Total Expense</b>                       | <u>2,895,804.63</u>        | <u>2,940,884.85</u>        | <u>-45,080.22</u>          | <u>-1.5%</u>         |
| <b>Net Income</b>                          | <u><u>5,068,877.60</u></u> | <u><u>1,003,390.25</u></u> | <u><u>4,065,487.35</u></u> | <u><u>405.2%</u></u> |



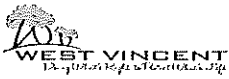
## West Vincent Township - General Fund

### Budget vs. Actual Worksheet

#### January through September 30, 2022



| INCOMES   | Jan - July 2022        | Budget                 | \$ Over Budget         | % of Budget |
|---|------------------------|------------------------|------------------------|-------------|
| <b>300-310 · TAXES</b>                                    |                        |                        |                        |             |
| <b>301.00 · REAL ESTATE TAXES</b>                         |                        |                        |                        |             |
| 301.10 · RE TAX CURRENT YEAR                              | \$ 1,254,724.80        | \$ 1,373,800.00        | \$ (119,075.20)        | 91%         |
| 301.30 · RE TAXES DELINQUENT                              | \$ 21,228.23           | \$ 25,000.00           | \$ (3,771.77)          | 85%         |
| <b>Total 301.00 · REAL ESTATE TAXES</b>                   | <u>\$ 1,275,953.03</u> | <u>\$ 1,398,800.00</u> | <u>\$ (122,846.97)</u> | <u>91%</u>  |
| <b>310.10 · RE TRANSFER TAX</b>                           | \$ 4,353,757.01        | \$ 310,000.00          | \$ 4,043,757.01        | 1,404%      |
| <b>310.20 · EARNED INCOME TAX</b>                         | \$ 1,909,741.58        | \$ 2,300,000.00        | \$ (390,258.42)        | 83%         |
| <b>Total 300-310 · TAXES</b>                              | <u>\$ 7,539,451.62</u> | <u>\$ 4,008,800.00</u> | <u>\$ 3,530,651.62</u> | <u>188%</u> |
| <b>320-322 · LICENSES &amp; PERMITS</b>                   |                        |                        |                        |             |
| <b>321.00 · BUSINESS LICENSES &amp; PERMITS</b>           |                        |                        |                        |             |
| 321.80 · CABLE TV FRANCHSE FEE                            | \$ 53,616.73           | \$ 82,000.00           | \$ (28,383.27)         | 65%         |
| <b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>     | <u>\$ 53,616.73</u>    | <u>\$ 82,000.00</u>    | <u>\$ (28,383.27)</u>  | <u>65%</u>  |
| <b>322.00 · NON-BUSINESS LICENSES &amp; PERMIT</b>        |                        |                        |                        |             |
| 322.30 · DRIVEWAY PERMITS                                 | \$ 500.00              | \$ 1,000.00            | \$ (500.00)            | 50%         |
| 322.44 · SIGN PERMIT                                      | \$ -                   | \$ 200.00              | \$ (200.00)            | 0%          |
| 322.54 · GRADING PERMIT                                   | \$ 3,877.31            | \$ 5,000.00            | \$ (1,122.69)          | 78%         |
| 322.82 · ROAD ENCROACHMNT/ OCCUP. PERMIT                  | \$ 200.00              | \$ 500.00              | \$ (300.00)            | 40%         |
| 322.90 · STORMWATER PERMITS                               | \$ 800.00              | \$ 500.00              | \$ 300.00              | 160%        |
| <b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMIT</b>  | <u>\$ 5,377.31</u>     | <u>\$ 7,200.00</u>     | <u>\$ (1,822.69)</u>   | <u>75%</u>  |
| <b>Total 320-322 · LICENSES &amp; PERMITS</b>             | <u>\$ 58,994.04</u>    | <u>\$ 89,200.00</u>    | <u>\$ (30,205.96)</u>  | <u>66%</u>  |
| <b>330-332 · FINES &amp; FORFEITS</b>                     |                        |                        |                        |             |
| <b>331.00 · FINES</b>                                     |                        |                        |                        |             |
| 331.10 · COURT FINES                                      | \$ 6,131.20            | \$ 15,000.00           | \$ (8,868.80)          | 41%         |
| <b>Total 331.00 · FINES</b>                               | <u>\$ 6,131.20</u>     | <u>\$ 15,000.00</u>    | <u>\$ (8,868.80)</u>   | <u>41%</u>  |
| <b>Total 330-332 · FINES &amp; FORFEITS</b>               | <u>\$ 6,131.20</u>     | <u>\$ 15,000.00</u>    | <u>\$ (8,868.80)</u>   | <u>41%</u>  |
| <b>341-342 · INTEREST RENTS &amp; ROYALTIES</b>           |                        |                        |                        |             |
| <b>341.00 · INTEREST EARNINGS</b>                         | \$ 8,526.94            | \$ 3,000.00            | \$ 5,526.94            | 284%        |
| <b>342.00 · RENTS &amp; ROYALTIES</b>                     | \$ 3,565.00            | \$ 5,500.00            | \$ (1,935.00)          | 65%         |
| <b>Total 341-342 · INTEREST RENTS &amp; ROYALTIES</b>     | <u>\$ 12,091.94</u>    | <u>\$ 8,500.00</u>     | <u>\$ 3,591.94</u>     | <u>142%</u> |
| <b>354-356 · STATE SHARED REVENUE</b>                     |                        |                        |                        |             |
| <b>354.00 · STATE CAPITAL &amp; OPERATING GRANT</b>       |                        |                        |                        |             |
| 354.01 · GENERAL STATE GRANTS                             | \$ 3,841.78            |                        |                        |             |
| 354.15 · RECYCLING GRANT                                  | \$ -                   | \$ 2,500.00            | \$ (2,500.00)          | 0%          |
| <b>Total 354.00 · STATE CAPITAL &amp; OPERATING GRANT</b> | <u>\$ 3,841.78</u>     | <u>\$ 2,500.00</u>     | <u>\$ 1,341.78</u>     | <u>154%</u> |
| <b>355.00 · STATE SHARED REV &amp; ENTITLEMENTS</b>       |                        |                        |                        |             |
| 355.01 · PURTA  | \$ 3,842.00            | \$ 4,000.00            | \$ (158.00)            | 96%         |
| 355.04 · ALCOHOLIC BEVERAGE LI                            | \$ -                   | \$ 400.00              | \$ (400.00)            | 0%          |
| 355.05 · STATE PENSION AID                                | \$ -                   | \$ 92,000.00           | \$ (92,000.00)         | 0%          |
| 355.07 · SUPP FIREMANS RELIEF                             | \$ -                   | \$ 50,000.00           | \$ (50,000.00)         | 0%          |
| <b>Total 355.00 · STATE SHARED REV &amp; ENTITLEMENTS</b> | <u>\$ 3,842.00</u>     | <u>\$ 146,400.00</u>   | <u>\$ (142,558.00)</u> | <u>3%</u>   |
| <b>Total 354-356 · STATE SHARED REVENUE</b>               | <u>\$ 7,683.78</u>     | <u>\$ 148,900.00</u>   | <u>\$ (141,216.22)</u> | <u>5%</u>   |
| <b>357-359 · LOCAL GOVERNMENT UNITS</b>                   |                        |                        |                        |             |
| <b>358.00 · LOCAL GOVT SHARED PMTS SRVS</b>               |                        |                        |                        |             |
| 358.02 · WORK COMP REIM/REF                               | \$ -                   | \$ 1,000.00            | \$ (1,000.00)          | 0%          |
| <b>Total 358.00 · LOCAL GOVT SHARED PMTS SRVS</b>         | <u>\$ -</u>            | <u>\$ 1,000.00</u>     | <u>\$ (1,000.00)</u>   | <u>0%</u>   |
| <b>Total 357-359 · LOCAL GOVERNMENT UNITS</b>             | <u>\$ -</u>            | <u>\$ 1,000.00</u>     | <u>\$ (1,000.00)</u>   | <u>0%</u>   |
| <b>361-379 · CHARGES FOR SERVICES</b>                     |                        |                        |                        |             |
| <b>361.00 · GENERAL GOVERNMENT REV</b>                    |                        |                        |                        |             |
| 361.31 · SUBDIV LAND DEV FEES                             | \$ 800.00              | \$ 2,000.00            | \$ (1,200.00)          | 40%         |
| 361.32 · ENGINEERING FEE REIMB                            | \$ 107,483.84          | \$ -                   | \$ 107,483.84          | 100%        |
| 361.33 · ZONING PERMIT                                    | \$ 21,000.00           | \$ 15,000.00           | \$ 6,000.00            | 140%        |
| 361.34 · ZONING/COND USE/C AMN                            | \$ 1,500.00            | \$ 10,000.00           | \$ (8,500.00)          | 15%         |
| 361.50 · SALE OF MAPS                                     | \$ 6.00                | \$ 50.00               | \$ (44.00)             | 12%         |
| 361.53 · SALES OF SALDO                                   | \$ -                   | \$ 50.00               | \$ (50.00)             | 0%          |
| 361.54 · SALES OF ZONING ORD                              | \$ -                   | \$ 50.00               | \$ (50.00)             | 0%          |
| 361.65 · LEGAL REVIEW FEE REIM                            | \$ 7,561.05            | \$ -                   | \$ 7,561.05            | 100%        |
| <b>Total 361.00 · GENERAL GOVERNMENT REV</b>              | <u>\$ 138,350.89</u>   | <u>\$ 27,150.00</u>    | <u>\$ 111,200.89</u>   | <u>510%</u> |



**West Vincent Township - General Fund**  
**Budget vs. Actual Worksheet**  
**January through September 30, 2022**



|   | <u>Jan - July 2022</u> | <u>Budget</u>          | <u>\$ Over Budget</u>  | <u>% of Budget</u> |
|---|------------------------|------------------------|------------------------|--------------------|
| <b>362.00 · PUBLIC SAFETY</b>   |                        |                        |                        |                    |
| 362.10 · SPECIAL POLICE SERVICES  | \$ 5,198.06            | \$ 45,000.00           | \$ (39,801.94)         | 12%                |
| 362.11 · SALE OF POLICE REPORT  | \$ 750.00              | \$ 800.00              | \$ (50.00)             | 94%                |
| 362.12 · SECURITY ALARMS  | \$ -                   | \$ 100.00              | \$ (100.00)            | 0%                 |
| 362.41 · BUILDING PERMITS   | \$ 117,400.75          | \$ 110,000.00          | \$ 7,400.75            | 107%               |
| 362.42 · ELECTRICAL PERMITS   | \$ 4,750.00            | \$ 13,000.00           | \$ (8,250.00)          | 37%                |
| 362.43 · PLUMBING PERMITS   | \$ 5,145.00            | \$ 10,000.00           | \$ (4,855.00)          | 51%                |
| 362.44 ·BMP - O&M Fee - Sewage Permit                                       | \$ 1,500.00            |                        |                        |                    |
| 362.45 · USE & OCCUPANCY FEES   | \$ 6,150.00            | \$ 9,000.00            | \$ (2,850.00)          | 68%                |
| 362.51 · PA UCC ADMIN FEE   | \$ 700.50              |                        |                        |                    |
| 362.52 · REVIEW FEE   | \$ 16,675.00           | \$ 20,000.00           | \$ (3,325.00)          | 83%                |
| <b>Total 362.00 · PUBLIC SAFETY</b>   | <b>\$ 158,269.31</b>   | <b>\$ 207,900.00</b>   | <b>\$ (49,630.69)</b>  | <b>76%</b>         |
| <b>364.00 · SANITATION REVENUE (Township GF Revenue (i.e. sewer certs))</b> |                        |                        |                        |                    |
| 364.14 · SEWER CERTIFICATION  | \$ 145.00              | \$ -                   | \$ 145.00              | 100%               |
| <b>Total 364.00 · SANITATION REVENUE (Township GF Revenue (i.</b>           | <b>\$ 145.00</b>       | <b>\$ -</b>            | <b>\$ 145.00</b>       | <b>100%</b>        |
| <b>367.00 · CULTURE / RECREATION</b>  |                        |                        |                        |                    |
| 367.40 · PLAYGROUND FEES  | \$ 2,060.00            | \$ 9,000.00            | \$ (6,940.00)          | 23%                |
| 367.81 · COMMUNITY GARDEN   | \$ 1,836.00            | \$ 2,000.00            | \$ (164.00)            | 92%                |
| 367.82 · COMMUNITY DAY  | \$ 7,201.00            | \$ 10,000.00           | \$ (2,799.00)          | 72%                |
| 367.83 · SUSTAINABILITY FAIR  | \$ -                   | \$ 1,500.00            | \$ (1,500.00)          | 0%                 |
| <b>Total 367.00 · CULTURE / RECREATION</b>                                  | <b>\$ 11,097.00</b>    | <b>\$ 22,500.00</b>    | <b>\$ (11,403.00)</b>  | <b>49%</b>         |
| <b>Total 361-379 · CHARGES FOR SERVICES</b>                                 | <b>\$ 307,862.20</b>   | <b>\$ 257,550.00</b>   | <b>\$ 50,312.20</b>    | <b>120%</b>        |
| <b>383-389 · UNCLASSIFIED OPERATING REVENUES</b>                            |                        |                        |                        |                    |
| <b>387.00 · Donations from Private Sources</b>                              |                        |                        |                        |                    |
| 387.01 · Donation to Police Dept  | \$ 1,600.00            | \$ -                   | \$ -                   |                    |
| <b>Total 387.00 · Donations from Private Sources</b>                        | <b>\$ 1,600.00</b>     |                        |                        |                    |
| <b>389.00 · OTHER UNCLASSIFIED REVENUE</b>                                  | \$ 30,867.45           | \$ 2,000.00            | \$ 28,867.45           | 1,543%             |
| <b>Total 383-389 · UNCLASSIFIED OPERATING REVENUES</b>                      | <b>\$ 32,467.45</b>    | <b>\$ 2,000.00</b>     | <b>\$ 30,467.45</b>    | <b>1,623%</b>      |
| <b>391-395 · OTHER FINANCING SOURCES</b>                                    |                        |                        |                        |                    |
| <b>392.00 · INTERFUND TRANSFER REVENUE</b>                                  |                        |                        |                        |                    |
| 392.08 · INTERFUND TRANS FROM SEWER   |                        | \$ 57,000.00           | \$ (57,000.00)         | 0%                 |
| <b>Total 392.00 · INTERFUND TRANSFER REVENUE</b>                            | <b>\$ -</b>            | <b>\$ 57,000.00</b>    | <b>\$ (57,000.00)</b>  | <b>0%</b>          |
| <b>Total 391-395 · OTHER FINANCING SOURCES</b>                              | <b>\$ -</b>            | <b>\$ 57,000.00</b>    | <b>\$ (57,000.00)</b>  | <b>0%</b>          |
| <b>Total Income</b>   | <b>\$ 7,964,682.23</b> | <b>\$ 4,587,950.00</b> | <b>\$ 3,376,732.23</b> | <b>174%</b>        |
|   | <b>\$ 7,964,682.23</b> | <b>\$ 4,587,950.00</b> | <b>\$ 3,376,732.23</b> | <b>174%</b>        |
| <b>EXPENSES</b>   |                        |                        |                        |                    |
| <b>400-409 · GENERAL GOVERNMENT</b>   |                        |                        |                        |                    |
| <b>400.00 · LEGISLATIVE GOVERNING BODY</b>                                  |                        |                        |                        |                    |
| 400.105 · BOS SALARIES  | \$ 3,125.00            | \$ 5,625.00            | \$ (2,500.00)          | 56%                |
| 400.192 · BOS FICA  | \$ 239.06              | \$ 465.00              | \$ (225.94)            | 51%                |
| 400.460 · BOS-MTGS & CONFERENCES  | \$ 204.00              | \$ 2,000.00            | \$ (1,796.00)          | 10%                |
| <b>Total 400.00 · LEGISLATIVE GOVERNING BODY</b>                            | <b>\$ 3,568.06</b>     | <b>\$ 8,090.00</b>     | <b>\$ (4,521.94)</b>   | <b>44%</b>         |
| <b>401.00 · ADMIN MANAGER</b>   |                        |                        |                        |                    |
| 401.110 · MANAGER SALARY  | \$ 100,442.34          | \$ 145,975.00          | \$ (45,532.66)         | 69%                |
| 401.192 · MANAGER FICA  | \$ 7,683.90            | \$ 11,679.00           | \$ (3,995.10)          | 66%                |
| 401.194 · MANAGER UNEMPLOYMENT  | \$ 375.00              | \$ 400.00              | \$ 1,586.50            | 497%               |
| 401.195 · MANAGER WORKERS COMPENSATIO                                       | \$ 1,986.50            | \$ 200.00              | \$ 7,051.30            | 3,626%             |
| 401.197 · MANAGER PENSION   | \$ 7,251.30            | \$ 7,299.00            | #REF!                  | #REF!              |
| 401.198 · MANAGER DENTAL INSURANCE  | \$ 604.53              | \$ 840.00              | \$ (235.47)            | 72%                |
| 401.199 · MANAGER LIFE/ DISABILITY INSUR                                    | \$ 1,025.94            | \$ 1,500.00            | \$ (474.06)            | 68%                |
| <b>Total 401.00 · ADMIN MANAGER</b>   | <b>\$ 119,369.51</b>   | <b>\$ 167,893.00</b>   | <b>\$ (48,523.49)</b>  | <b>71%</b>         |
| <b>402.00 · TREASURER-FINANCIAL ADMIN</b>                                   |                        |                        |                        |                    |
| 402.110 · TREASURER WAGES   | \$ 3,653.32            | \$ 69,066.00           | \$ (65,412.68)         | 5%                 |
| 402.114 PT WAGES  | \$ 28,288.03           |                        |                        |                    |
| 402.192 · TREASURER FICA  | \$ 2,443.21            | \$ 5,526.00            | \$ (3,082.79)          | 44%                |
| 402.194 · TREASURER UNEMPLOYMENT INSURAN                                    | \$ 750.00              | \$ 400.00              | \$ 350.00              | 188%               |
| 402.195 · TREASURER WORKERS COMPENSATIO                                     | \$ 79.50               | \$ 160.00              | \$ (80.50)             | 50%                |
| 402.196 · TREASURER HEALTH INSURANCE  | \$ 8,183.51            | \$ 33,000.00           | \$ (24,816.49)         | 25%                |
| 402.197 · TREASURER PENSION   | \$ 3,109.96            | \$ 3,453.00            | \$ (343.04)            | 90%                |
| 402.198 · TREASURER DENTAL INSURANCE  | \$ 67.17               | \$ -                   | \$ 67.17               | 100%               |
| 402.199 · TREASURER LIFE/ DISABILITY INSU                                   | \$ 739.56              | \$ 800.00              | \$ (60.44)             | 92%                |
| <b>Total 402.00 · TREASURER-FINANCIAL ADMIN</b>                             | <b>\$ 47,314.26</b>    | <b>\$ 112,405.00</b>   | <b>\$ (65,090.74)</b>  | <b>42%</b>         |
| <b>403.00 · TAX COLLECTION</b>  |                        |                        |                        |                    |
| 403.310 · TAX COLLECTION PROF SERV  | \$ 8,459.55            | \$ 8,500.00            | \$ (40.45)             | 100%               |



# West Vincent Township - General Fund

## Budget vs. Actual Worksheet

January through September 30, 2022



|   | <u>Jan - July 2022</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|------------------------|---------------|-----------------------|--------------------|
| <b>Total 403.00 · TAX COLLECTION</b>            | \$ 8,459.55            | \$ 8,500.00   | \$ (40.45)            | 100%               |
| <b>404.00 · SOLICITOR/LEGAL SERVICES</b>        |                        |               |                       |                    |
| 404.315 · LEGAL - REBILL                        | \$ 14,506.85           |               |                       |                    |
| 404.314 · LEGAL SERVICES                        | \$ 56,886.48           | \$ 60,000.00  | \$ (3,113.52)         | 95%                |
| <b>Total 404.00 · SOLICITOR/LEGAL SERVICES</b>  | \$ 71,393.33           | \$ 60,000.00  | \$ 11,393.33          | 119%               |
| <b>405.00 · SECRETARY/CLERK</b>                 |                        |               |                       |                    |
| 405.115 ADMIN - PT - WAGES                      | \$ 13,649.50           |               |                       |                    |
| 405.110 · SECRETARY WAGES                       | \$ 49,430.90           | \$ 78,965.00  | \$ (29,534.10)        | 63%                |
| 405.111 · PART-TIME SEC WAGES                   | \$ 30,117.85           | \$ 21,424.00  | \$ 8,693.85           | 141%               |
| 405.192 · SEC FICA                              | \$ 7,073.05            | \$ 8,032.00   | \$ (958.95)           | 88%                |
| 405.194 · SEC UNEMPLOYMENT INS                  | \$ 1,236.65            | \$ 800.00     | \$ 436.65             | 155%               |
| 405.195 · SEC WORKERS COMPENSATIO               | \$ 79.50               | \$ 200.00     | \$ (120.50)           | 40%                |
| 405.196 · SEC HEALTH INSURANCE                  | \$ 36,147.60           | \$ 33,000.00  | \$ 3,147.60           | 110%               |
| 405.197 · SEC PENSION                           | \$ 3,670.54            | \$ 3,948.00   | \$ (277.46)           | 93%                |
| 405.198 · SEC DENTAL INSURANCE                  | \$ 940.38              | \$ 1,000.00   | \$ (59.62)            | 94%                |
| 405.199 · SEC LIFE/ DISABILITY INSUR            | \$ 927.07              | \$ 850.00     | \$ 77.07              | 109%               |
| <b>Total 405.00 · SECRETARY/CLERK</b>           | \$ 143,273.04          | \$ 148,219.00 | \$ (4,945.96)         | 97%                |
| <b>406.00 · GENERAL GOVERNMENT ADMIN</b>        |                        |               |                       |                    |
| 406.195 · WORK COMP INS (INSTALLMENT FEES ONLY) | \$ -                   | \$ 150.00     | \$ (150.00)           | 0%                 |
| 406.210 · OFFICE SUPPLIES                       | \$ 5,325.98            | \$ 7,000.00   | \$ (1,674.02)         | 76%                |
| 406.216 · OTHER SUPPLIES                        | \$ 92.97               |               |                       |                    |
| 406.310 · PROF SERVICES                         | \$ 5,839.44            | \$ 15,000.00  | \$ (9,160.56)         | 39%                |
| 406.311 · ACCOUNTING SERV                       | \$ 59,971.78           | \$ 29,000.00  | \$ 30,971.78          | 207%               |
| 406.316 · PAYROLL SERVICES                      | \$ 2,818.40            | \$ 3,500.00   | \$ (681.60)           | 81%                |
| 406.321 · TELEPHONE CHARGES                     | \$ 5,141.31            | \$ 8,600.00   | \$ (3,458.69)         | 60%                |
| 406.325 · POSTAGE - GENERAL                     | \$ 1,533.30            | \$ 2,400.00   | \$ (866.70)           | 64%                |
| 406.329 · POSTAGE - NEWSLETTER                  | \$ 579.39              | \$ 1,100.00   | \$ (520.61)           | 53%                |
| 406.331 · TRAVEL EXPENSES                       | \$ 17.55               | \$ 500.00     | \$ (482.45)           | 4%                 |
| 406.341 · ADVERTISING                           | \$ 8,313.17            | \$ 7,000.00   | \$ 1,313.17           | 119%               |
| 406.342 · PRINTING                              | \$ 1,609.24            | \$ 1,500.00   | \$ 109.24             | 107%               |
| 406.351 · INSURANCE - AUTO                      | \$ 2,188.90            | \$ 10,300.00  | \$ (8,111.10)         | 21%                |
| 406.352 · INSURANCE - LIABILITY                 | \$ 17,142.00           | \$ -          | \$ 17,142.00          | 100%               |
| 406.353 · SEC. & FIDELITY INS ((Bond Renewals)) | \$ -                   | \$ 2,500.00   | \$ (2,500.00)         | 0%                 |
| 406.390 · BANK SERVICES/CHRGs                   | \$ 274.32              | \$ 250.00     | #REF!                 | #REF!              |
| 406.420 · DUES/SUBCRIP/MEM                      | \$ 857.94              | \$ 2,500.00   | #REF!                 | #REF!              |
| 406.430 · TAX/FILING/REC FEES                   | \$ -                   | \$ 500.00     | \$ (225.68)           | 55%                |
| 406.450 · HR CONTRACTED SERV                    | \$ 3,840.00            | \$ 1,500.00   | \$ (642.06)           | 57%                |
| 406.460 · MEETINGS & CONF                       | \$ 1,256.00            | \$ 2,000.00   | \$ (2,000.00)         | 0%                 |
| 406.510 · HR INCENTIVE                          | \$ 3,081.02            | \$ -          | \$ 3,840.00           | 100%               |
| <b>Total 406.00 · GENERAL GOVERNMENT ADMIN</b>  | \$ 119,882.71          | \$ 95,300.00  | \$ 24,582.71          | 126%               |
| <b>407.00 · DATA PROCESSING</b>                 |                        |               |                       |                    |
| 407.213 · DATA SM ITEMS OF EQUIP                | \$ 4,806.79            | \$ 5,000.00   | \$ (193.21)           | 96%                |
| 407.750 · IT COMPUTER - MINOR CAPITAL           | \$ 6,149.99            |               |                       |                    |
| 407.329 · COPIER LEASE                          | \$ 2,383.09            | \$ 3,500.00   | \$ (1,116.91)         | 68%                |
| 407.374 · REPAIRS & MAIN                        | \$ 3,014.06            | \$ 2,000.00   | \$ 1,014.06           | 151%               |
| 407.450 · CONTRACTED SERV                       | \$ 35,599.86           | \$ 25,000.00  | \$ 10,599.86          | 142%               |
| <b>Total 407.00 · DATA PROCESSING</b>           | \$ 51,953.79           | \$ 35,500.00  | \$ 16,453.79          | 146%               |
| <b>408.00 · ENGINEERING SERVICES</b>            |                        |               |                       |                    |
| 408.310 · ENGINEERING SERVICES                  | \$ 62,633.66           |               |                       |                    |
| 408.313 · ENGINEERING SERV REBILL               | \$ 148,841.53          | \$ 60,000.00  | \$ 88,841.53          | 248%               |
| <b>Total 408.00 · ENGINEERING SERVICES</b>      | \$ 211,475.19          | \$ 60,000.00  | \$ 151,475.19         | 352%               |
| <b>409.00 · BUILDINGS &amp; PLANT</b>           |                        |               |                       |                    |
| 409.226 · CLEANING SUPPLIES                     | \$ 300.74              | \$ 1,000.00   | \$ (699.26)           | 30%                |
| 409.230 · HEATING FUEL                          | \$ -                   | \$ 3,500.00   | \$ (3,500.00)         | 0%                 |
| 409.260 · SM TOOLS & MINOR EQ                   | \$ 1,200.33            | \$ 1,000.00   | \$ 200.33             | 120%               |
| 409.350 · PROP-LIAB-UMBRELLA INSUR              | \$ 7,939.90            | \$ 32,000.00  | \$ (24,060.10)        | 25%                |
| 409.361 · ELECTRICTY                            | \$ 9,705.30            | \$ 8,000.00   | \$ 1,705.30           | 121%               |
| 409.364 · SEWER                                 | \$ 963.90              | \$ 1,100.00   | \$ (136.10)           | 88%                |
| 409.365 · SOLID WASTE                           | \$ 1,489.38            | \$ 2,000.00   | \$ (510.62)           | 74%                |
| 409.371 · REPAIR/ MAINT LAND                    | \$ -                   | \$ 1,000.00   | \$ (1,000.00)         | 0%                 |
| 409.373 · REPAIR/ MAINT BUILDINGS               | \$ 8,583.23            | \$ 10,000.00  | \$ (1,416.77)         | 86%                |
| 409.374 · REPAIR/ MAINT MACHINERY               | \$ 1,254.00            | \$ 2,500.00   | \$ (1,246.00)         | 50%                |
| 409.450 · CONTRACTED SERV                       | \$ 17,488.79           | \$ 15,000.00  | \$ 2,488.79           | 117%               |
| <b>Total 409.00 · BUILDINGS &amp; PLANT</b>     | \$ 48,925.57           | \$ 77,100.00  | \$ (28,174.43)        | 63%                |
| <b>Total 400-409 · GENERAL GOVERNMENT</b>       | \$ 825,615.01          | \$ 773,007.00 | \$ 52,608.01          | 107%               |



# West Vincent Township - General Fund

## Budget vs. Actual Worksheet

January through September 30, 2022



|  | <u>Jan - July 2022</u> | <u>Budget</u>   | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|------------------------|-----------------|-----------------------|--------------------|
| <b>410-419 · PUBLIC SAFETY-PERSON/PROPERTY</b>               |                        |                 |                       |                    |
| <b>410.00 · POLICE</b>                                       |                        |                 |                       |                    |
| 410.112 · POLICE SECRETARY WAG                               | \$ 43,059.19           | \$ 72,463.00    | \$ (29,403.81)        | 59%                |
| 410.114 · POLICE SALARY & WAGES                              | \$ 572,864.95          | \$ 890,886.00   | \$ (318,021.05)       | 64%                |
| 410.180 · POLICE OVERTIME (Regular OT (Not Special Event OT) | \$ 14,995.48           | \$ 24,624.00    | \$ (9,628.52)         | 61%                |
| 410.182 · POLICE SPEC EVENT WAGES                            | \$ 1,639.44            |                 |                       |                    |
| 410.192 · POLICE FICA (All Police & Police Secretary FICA)   | \$ 48,390.85           | \$ 79,799.00    | \$ (31,408.15)        | 61%                |
| 410.194 · POLICE UNEMPLOYMENT INS. (ALL Police, Police       | \$ 4,131.00            | \$ 5,000.00     | \$ (869.00)           | 83%                |
| 410.195 · POLICE WORKERS COMP                                | \$ 13,384.24           | \$ 30,000.00    | \$ (16,615.76)        | 45%                |
| 410.196 · POLICE HEALTH INSURANCE                            | \$ 189,230.22          | \$ 264,540.00   | \$ (75,309.78)        | 72%                |
| 410.197 · POLICE PENSION                                     | \$ 3,263.43            | \$ 80,782.00    | \$ (77,518.57)        | 4%                 |
| 410.198 · POLICE DENTAL INSURANCE                            | \$ 4,963.62            | \$ 6,695.00     | \$ (1,731.38)         | 74%                |
| 410.199 · POLICE LIFE/ DISABILITY INSUR                      | \$ 6,213.38            | \$ 8,800.00     | \$ (2,586.62)         | 71%                |
| 410.210 · OFFICE SUPPLIES                                    | \$ 3,296.91            | \$ 2,000.00     | \$ 1,296.91           | 165%               |
| 410.213 · COMPUTER/COPIER                                    | \$ 1,444.00            | \$ 2,000.00     | \$ (556.00)           | 72%                |
| 410.216 · OTHER SERVICES & CHARGES                           | \$ 659.43              |                 |                       |                    |
| 410.231 · VEHICLE FUEL - GAS                                 | \$ 14,427.87           | \$ 16,000.00    | \$ (1,572.13)         | 90%                |
| 410.238 · UNIFORMS   | \$ 7,215.71            | \$ 5,000.00     | \$ 2,215.71           | 144%               |
| 410.260 · SMALL TOOLS/MINOR EQ                               | \$ 7,652.57            | \$ 8,000.00     | \$ (347.43)           | 96%                |
| 410.321 · TELEPHONE  | \$ 9,103.23            | \$ 8,000.00     | \$ 1,103.23           | 114%               |
| 410.326 · RADIO LEASE  | \$ 1,228.50            | \$ 1,000.00     | \$ 228.50             | 123%               |
| 410.331 · TRAVEL   | \$ 1,902.82            | \$ 500.00       | \$ 1,402.82           | 381%               |
| 410.341 · ADVERTISING/DARE                                   | \$ -                   | \$ 500.00       | \$ (500.00)           | 0%                 |
| 410.350 · PROP AND LIAB INSUR                                | \$ 2,832.90            | \$ 11,200.00    | \$ (8,367.10)         | 25%                |
| 410.353 · PL477 SURETY/FIDEL.                                | \$ 1,172.65            | \$ 5,500.00     | \$ (4,327.35)         | 21%                |
| 410.374 · REPAIR/MAINT EQUIP                                 | \$ 306.31              | \$ 500.00       | \$ (193.69)           | 61%                |
| 410.420 · DUES/SUBSCRIP/MEMBER                               | \$ 497.91              | \$ 750.00       | \$ (252.09)           | 66%                |
| 410.440 · LAUNDRY/SANIT SERV                                 | \$ 471.71              | \$ 2,000.00     | \$ (1,528.29)         | 24%                |
| 410.450 · CONTRACTED SERV                                    | \$ 19,228.54           | \$ 15,000.00    | \$ 4,228.54           | 128%               |
| 410.451 · REPAIR/ MAINT VEHICLES                             | \$ 5,948.54            | \$ 7,000.00     | \$ (1,051.46)         | 85%                |
| 410.460 · MEET/CONF/TRAINING                                 |                        |                 |                       |                    |
| 410.461 · MEET/CONF/TRAINING                                 | \$ 5,981.73            | \$ 10,000.00    | \$ (4,018.27)         | 60%                |
| 410.465 · MEET/CONF (CONCERT) (Meetings, Training,           | \$ -                   | \$ 10,000.00    | \$ (10,000.00)        | 0%                 |
| 410.460 · MEET/CONF/TRAINING - Other                         |                        |                 |                       |                    |
| Total 410.460 · MEET/CONF/TRAINING                           | \$ 5,981.73            | \$ 20,000.00    | \$ (14,018.27)        | 30%                |
| <b>Total 410.00 · POLICE</b>                                 | \$ 985,507.13          | \$ 1,568,539.00 | \$ (583,031.87)       | 63%                |
| <b>411.00 · FIRE COMPANIES</b>                               |                        |                 |                       |                    |
| 411.160 · FIREMANS RELIEF FUND                               | \$ -                   | \$ 50,000.00    | \$ (50,000.00)        | 0%                 |
| 411.354 · FIRE- WORKERS COMPENSATION                         | \$ 24,960.00           | \$ 20,000.00    | \$ 4,960.00           | 125%               |
| 411.363 · HYDRANT SERVICE                                    | \$ 6,234.10            | \$ 20,000.00    | \$ (13,765.90)        | 31%                |
| 411.540 · FIRE COMPANY CONTRIB                               | \$ 966.00              | \$ 280,000.00   | \$ (279,034.00)       | 0%                 |
| <b>Total 411.00 · FIRE COMPANIES</b>                         | \$ 32,160.10           | \$ 370,000.00   | \$ (337,839.90)       | 9%                 |
| <b>412.00 · AMBULANCE/RESCUE</b>                             |                        |                 |                       |                    |
| 412.520 · CONTRIB. TO AMBULANCE/RESCUE                       | \$ -                   | \$ 5,000.00     | \$ (5,000.00)         | 0%                 |
| <b>Total 412.00 · AMBULANCE/RESCUE</b>                       | \$ -                   | \$ 5,000.00     | \$ (5,000.00)         | 0%                 |
| <b>413.00 · CODE ENFORCEMENT</b>                             |                        |                 |                       |                    |
| 413.112 · CODE- CLERICAL WAGES                               | \$ 40,192.86           | \$ 69,390.00    | #REF!                 | #REF!              |
| 413.192 · CODE - FICA  | \$ 5,075.96            | \$ 11,278.00    | #REF!                 | #REF!              |
| 413.194 · CODE - UNEMPLOYMENT INS.                           | \$ 375.00              | \$ 250.00       | #REF!                 | #REF!              |
| 413.195 · CODE - WORKERS COMP                                | \$ 282.00              | \$ 650.00       | \$ (368.00)           | 43%                |
| 413.196 · CODE - HEALTH INSURANCE                            | \$ 10,565.23           | \$ 11,400.00    | \$ (834.77)           | 93%                |
| 413.197 · CODE - PENSION                                     | \$ 2,975.27            | \$ 3,470.00     | \$ (494.73)           | 86%                |
| 413.198 · CODE - DENTAL INSURANCE                            | \$ 738.87              | \$ 1,820.00     | \$ (1,081.13)         | 41%                |
| 413.199 · CODE - LIFE/ DISABILITY INSUR                      | \$ 577.25              | \$ 850.00       | \$ (272.75)           | 68%                |
| 413.210 · OFFICE SUPPLIES                                    | \$ 878.67              | \$ 500.00       | \$ 378.67             | 176%               |
| 413.213 · SMALL ITEMS EQUIP                                  | \$ -                   | \$ 300.00       | \$ (300.00)           | 0%                 |
| 413.231 · VEHICLE FUEL - GAS                                 | \$ -                   | \$ 1,500.00     | \$ (1,500.00)         | 0%                 |
| 413.310 · PROFESSIONAL ENGINEER                              | \$ -                   | \$ -            | \$ -                  | 0%                 |
| 413.313 · PRO SERV ENG REIMBUR                               | \$ -                   | \$ -            | \$ -                  | 0%                 |
| 413.314 · LEGAL SERV REIMBUR                                 | \$ -                   | \$ -            | \$ -                  | 0%                 |
| 413.321 · TELEPHONE  | \$ 20.00               | \$ 300.00       | \$ (280.00)           | 7%                 |
| 413.331 · TRAVEL   | \$ 276.30              | \$ 1,000.00     | \$ (723.70)           | 28%                |
| 413.420 · DUES/SUBCRIP/MEMB                                  | \$ -                   | \$ 500.00       | \$ (500.00)           | 0%                 |



# West Vincent Township - General Fund

## Budget vs. Actual Worksheet

January through September 30, 2022



|  | Jan - July 2022        | Budget                 | \$ Over Budget           | % of Budget |
|--|------------------------|------------------------|--------------------------|-------------|
| 413.450 · CONTRACTED SERV                            | \$ 36,297.09           | \$ 90,000.00           | \$ (53,702.91)           | 40%         |
| 413.530 · PAY OF UCC FEE TO PA                       | \$ 634.50              | \$ 1,500.00            | \$ (865.50)              | 42%         |
| <b>Total 413.00 · CODE ENFORCEMENT</b>               | <b>\$ 98,889.00</b>    | <b>\$ 194,708.00</b>   | <b>\$ (95,819.00)</b>    | <b>51%</b>  |
| <b>414.00 · PLANNING &amp; ZONING</b>                |                        |                        |                          |             |
| 414.310 · PLAN/ZON PTOF SRVCS                        | \$ (489.50)            |                        |                          |             |
| 414.120 · ZHB SALARIES                               | \$ 1,560.00            | \$ 1,500.00            | \$ 60.00                 | 104%        |
| 414.249 · PLANNING COMMISSION                        | \$ -                   | \$ 500.00              | \$ (500.00)              | 0%          |
| 414.314 · ZONING LEGAL FUND                          | \$ 996.50              | \$ 2,000.00            | \$ (1,003.50)            | 50%         |
| 414.316 · REGIONAL PLANNING                          | \$ 19,228.37           | \$ 8,000.00            | \$ 11,228.37             | 240%        |
| 414.318 · OPEN SPACE ADVISORY COMMITTEE              | \$ 6,719.60            | \$ 500.00              | \$ 6,219.60              | 1,344%      |
| 414.319 · SUSTAINABILITY COMMITTEE                   | \$ 382.40              | \$ 2,000.00            | \$ (1,617.60)            | 19%         |
| 414.330 · CONDITIONAL USE/ SERVICES                  | \$ -                   | \$ 1,000.00            | \$ (1,000.00)            | 0%          |
| 414.341 · AG SECURITY ADVERTISING                    | \$ -                   | \$ 500.00              | \$ (500.00)              | 0%          |
| 414.450 · CONTRACTED SERVICES                        | \$ 200.00              |                        | \$ 200.00                | 100%        |
| <b>Total 414.00 · PLANNING &amp; ZONING</b>          | <b>\$ 28,597.37</b>    | <b>\$ 16,000.00</b>    | <b>\$ 12,597.37</b>      | <b>179%</b> |
| <b>415.00 · EMERGENCY MANAGEMENT</b>                 |                        |                        |                          |             |
| 415.114 · EMERGENCY MGT WAGES                        | \$ 3,306.78            | \$ 8,933.00            | \$ (5,626.22)            | 37%         |
| 415.192 · EMERGENCY MGT FICA                         | \$ 253.02              | \$ 715.00              | \$ (461.98)              | 35%         |
| 415.194 · EMERGENCY MGT UC                           | \$ 29.21               | \$ 450.00              | \$ (420.79)              | 6%          |
| 415.210 · EMERG. MGT SUPPLIES                        | \$ -                   | \$ 500.00              | \$ (500.00)              | 0%          |
| 415.213 · SM ITEMS OF EQUIP                          | \$ 235.61              | \$ 500.00              | \$ (264.39)              | 47%         |
| 415.321 · TELEPHONE                                  | \$ 1,726.73            | \$ 4,000.00            | \$ (2,273.27)            | 43%         |
| <b>Total 415.00 · EMERGENCY MANAGEMENT</b>           | <b>\$ 5,551.35</b>     | <b>\$ 15,098.00</b>    | <b>\$ (9,546.65)</b>     | <b>37%</b>  |
| <b>Total 410-419 · PUBLIC SAFETY-PERSON/PROPERTY</b> | <b>\$ 1,150,704.95</b> | <b>\$ 2,169,345.00</b> | <b>\$ (1,018,640.05)</b> | <b>53%</b>  |
| <b>420-425 · HEALTH &amp; HUMAN SERVICES</b>         |                        |                        |                          |             |
| <b>422.00 · VECTOR(ANIMAL CONTROL)</b>               |                        |                        |                          |             |
| 422.114 · ANIMAL CONTROL WAGES                       | \$ 528.41              | \$ 1,500.00            | \$ (971.59)              | 35%         |
| 422.192 · ANIMAL CONTROL FICA                        | \$ 40.43               | \$ 498.00              | \$ (457.57)              | 8%          |
| 422.194 · ANIMAL CONTROL UC                          | \$ 0.40                | \$ 300.00              | \$ (299.60)              | 0%          |
| 422.246 · ANIMAL CONTROL SUPPLY                      | \$ 260.35              | \$ 500.00              | \$ (239.65)              | 52%         |
| <b>Total 422.00 · VECTOR(ANIMAL CONTROL)</b>         | <b>\$ 829.59</b>       | <b>\$ 2,798.00</b>     | <b>\$ (1,968.41)</b>     | <b>30%</b>  |
| <b>Total 420-425 · HEALTH &amp; HUMAN SERVICES</b>   | <b>\$ 829.59</b>       | <b>\$ 2,798.00</b>     | <b>\$ (1,968.41)</b>     | <b>30%</b>  |
| <b>430-439 · PUBLIC WORKS-HWYS &amp; STREETS</b>     |                        |                        |                          |             |
| <b>430.00 · HIGHWAY MAINTENANCE</b>                  |                        |                        |                          |             |
| 430.110 · FOREMAN WAGES                              | \$ 47,978.68           | \$ 74,793.00           | \$ (26,814.32)           | 64%         |
| 430.111 · STAFF WAGES                                | \$ 107,647.04          | \$ 110,304.00          | \$ (2,656.96)            | 98%         |
| 430.121 · ROAD MASTER WAGES                          | \$ 50,519.82           | \$ 78,716.00           | \$ (28,196.18)           | 64%         |
| 430.180 · PW OVERTIME                                | \$ 23,790.41           | \$ 30,000.00           | \$ (6,209.59)            | 79%         |
| 430.192 · PW FICA                                    | \$ 17,566.91           | \$ 25,818.00           | \$ (8,251.09)            | 68%         |
| 430.194 · PW UNEMPLOYMENT INS                        | \$ 1,875.00            | \$ 3,500.00            | \$ (1,625.00)            | 54%         |
| 430.195 · PW WORKERS COMPENSATION                    | \$ 8,972.76            | \$ 25,000.00           | \$ (16,027.24)           | 36%         |
| 430.196 · PW HEALTH INSURANCE                        | \$ 70,045.32           | \$ 100,100.00          | \$ (30,054.68)           | 70%         |
| 430.197 · PW PENSION                                 | \$ 14,722.10           | \$ 16,325.00           | \$ (1,602.90)            | 90%         |
| 430.198 · PW DENTAL                                  | \$ 3,148.70            | \$ 3,090.00            | \$ 58.70                 | 102%        |
| 430.199 · PW LIFE/ DISABILITY INSUR                  | \$ 2,652.33            | \$ 3,100.00            | \$ (447.67)              | 86%         |
| 430.210 · OFFICE SUPPLIES                            | \$ 40.25               | \$ 300.00              | \$ (259.75)              | 13%         |
| 430.220 · OPERATING SUPPLIES                         | \$ 66.10               |                        |                          |             |
| 430.230 · HEATING FUEL                               | \$ 3,365.54            | \$ 3,000.00            | \$ 365.54                | 112%        |
| 430.231 · VEHICLE GAS                                | \$ 7,837.37            | \$ 800.00              | \$ 7,037.37              | 980%        |
| 430.232 · VEHICLE-DIESEL                             | \$ 16,748.59           | \$ 20,000.00           | \$ (3,251.41)            | 84%         |
| 430.246 · O'THER SERVICES SUPPLY                     | \$ 8,442.62            | \$ 5,000.00            | \$ 3,442.62              | 169%        |
| 430.251 · VEHICLE PARTS                              | \$ 15,706.09           | \$ 13,000.00           | \$ 2,706.09              | 121%        |
| 430.260 · SMALL TOOLS/MINOR EQ                       | \$ 5,047.16            | \$ 7,000.00            | \$ (1,952.84)            | 72%         |
| 430.321 · TELEPHONE                                  | \$ 800.00              | \$ 1,800.00            | \$ (1,000.00)            | 44%         |
| 430.331 · PW TRAVEL                                  | \$ 109.10              | \$ -                   | \$ 109.10                | 100%        |
| 430.361 · ELECTRIC                                   | \$ 2,212.89            | \$ 3,000.00            | \$ (787.11)              | 74%         |
| 430.451 · REPAIR/ MAINT. VEHICLE                     | \$ 19,442.32           | \$ 17,000.00           | \$ 2,442.32              | 114%        |
| 430.470 · TESTING/CERTIFICATION                      | \$ 120.00              | \$ 500.00              | \$ (380.00)              | 24%         |
| 430.740 · CAP PURCH-MACHINERY                        | \$ 86,918.74           |                        | \$ 86,918.74             | 100%        |
| <b>Total 430.00 · HIGHWAY MAINTENANCE</b>            | <b>\$ 515,775.84</b>   | <b>\$ 542,146.00</b>   | <b>\$ (26,370.16)</b>    | <b>95%</b>  |
| <b>432.00 · WINTER MAINTENANCE</b>                   |                        |                        |                          |             |
| 432.239 · SNOW REMOVAL MATERIALS                     | \$ 22,708.79           | \$ 40,000.00           | \$ (17,291.21)           | 57%         |
| 432.450 · SNOW- CONTRACTOR SERVICES                  | \$ 12,690.00           | \$ 22,000.00           | \$ (9,310.00)            | 58%         |
| <b>Total 432.00 · WINTER MAINTENANCE</b>             | <b>\$ 35,398.79</b>    | <b>\$ 62,000.00</b>    | <b>\$ (26,601.21)</b>    | <b>57%</b>  |
| <b>433.00 · TRAFFIC CONTROL DEVICES</b>              |                        |                        |                          |             |
| 433.245 · HIGHWAY SUPPLIES/TRAFFIC CALM              | \$ 2,071.00            |                        | \$ 2,071.00              | 100%        |



# West Vincent Township - General Fund

## Budget vs. Actual Worksheet

January through September 30, 2022



|  | <u>Jan - July 2022</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|------------------------|---------------|-----------------------|--------------------|
| <b>Total 433.00 · TRAFFIC CONTROL DEVICES</b>          | \$ -                   | \$ -          | \$ -                  | 0%                 |
| <b>437.00 · REPAIR OF TOOLS &amp; MACHINERY</b>        |                        |               |                       |                    |
| 437.374 · REPAIR/ MAINT. EQUIPMENT                     | \$ 678.16              | \$ 1,000.00   | \$ (321.84)           | 68%                |
| <b>Total 437.00 · REPAIR OF TOOLS &amp; MACHINERY</b>  | \$ 678.16              | \$ 1,000.00   | \$ (321.84)           | 68%                |
| <b>438.00 · REPAIRS TO ROADS &amp; BRIDGES</b>         |                        |               |                       |                    |
| 438.245 · HIGHWAY SUPPLIES/MAT                         | \$ -                   |               |                       |                    |
| 438.317 · GRAVEL ROAD MAINT.                           | \$ 33,082.42           | \$ 75,000.00  | \$ (41,917.58)        | 44%                |
| 438.318 · PAVED ROAD MAINT.                            | \$ 29,680.01           | \$ 75,000.00  | \$ (45,319.99)        | 40%                |
| 438.384 · RENTALS                                      | \$ 3,305.10            | \$ 15,000.00  | \$ (11,694.90)        | 22%                |
| 438.450 · CONTRACTED SERVICES                          | \$ 7,377.73            | \$ 50,000.00  | \$ (42,622.27)        | 15%                |
| <b>Total 438.00 · REPAIRS TO ROADS &amp; BRIDGES</b>   | \$ 73,445.26           | \$ 215,000.00 | \$ (141,554.74)       | 34%                |
| <b>Total 430-439 · PUBLIC WORKS-HWYS &amp; STREETS</b> | \$ 627,369.05          | \$ 820,146.00 | \$ (192,776.95)       | 76%                |
| <b>450-459 · CULTURE - RECREATION</b>                  |                        |               |                       |                    |
| <b>454.00 · TOWNSHIP PARK</b>                          |                        |               |                       |                    |
| 454.115 · PARKS SALARY WAGES, STAFF                    | \$ -                   | \$ 39,696.00  | \$ (39,696.00)        | 0%                 |
| 454.192 · PARKS FICA                                   | \$ -                   | \$ 3,176.00   | \$ (3,176.00)         | 0%                 |
| 454.231 · VEHICLE FUEL-GAS                             | \$ -                   | \$ 1,000.00   | \$ (1,000.00)         | 0%                 |
| 454.235 · PARK & REC. PROGRAMS                         | \$ 740.15              | \$ 3,000.00   | \$ (2,259.85)         | 25%                |
| 454.247 · COMMUNITY GARDEN                             | \$ 181.85              | \$ 2,000.00   | \$ (1,818.15)         | 9%                 |
| 454.249 · COMMUNITY DAY                                | \$ 15,024.16           | \$ 10,000.00  | \$ 5,024.16           | 150%               |
| 454.260 · SM TOOLS/MINOR EQUIP                         | \$ 812.10              | \$ 6,000.00   | \$ (5,187.90)         | 14%                |
| 454.310 · PROFESSIONAL SERVICES                        | \$ 13,800.79           | \$ -          | \$ 13,800.79          | 100%               |
| 454.317 · PARK LANDSCAPING                             | \$ 3,282.50            | \$ 12,000.00  | \$ (8,717.50)         | 27%                |
| 454.361 · PARKS ELECTRIC                               | \$ 275.29              | \$ 300.00     | \$ (24.71)            | 92%                |
| 454.372 · PARKS REP/MAIN - IMPROVE                     | \$ 2,499.88            | \$ 25,000.00  | \$ (22,500.12)        | 10%                |
| 454.374 · PARKS REP/MAIN-MACH-EQUIP                    | \$ 1,941.69            | \$ 1,000.00   | \$ 941.69             | 194%               |
| <b>Total 454.00 · TOWNSHIP PARK</b>                    | \$ 38,558.41           | \$ 103,172.00 | \$ (64,613.59)        | 37%                |
| <b>456.00 · LIBRARIES</b>                              |                        |               |                       |                    |
| 456.520 · CONTRIBUTIONS TO LIBRARIES                   | \$ -                   | \$ 1,000.00   | \$ (1,000.00)         | 0%                 |
| <b>Total 456.00 · LIBRARIES</b>                        | \$ -                   | \$ 1,000.00   | \$ (1,000.00)         | 0%                 |
| <b>Total 450-459 · CULTURE - RECREATION</b>            | \$ 38,558.41           | \$ 104,172.00 | \$ (65,613.59)        | 37%                |
| <b>460-469 · COMMUNITY DEVELOPMENT</b>                 |                        |               |                       |                    |
| <b>460.500 · COMMUNITY CONTRIBUTIONS</b>               | \$ 253.00              | \$ 9,000.00   | \$ (8,747.00)         | 3%                 |
| 461.248 · ENVIRON AD COUNCIL                           | \$ 401.80              | \$ 2,000.00   | \$ (1,598.20)         | 20%                |
| <b>462.00 · COMMUNITY DEVELOPMENT/HOUSING</b>          |                        |               |                       |                    |
| 462.361 · COMM HOUSING ELECTRICITY                     |                        | \$ 650.00     | \$ (650.00)           | 0%                 |
| 462.373 · COMM HOUSING, REPAIRS/MAINT.                 |                        | \$ 1,000.00   | \$ (1,000.00)         | 0%                 |
| 462.430 · COMM HOUSING TAXES                           | \$ 14,906.05           | \$ 10,000.00  | \$ 4,906.05           | 149%               |
| <b>Total 462.00 · COMMUNITY DEVELOPMENT/HOUSING</b>    | \$ 14,906.05           | \$ 11,650.00  | \$ 3,256.05           | 128%               |
| 465.248 · HISTORIC COMM.                               | \$ -                   | \$ 2,000.00   | \$ (2,000.00)         | 0%                 |
| <b>Total 460-469 · COMMUNITY DEVELOPMENT</b>           | \$ 15,560.85           | \$ 24,650.00  | \$ (9,089.15)         | 63%                |
| <b>470-474 · DEBT SERVICE</b>                          |                        |               |                       |                    |
| <b>471.00 · DEBT PRINCIPAL</b>                         |                        |               |                       |                    |
| 471.200 · TERM BOND/NOTE PRINCIPAL (2021)              | \$ 19,586.28           | \$ 155,000.00 | \$ (135,413.72)       | 13%                |
| 471.700 · SMALL BORROWING (SECT 409) PRIN              | \$ 8,469.36            | \$ 99,000.00  | \$ (90,530.64)        | 9%                 |
| 471.00 · DEBT PRINCIPAL - Other                        |                        |               |                       |                    |
| <b>Total 471.00 · DEBT PRINCIPAL</b>                   | \$ 28,055.64           | \$ 254,000.00 | \$ (225,944.36)       | 11%                |
| <b>472.00 · DEBT INTEREST</b>                          |                        |               |                       |                    |
| 472.100 · TERM BOND/NOTE INTEREST (2022)               | \$ -                   | \$ 123,851.00 | \$ (123,851.00)       | 0%                 |
| 472.200 · TERM BOND/NOTE INT (2021)                    | \$ 1,893.51            | \$ 12,033.00  | \$ (10,139.49)        | 16%                |
| 472.700 · SMALL BORROWING (SECT 409) INT               | \$ -                   | \$ 3,206.00   | \$ (3,206.00)         | 0%                 |
| 472.00 · DEBT INTEREST - Other                         | \$ (811.50)            |               |                       |                    |
| <b>Total 472.00 · DEBT INTEREST</b>                    | \$ 1,082.01            | \$ 139,090.00 | \$ (138,007.99)       | 1%                 |
| <b>Total 470-474 · DEBT SERVICE</b>                    | \$ 29,137.65           | \$ 393,090.00 | \$ (363,952.35)       | 7%                 |
| <b>486.00 · INSURANCE, CAUALTY &amp; SURETY</b>        |                        |               |                       |                    |
| 486.100 · INSURANCE-LIABILITY                          | \$ 279.00              | \$ -          | \$ 279.00             | 100%               |
| 486.400 · INSURANCE-PUBLIC OFFICIALS                   | \$ 3,007.65            | \$ 11,870.00  | \$ (8,862.35)         | 25%                |
| <b>Total 486.00 · INSURANCE, CAUALTY &amp; SURETY</b>  | \$ 3,286.65            | \$ 11,870.00  | \$ (8,583.35)         | 28%                |
| <b>488-489 · UNCLASSIFIED OPERATING EXP</b>            |                        |               |                       |                    |
| 489.000 · ALL OTHER UNCLASSIFIED EXP                   | \$ (5,288.73)          | \$ -          | \$ (5,288.73)         | 100%               |
| <b>Total 488-489 · UNCLASSIFIED OPERATING EXP</b>      | \$ (5,288.73)          | \$ -          | \$ (5,288.73)         | 100%               |
| <b>491-493 · OTHER FINANCING USES</b>                  |                        |               |                       |                    |
| 491.430 · TAX REFUNDS (PRIOR YR REVENUE)               | \$ 31.20               | \$ 5,000.00   | \$ (4,968.80)         | 1%                 |
| <b>492.00 · INTERFUND TRANSFERS</b>                    |                        |               |                       |                    |
| 492.32 · INTERFUND TRANSFER TO CAP EQUIP (NEW FUND FOI | \$ 210,000.00          | \$ 210,000.00 | \$ -                  | 100%               |



**West Vincent Township - General Fund**  
**Budget vs. Actual Worksheet**  
**January through September 30, 2022**



Total 492.00 · INTERFUND TRANSFERS  
 Total 491-493 · OTHER FINANCING USES

|                   | <u>Jan - July 2022</u> | <u>Budget</u>       | <u>\$ Over Budget</u>  | <u>% of Budget</u> |
|-------------------|------------------------|---------------------|------------------------|--------------------|
|                   | \$ 210,000.00          | \$ 210,000.00       | \$ -                   | 100%               |
|                   | \$ 210,031.20          | \$ 215,000.00       | \$ (4,968.80)          | 98%                |
|                   | \$ 2,895,804.63        | \$ 4,514,078.00     | \$ (1,618,273.37)      | 64%                |
| <b>Net Income</b> | <b>\$ 5,068,877.60</b> | <b>\$ 73,872.00</b> | <b>\$ 4,995,005.60</b> | <b>6,862%</b>      |

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## West Vincent Township- 05 Open Space

10/17/22

## Balance Sheet

Cash Basis

As of September 30, 2022

|   | Sep 30, 22          | Sep 30, 21          | \$ Change         | % Change       |
|---|---------------------|---------------------|-------------------|----------------|
| <b>ASSETS</b>                                 |                     |                     |                   |                |
| <b>Current Assets</b>                         |                     |                     |                   |                |
| <b>Checking/Savings</b>                       |                     |                     |                   |                |
| 103.15 · Victory-O/S Cap Res Fund -SWEEP      | 112.74              | 0.00                | 112.74            | 100.0%         |
| 103.10 · Victory-O/S Capital Reserv Fund      | 1.00                | 0.00                | 1.00              | 100.0%         |
| 102.00a · Victory OS Maintenance-SWEEP        | 679,867.13          | 0.00                | 679,867.13        | 100.0%         |
| 101.10a · Victory-OSR-SWEEP-**728             | 2,112,686.44        | 0.00                | 2,112,686.44      | 100.0%         |
| 101.00 · Victory OSR Checking-100967728       | -36,244.47          | 0.00                | -36,244.47        | -100.0%        |
| 102.00 · Victory O/SMaintenance100967744      | -94,092.50          | 0.00                | -94,092.50        | -100.0%        |
| 100.00 · S&T Open Space Maintenance           | 0.00                | 682,362.53          | -682,362.53       | -100.0%        |
| 106.00 · PLGIT OS Cap ReserveOOOO1413065      | 0.00                | 113.36              | -113.36           | -100.0%        |
| 106.10 · S&T OSR Checking (EIT MMK)           | 1.00                | 2,010,902.86        | -2,010,901.86     | -100.0%        |
| <b>Total Checking/Savings</b>                 | <b>2,662,331.34</b> | <b>2,693,378.75</b> | <b>-31,047.41</b> | <b>-1.2%</b>   |
| <b>Other Current Assets</b>                   |                     |                     |                   |                |
| 150.00 · Exchange                             | 113.37              | 0.00                | 113.37            | 100.0%         |
| 11001 · Accts Receivable - Year End           | 185,470.69          | 171,059.46          | 14,411.23         | 8.4%           |
| <b>Total Other Current Assets</b>             | <b>185,584.06</b>   | <b>171,059.46</b>   | <b>14,524.60</b>  | <b>8.5%</b>    |
| <b>Total Current Assets</b>                   | <b>2,847,915.40</b> | <b>2,864,438.21</b> | <b>-16,522.81</b> | <b>-0.6%</b>   |
| <b>TOTAL ASSETS</b>                           | <b>2,847,915.40</b> | <b>2,864,438.21</b> | <b>-16,522.81</b> | <b>-0.6%</b>   |
| <b>LIABILITIES &amp; EQUITY</b>               |                     |                     |                   |                |
| <b>Liabilities</b>                            |                     |                     |                   |                |
| <b>Current Liabilities</b>                    |                     |                     |                   |                |
| <b>Other Current Liabilities</b>              |                     |                     |                   |                |
| 230.00 · Due TO Liabilities                   |                     |                     |                   |                |
| 230.01 · Due to General Fund                  | -8,242.47           | 0.00                | -8,242.47         | -100.0%        |
| <b>Total 230.00 · Due TO Liabilities</b>      | <b>-8,242.47</b>    | <b>0.00</b>         | <b>-8,242.47</b>  | <b>-100.0%</b> |
| 130.00 · Due TO/FROM Liabilities              |                     |                     |                   |                |
| 130.32 · Due to/From Cap Equipment            | 1,446.99            | 0.00                | 1,446.99          | 100.0%         |
| <b>Total 130.00 · Due TO/FROM Liabilities</b> | <b>1,446.99</b>     | <b>0.00</b>         | <b>1,446.99</b>   | <b>100.0%</b>  |
| <b>Total Other Current Liabilities</b>        | <b>-6,795.48</b>    | <b>0.00</b>         | <b>-6,795.48</b>  | <b>-100.0%</b> |
| <b>Total Current Liabilities</b>              | <b>-6,795.48</b>    | <b>0.00</b>         | <b>-6,795.48</b>  | <b>-100.0%</b> |
| <b>Total Liabilities</b>                      | <b>-6,795.48</b>    | <b>0.00</b>         | <b>-6,795.48</b>  | <b>-100.0%</b> |
| <b>Equity</b>                                 |                     |                     |                   |                |
| 30000 · Opening Balance Equity                | 2,101,833.08        | 2,101,719.71        | 113.37            | 0.0%           |
| 32000 · Retained Earnings                     | 569,581.06          | 237,856.60          | 331,724.46        | 139.5%         |
| Net Income                                    | 183,296.74          | 524,861.90          | -341,565.16       | -65.1%         |
| <b>Total Equity</b>                           | <b>2,854,710.88</b> | <b>2,864,438.21</b> | <b>-9,727.33</b>  | <b>-0.3%</b>   |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>         | <b>2,847,915.40</b> | <b>2,864,438.21</b> | <b>-16,522.81</b> | <b>-0.6%</b>   |

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## West Vincent Township- 05 Open Space

## Profit &amp; Loss

January through May 2022

10/17/22

Cash Basis

|  | Jan - May 22      | Jan - May 21      | \$ Change          | % Change        |
|--|-------------------|-------------------|--------------------|-----------------|
| <b>Income</b>  |                   |                   |                    |                 |
| 389.000 · Miscellaneous Income                           | 2,258.49          | 0.00              | 2,258.49           | 100.0%          |
| 300-310 · Taxes  |                   |                   |                    |                 |
| 310.200 · EIT Special Levy Open Space                    | 564,806.01        | 483,071.79        | 81,734.22          | 16.9%           |
| <b>Total 300-310 · Taxes</b>                             | <b>564,806.01</b> | <b>483,071.79</b> | <b>81,734.22</b>   | <b>16.9%</b>    |
| 341-342 · Interest Rents & Royalties OS                  |                   |                   |                    |                 |
| 341.000 · Interest Earnings Open Space                   | 3,310.91          | 2,082.27          | 1,228.64           | 59.0%           |
| <b>Total 341-342 · Interest Rents &amp; Royalties OS</b> | <b>3,310.91</b>   | <b>2,082.27</b>   | <b>1,228.64</b>    | <b>59.0%</b>    |
| <b>Total Income</b>                                      | <b>570,375.41</b> | <b>485,154.06</b> | <b>85,221.35</b>   | <b>17.6%</b>    |
| <b>Expense</b>   |                   |                   |                    |                 |
| 489.00 · Miscellaneous Expense                           | 757.96            | 0.00              | 757.96             | 100.0%          |
| 406.000 · General Government Open Space                  |                   |                   |                    |                 |
| 406.210 · Office Supplies                                | 573.74            | 0.00              | 573.74             | 100.0%          |
| 406.390 · Bank Service Charge                            | 10.00             | 0.00              | 10.00              | 100.0%          |
| <b>Total 406.000 · General Government Open Space</b>     | <b>583.74</b>     | <b>0.00</b>       | <b>583.74</b>      | <b>100.0%</b>   |
| 460-469 · Community Development Open Spac                |                   |                   |                    |                 |
| 461.371 · Open Space Maintenance                         | 5,800.00          | 0.00              | 5,800.00           | 100.0%          |
| 461.710 · Open Space Aquisition                          | 424,939.81        | 0.00              | 424,939.81         | 100.0%          |
| <b>Total 460-469 · Community Development Open Spac</b>   | <b>430,739.81</b> | <b>0.00</b>       | <b>430,739.81</b>  | <b>100.0%</b>   |
| 470-474 · Debt Service Open Space                        |                   |                   |                    |                 |
| 472.000 · Debt Interest                                  | 19,199.55         | 41,227.50         | -22,027.95         | -53.4%          |
| 471.000 · Debt Principal                                 | 99,313.75         | 0.00              | 99,313.75          | 100.0%          |
| <b>Total 470-474 · Debt Service Open Space</b>           | <b>118,513.30</b> | <b>41,227.50</b>  | <b>77,285.80</b>   | <b>187.5%</b>   |
| <b>Total Expense</b>                                     | <b>550,594.81</b> | <b>41,227.50</b>  | <b>509,367.31</b>  | <b>1,235.5%</b> |
| <b>Net Income</b>  | <b>19,780.60</b>  | <b>443,926.56</b> | <b>-424,145.96</b> | <b>-95.5%</b>   |

## West Vincent Township -08 Sewer Fund

## Balance Sheet

10/17/22

As of September 30, 2022

Cash Basis

|  | Sep 30, 22       | Sep 30, 21       | \$ Change        | % Change       |
|--|------------------|------------------|------------------|----------------|
| <b>ASSETS</b>  |                  |                  |                  |                |
| <b>Current Assets</b>                                      |                  |                  |                  |                |
| <b>Checking/Savings</b>                                    |                  |                  |                  |                |
| 100.00 · S&T - COURTS AT CHESTER SPRINGS                   | -173,345.24      | 63,961.04        | -237,306.28      | -371.0%        |
| 101.00 · Victory - Sewer Fund - 20097188                   | 7,490.00         | 0.00             | 7,490.00         | 100.0%         |
| 100.10 · Victory Bank - Sewer - SWEEP                      | 241,560.40       | 0.00             | 241,560.40       | 100.0%         |
| 100.002 · BB & T - LUDWIGS CORNER PLANT (LUDWIG...)        | 510.00           | 0.00             | 510.00           | 100.0%         |
| <b>Total Checking/Savings</b>                              | <b>76,215.16</b> | <b>63,961.04</b> | <b>12,254.12</b> | <b>19.2%</b>   |
| <b>Accounts Receivable</b>                                 |                  |                  |                  |                |
| 1200 · Accounts Receivable                                 | -1,875.00        | 0.00             | -1,875.00        | -100.0%        |
| <b>Total Accounts Receivable</b>                           | <b>-1,875.00</b> | <b>0.00</b>      | <b>-1,875.00</b> | <b>-100.0%</b> |
| <b>Other Current Assets</b>                                |                  |                  |                  |                |
| 1201 · YEAR END Accounts Receivable                        | 23,106.43        | 19,866.43        | 3,240.00         | 16.3%          |
| 12000 · Undeposited Funds (Funds received, but not ye...)  | 300.00           | 0.00             | 300.00           | 100.0%         |
| <b>Total Other Current Assets</b>                          | <b>23,406.43</b> | <b>19,866.43</b> | <b>3,540.00</b>  | <b>17.8%</b>   |
| <b>Total Current Assets</b>                                | <b>97,746.59</b> | <b>83,827.47</b> | <b>13,919.12</b> | <b>16.6%</b>   |
| <b>TOTAL ASSETS</b>  | <b>97,746.59</b> | <b>83,827.47</b> | <b>13,919.12</b> | <b>16.6%</b>   |
| <b>LIABILITIES &amp; EQUITY</b>                            |                  |                  |                  |                |
| <b>Equity</b>  |                  |                  |                  |                |
| 30000 · Opening Balance Equity (Opening balances durin...) | -39,133.46       | -39,133.46       | 0.00             | 0.0%           |
| 32000 · Retained Earnings                                  | 121,792.68       | 122,094.13       | -301.45          | -0.3%          |
| Net Income   | 15,087.37        | 866.80           | 14,220.57        | 1,640.6%       |
| <b>Total Equity</b>  | <b>97,746.59</b> | <b>83,827.47</b> | <b>13,919.12</b> | <b>16.6%</b>   |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>                      | <b>97,746.59</b> | <b>83,827.47</b> | <b>13,919.12</b> | <b>16.6%</b>   |

## West Vincent Township -08 Sewer Fund

## Profit &amp; Loss

10/17/22

January through September 2022

Cash Basis

|   | Jan - Sep 22      | Jan - Sep 21      | \$ Change          | % Change        |
|---|-------------------|-------------------|--------------------|-----------------|
| <b>Income</b>                                       |                   |                   |                    |                 |
| 341.01 · Interest on Checking                       | 230.43            | 0.00              | 230.43             | 100.0%          |
| 361-379 · CHARGES FOR SERVICES- SEWER               |                   |                   |                    |                 |
| 364.00 · SEWER USE CHARGES                          |                   |                   |                    |                 |
| 364.12 · CCS SEWER USE CHARGES (CCS Reside...       | 120,419.50        | 128,182.00        | -7,762.50          | -6.1%           |
| 364.00 · SEWER USE CHARGES - Other                  | 7,480.00          | 0.00              | 7,480.00           | 100.0%          |
| <b>Total 364.00 · SEWER USE CHARGES</b>             | <b>127,899.50</b> | <b>128,182.00</b> | <b>-282.50</b>     | <b>-0.2%</b>    |
| <b>Total 361-379 · CHARGES FOR SERVICES- SEWER</b>  | <b>127,899.50</b> | <b>128,182.00</b> | <b>-282.50</b>     | <b>-0.2%</b>    |
| <b>Total Income</b>                                 | <b>128,129.93</b> | <b>128,182.00</b> | <b>-52.07</b>      | <b>0.0%</b>     |
| <b>Gross Profit</b>                                 | <b>128,129.93</b> | <b>128,182.00</b> | <b>-52.07</b>      | <b>0.0%</b>     |
| <b>Expense</b>                                      |                   |                   |                    |                 |
| 426-429 · SANITATION/ SEWER                         |                   |                   |                    |                 |
| 429.000 · SANITATION                                |                   |                   |                    |                 |
| 429.316 · CCS - ADMIN SERVICES                      | 0.00              | 1,247.70          | -1,247.70          | -100.0%         |
| 429.450 · CCS - CONTRACTED SERVICES (Pulte P...     | 25,452.05         | 126,067.50        | -100,615.45        | -79.8%          |
| <b>Total 429.000 · SANITATION</b>                   | <b>25,452.05</b>  | <b>127,315.20</b> | <b>-101,863.15</b> | <b>-80.0%</b>   |
| <b>Total 426-429 · SANITATION/ SEWER</b>            | <b>25,452.05</b>  | <b>127,315.20</b> | <b>-101,863.15</b> | <b>-80.0%</b>   |
| 488-489 · UNCLASSIFIED OP EXPENDITURES              |                   |                   |                    |                 |
| 489.000 · OTHER UNCLASSIFIED EXPENDITURES           | 280.51            | 0.00              | 280.51             | 100.0%          |
| <b>Total 488-489 · UNCLASSIFIED OP EXPENDITURES</b> | <b>280.51</b>     | <b>0.00</b>       | <b>280.51</b>      | <b>100.0%</b>   |
| 491-493 · OTHER FINANCING USES                      |                   |                   |                    |                 |
| 492.000 · INTERFUND TRANSFERS                       |                   |                   |                    |                 |
| 492.001 · INTERFUND TRANSFER TO GEN FUND            | 87,310.00         | 0.00              | 87,310.00          | 100.0%          |
| <b>Total 492.000 · INTERFUND TRANSFERS</b>          | <b>87,310.00</b>  | <b>0.00</b>       | <b>87,310.00</b>   | <b>100.0%</b>   |
| <b>Total 491-493 · OTHER FINANCING USES</b>         | <b>87,310.00</b>  | <b>0.00</b>       | <b>87,310.00</b>   | <b>100.0%</b>   |
| <b>Total Expense</b>                                | <b>113,042.56</b> | <b>127,315.20</b> | <b>-14,272.64</b>  | <b>-11.2%</b>   |
| <b>Net Income</b>                                   | <b>15,087.37</b>  | <b>866.80</b>     | <b>14,220.57</b>   | <b>1,640.6%</b> |

## West Vincent 30-Capital Road Fund

## Balance Sheet

10/17/22

As of September 30, 2022

Cash Basis

|  | Sep 30, 22          | Sep 30, 21          | \$ Change         | % Change     |
|--|---------------------|---------------------|-------------------|--------------|
| <b>ASSETS</b>                            |                     |                     |                   |              |
| Current Assets                           |                     |                     |                   |              |
| Checking/Savings                         |                     |                     |                   |              |
| 100 · Bank Accounts                      |                     |                     |                   |              |
| 100.00 · PLGIT Rd Impr-CLASS-00001413092 | 0.00                | 1,050.66            | -1,050.66         | -100.0%      |
| 101.00 · PLGIT(Savings)Rd Impr-1413092   | 0.00                | 4,628,467.65        | -4,628,467.65     | -100.0%      |
| 102.00 · Victory - Road Improvement Fund | -18,339.32          | 0.00                | -18,339.32        | -100.0%      |
| 103.00 · Victory - Road Imp Fund - SWEEP | 4,578,959.03        | 0.00                | 4,578,959.03      | 100.0%       |
| Total 100 · Bank Accounts                | 4,560,619.71        | 4,629,518.31        | -68,898.60        | -1.5%        |
| Total Checking/Savings                   | 4,560,619.71        | 4,629,518.31        | -68,898.60        | -1.5%        |
| Total Current Assets                     | 4,560,619.71        | 4,629,518.31        | -68,898.60        | -1.5%        |
| <b>TOTAL ASSETS</b>                      | <b>4,560,619.71</b> | <b>4,629,518.31</b> | <b>-68,898.60</b> | <b>-1.5%</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |                     |                   |              |
| Liabilities                              |                     |                     |                   |              |
| Current Liabilities                      |                     |                     |                   |              |
| Other Current Liabilities                |                     |                     |                   |              |
| 150.00 · Exchange                        | -4,856,838.71       | 0.00                | -4,856,838.71     | -100.0%      |
| Total Other Current Liabilities          | -4,856,838.71       | 0.00                | -4,856,838.71     | -100.0%      |
| Total Current Liabilities                | -4,856,838.71       | 0.00                | -4,856,838.71     | -100.0%      |
| Total Liabilities                        | -4,856,838.71       | 0.00                | -4,856,838.71     | -100.0%      |
| Equity                                   |                     |                     |                   |              |
| 30000 · Opening Balance Equity           | 4,856,838.71        | 0.00                | 4,856,838.71      | 100.0%       |
| 32000 · Retained Earnings                | 5,226,737.83        | 4,739,440.70        | 487,297.13        | 10.3%        |
| Net Income                               | -666,118.12         | -109,922.39         | -556,195.73       | -506.0%      |
| Total Equity                             | 9,417,458.42        | 4,629,518.31        | 4,787,940.11      | 103.4%       |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>4,560,619.71</b> | <b>4,629,518.31</b> | <b>-68,898.60</b> | <b>-1.5%</b> |

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## West Vincent 30-Capital Road Fund

10/17/22

## Profit &amp; Loss

Cash Basis

January through September 2022

|  | Jan - Sep 22       | Jan - Sep 21       | \$ Change          | % Change         |
|--|--------------------|--------------------|--------------------|------------------|
| <b>Income</b>  |                    |                    |                    |                  |
| 341-342 · Interest, Rents, or Royalties                  |                    |                    |                    |                  |
| 341.00 · Interest - Capital Road                         | 22,846.02          | 1,683.08           | 21,162.94          | 1,257.4%         |
| <b>Total 341-342 · Interest, Rents, or Royalties</b>     | <b>22,846.02</b>   | <b>1,683.08</b>    | <b>21,162.94</b>   | <b>1,257.4%</b>  |
| <b>Total Income</b>                                      | <b>22,846.02</b>   | <b>1,683.08</b>    | <b>21,162.94</b>   | <b>1,257.4%</b>  |
| <b>Expense</b>   |                    |                    |                    |                  |
| 400-409 · General Government                             |                    |                    |                    |                  |
| 406.21 · Office Supplies                                 | 280.51             | 76.59              | 203.92             | 266.3%           |
| 408.66 · Capital Road Engineering Fees                   | 302,578.76         | 110,187.38         | 192,391.38         | 174.6%           |
| <b>Total 400-409 · General Government</b>                | <b>302,859.27</b>  | <b>110,263.97</b>  | <b>192,595.30</b>  | <b>174.7%</b>    |
| 430-439 · Public Works - Hwys & Streets                  |                    |                    |                    |                  |
| 430.61 · Contracted Road & Bridge Projec                 | 386,104.87         | 1,341.50           | 384,763.37         | 28,681.6%        |
| <b>Total 430-439 · Public Works - Hwys &amp; Streets</b> | <b>386,104.87</b>  | <b>1,341.50</b>    | <b>384,763.37</b>  | <b>28,681.6%</b> |
| <b>Total Expense</b>                                     | <b>688,964.14</b>  | <b>111,605.47</b>  | <b>577,358.67</b>  | <b>517.3%</b>    |
| <b>Net Income</b>  | <b>-666,118.12</b> | <b>-109,922.39</b> | <b>-556,195.73</b> | <b>-506.0%</b>   |

## West Vincent 31 Capital Project Reserve

## Balance Sheet

As of September 30, 2022

|  | Sep 30, 22          | Sep 30, 21        | \$ Change           | % Change       |
|--|---------------------|-------------------|---------------------|----------------|
| <b>ASSETS</b>                            |                     |                   |                     |                |
| Current Assets                           |                     |                   |                     |                |
| Checking/Savings                         |                     |                   |                     |                |
| 100.00 · S&T Cap Project Res. 0017051897 | 0.00                | 679,108.54        | -679,108.54         | -100.0%        |
| 103.00 · Victory Cap Proj Res100967760   | 1.00                | 0.00              | 1.00                | 100.0%         |
| 103.10 · Victory-CapRes-SWEEP-200967797  | 2,425,236.14        | 0.00              | 2,425,236.14        | 100.0%         |
| <b>Total Checking/Savings</b>            | <b>2,425,237.14</b> | <b>679,108.54</b> | <b>1,746,128.60</b> | <b>257.1%</b>  |
| <b>Total Current Assets</b>              | <b>2,425,237.14</b> | <b>679,108.54</b> | <b>1,746,128.60</b> | <b>257.1%</b>  |
| <b>TOTAL ASSETS</b>                      | <b>2,425,237.14</b> | <b>679,108.54</b> | <b>1,746,128.60</b> | <b>257.1%</b>  |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |                   |                     |                |
| Liabilities                              |                     |                   |                     |                |
| Current Liabilities                      |                     |                   |                     |                |
| Accounts Payable                         |                     |                   |                     |                |
| 20000 · Accounts Payable                 |                     |                   |                     |                |
| 20001 · Accounts Payable YEAR END        | 44,708.96           | 44,708.96         | 0.00                | 0.0%           |
| <b>Total 20000 · Accounts Payable</b>    | <b>44,708.96</b>    | <b>44,708.96</b>  | <b>0.00</b>         | <b>0.0%</b>    |
| <b>Total Accounts Payable</b>            | <b>44,708.96</b>    | <b>44,708.96</b>  | <b>0.00</b>         | <b>0.0%</b>    |
| Other Current Liabilities                |                     |                   |                     |                |
| 230.00 · Due to Other Funds              |                     |                   |                     |                |
| 230.01 · Due to General Fund             | -259.63             | 0.00              | -259.63             | -100.0%        |
| <b>Total 230.00 · Due to Other Funds</b> | <b>-259.63</b>      | <b>0.00</b>       | <b>-259.63</b>      | <b>-100.0%</b> |
| <b>Total Other Current Liabilities</b>   | <b>-259.63</b>      | <b>0.00</b>       | <b>-259.63</b>      | <b>-100.0%</b> |
| <b>Total Current Liabilities</b>         | <b>44,449.33</b>    | <b>44,708.96</b>  | <b>-259.63</b>      | <b>-0.6%</b>   |
| <b>Total Liabilities</b>                 | <b>44,449.33</b>    | <b>44,708.96</b>  | <b>-259.63</b>      | <b>-0.6%</b>   |
| Equity                                   |                     |                   |                     |                |
| 32000 · Retained Earnings                | 2,384,677.91        | 633,459.91        | 1,751,218.00        | 276.5%         |
| Net Income                               | -3,890.10           | 939.67            | -4,829.77           | -514.0%        |
| <b>Total Equity</b>                      | <b>2,380,787.81</b> | <b>634,399.58</b> | <b>1,746,388.23</b> | <b>275.3%</b>  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>2,425,237.14</b> | <b>679,108.54</b> | <b>1,746,128.60</b> | <b>257.1%</b>  |

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 10/14/22  
 Cash Basis

**West Vincent 31 Capital Project Reserve**  
**Profit & Loss**  
 January through July 2022

|  | Jan - Jul 22     | Jan - Jul 21  | \$ Change        | % Change       |
|--|------------------|---------------|------------------|----------------|
| <b>Income</b>  |                  |               |                  |                |
| 341-342 · Interest, Rents, or Royalties              |                  |               |                  |                |
| 341.00 · Interest                                    | 7,576.84         | 769.49        | 6,807.35         | 884.7%         |
| <b>Total 341-342 · Interest, Rents, or Royalties</b> | <b>7,576.84</b>  | <b>769.49</b> | <b>6,807.35</b>  | <b>884.7%</b>  |
| <b>Total Income</b>                                  | <b>7,576.84</b>  | <b>769.49</b> | <b>6,807.35</b>  | <b>884.7%</b>  |
| <b>Expense</b>                                       |                  |               |                  |                |
| 400-409 · General Government                         |                  |               |                  |                |
| 406.21 · Office Supplies                             | 286.87           | 0.00          | 286.87           | 100.0%         |
| 406.39 · Bank Service Charge                         | 25.00            | 0.00          | 25.00            | 100.0%         |
| 408.45 · Contracted Services                         | 3,284.05         | 0.00          | 3,284.05         | 100.0%         |
| <b>Total 400-409 · General Government</b>            | <b>3,595.92</b>  | <b>0.00</b>   | <b>3,595.92</b>  | <b>100.0%</b>  |
| 408.310 · Engineering Services                       | 7,103.87         | 0.00          | 7,103.87         | 100.0%         |
| <b>Total Expense</b>                                 | <b>10,699.79</b> | <b>0.00</b>   | <b>10,699.79</b> | <b>100.0%</b>  |
| <b>Net Income</b>                                    | <b>-3,122.95</b> | <b>769.49</b> | <b>-3,892.44</b> | <b>-505.9%</b> |

## West Vincent 33 ARPA Funds

## Balance Sheet

10/17/22

As of September 30, 2022

Cash Basis

|  | Sep 30, 22        | Sep 30, 21        | \$ Change         | % Change      |
|--|-------------------|-------------------|-------------------|---------------|
| <b>ASSETS</b>                                  |                   |                   |                   |               |
| Current Assets                                 |                   |                   |                   |               |
| Checking/Savings                               |                   |                   |                   |               |
| 100.00 · Banks (Covid Relief Funds)            |                   |                   |                   |               |
| 100.10 · PLGIT Class (Checking)                | 0.00              | 11.13             | -11.13            | -100.0%       |
| 100.20 · PLGIT Prime (Savings)                 | 0.00              | 309,359.48        | -309,359.48       | -100.0%       |
| 100.30 · Victory Bank - ARPA                   | 310,328.94        | 0.00              | 310,328.94        | 100.0%        |
| 100.40 · Victory Bank - ARPA - SWEEP           | 310,579.53        | 0.00              | 310,579.53        | 100.0%        |
| Total 100.00 · Banks (Covid Relief Funds)      | 620,908.47        | 309,370.61        | 311,537.86        | 100.7%        |
| Total Checking/Savings                         | 620,908.47        | 309,370.61        | 311,537.86        | 100.7%        |
| Total Current Assets                           | 620,908.47        | 309,370.61        | 311,537.86        | 100.7%        |
| <b>TOTAL ASSETS</b>                            | <b>620,908.47</b> | <b>309,370.61</b> | <b>311,537.86</b> | <b>100.7%</b> |
| <b>LIABILITIES &amp; EQUITY</b>                |                   |                   |                   |               |
| Equity   |                   |                   |                   |               |
| 32000 · Unrestricted Net Assets (Other Income) | 309,402.40        | 0.00              | 309,402.40        | 100.0%        |
| Net Income                                     | 311,506.07        | 309,370.61        | 2,135.46          | 0.7%          |
| Total Equity                                   | 620,908.47        | 309,370.61        | 311,537.86        | 100.7%        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>          | <b>620,908.47</b> | <b>309,370.61</b> | <b>311,537.86</b> | <b>100.7%</b> |

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10/17/22

Cash Basis

## West Vincent 33 ARPA Funds

### Profit & Loss

January through September 2022

|   | <u>Jan - Sep 22</u>      | <u>Jan - Sep 21</u>      | <u>\$ Change</u>       | <u>% Change</u>    |
|---|--------------------------|--------------------------|------------------------|--------------------|
| <b>Income</b>   |                          |                          |                        |                    |
| 341.00 · Interest Earnings                              | 1,458.64                 | 20.75                    | 1,437.89               | 6,929.6%           |
| 352.00 · Fed Shared Rev & Entitlements                  |                          |                          |                        |                    |
| 352.53 · ARPA COVID-19 Relief Funds                     | 310,327.94               | 309,349.86               | 978.08                 | 0.3%               |
| <b>Total 352.00 · Fed Shared Rev &amp; Entitlements</b> | <u>310,327.94</u>        | <u>309,349.86</u>        | <u>978.08</u>          | <u>0.3%</u>        |
| <b>Total Income</b>                                     | <u>311,786.58</u>        | <u>309,370.61</u>        | <u>2,415.97</u>        | <u>0.8%</u>        |
| <b>Expense</b>  |                          |                          |                        |                    |
| 406.00 · General Government                             |                          |                          |                        |                    |
| 406.21 · Office Supplies                                | 280.51                   | 0.00                     | 280.51                 | 100.0%             |
| <b>Total 406.00 · General Government</b>                | <u>280.51</u>            | <u>0.00</u>              | <u>280.51</u>          | <u>100.0%</u>      |
| <b>Total Expense</b>                                    | <u>280.51</u>            | <u>0.00</u>              | <u>280.51</u>          | <u>100.0%</u>      |
| <b>Net Income</b>                                       | <u><u>311,506.07</u></u> | <u><u>309,370.61</u></u> | <u><u>2,135.46</u></u> | <u><u>0.7%</u></u> |

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## West Vincent - 35 State/Liq Fuels Fund

## Balance Sheet

As of July 31, 2022

10/17/22

Cash Basis

|  | Jul 31, 22        | Jul 31, 21        | \$ Change         | % Change     |
|--|-------------------|-------------------|-------------------|--------------|
| <b>ASSETS</b>                              |                   |                   |                   |              |
| Current Assets                             |                   |                   |                   |              |
| Checking/Savings                           |                   |                   |                   |              |
| 100.000 · Bank Accounts                    |                   |                   |                   |              |
| 100.100 · PLGIT Class STATE FUND Checki... | 0.00              | 200.51            | -200.51           | -100.0%      |
| 100.200 · PLGIT Prime STATE FUND -Savin... | 0.00              | 260,035.55        | -260,035.55       | -100.0%      |
| 100.300 · Victory Bank - Liquid Fuels      | -299,999.00       | 0.00              | -299,999.00       | -100.0%      |
| 100.400 · Victory - Liquid Fuels - SWEEP   | 355,712.89        | 0.00              | 355,712.89        | 100.0%       |
| Total 100.000 · Bank Accounts              | 55,713.89         | 260,236.06        | -204,522.17       | -78.6%       |
| Total Checking/Savings                     | 55,713.89         | 260,236.06        | -204,522.17       | -78.6%       |
| Other Current Assets                       |                   |                   |                   |              |
| 230.35 · Due to Liquid Fuels               | 355,208.21        | 0.00              | 355,208.21        | 100.0%       |
| Total Other Current Assets                 | 355,208.21        | 0.00              | 355,208.21        | 100.0%       |
| Total Current Assets                       | 410,922.10        | 260,236.06        | 150,686.04        | 57.9%        |
| <b>TOTAL ASSETS</b>                        | <b>410,922.10</b> | <b>260,236.06</b> | <b>150,686.04</b> | <b>57.9%</b> |
| <b>LIABILITIES &amp; EQUITY</b>            |                   |                   |                   |              |
| Equity                                     |                   |                   |                   |              |
| 30000 · Opening Balance Equity             | 355,208.21        | 0.00              | 355,208.21        | 100.0%       |
| 32000 · Retained Earnings                  | 80,888.56         | 21,933.71         | 58,954.85         | 268.8%       |
| Net Income                                 | -25,174.67        | 238,302.35        | -263,477.02       | -110.6%      |
| Total Equity                               | 410,922.10        | 260,236.06        | 150,686.04        | 57.9%        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>      | <b>410,922.10</b> | <b>260,236.06</b> | <b>150,686.04</b> | <b>57.9%</b> |

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## West Vincent - 35 State/Liq Fuels Fund

10/17/22

## Profit &amp; Loss

Cash Basis

January through September 2022

|  | Jan - Sep 22        | Jan - Sep 21      | \$ Change         | % Change        |
|--|---------------------|-------------------|-------------------|-----------------|
| <b>Income</b>  |                     |                   |                   |                 |
| 389.01 · Liquid Fuels Reimbursement                      | 740,454.88          | 0.00              | 740,454.88        | 100.0%          |
| 341.00 · INTEREST - LIQUID FUEL FUND                     | 1,227.31            | 59.83             | 1,167.48          | 1,951.3%        |
| 355.02 · STATE LIQUID FUELS TAX                          | 271,563.36          | 235,074.39        | 36,488.97         | 15.5%           |
| 355.03 · STATE TURN BACK FUND                            | 4,480.00            | 4,480.00          | 0.00              | 0.0%            |
| <b>Total Income</b>                                      | <b>1,017,725.55</b> | <b>239,614.22</b> | <b>778,111.33</b> | <b>324.7%</b>   |
| <b>Expense</b>   |                     |                   |                   |                 |
| 400-409 · GENERAL GOVERNMENT                             |                     |                   |                   |                 |
| 406.210 · Office Supplies                                | 355.98              | 0.00              | 355.98            | 100.0%          |
| <b>Total 400-409 · GENERAL GOVERNMENT</b>                | <b>355.98</b>       | <b>0.00</b>       | <b>355.98</b>     | <b>100.0%</b>   |
| 430-439 · PUBLIC WORKS-HWYS,RDS,BRDGS                    |                     |                   |                   |                 |
| 433.000 · TRAFFIC CONTROL DEVICES                        |                     |                   |                   |                 |
| 433.361 · ELECTRICITY                                    | 46.05               | 128.86            | -82.81            | -64.3%          |
| 433.450 · TRAFFIC LT -CONT SERV                          | 1,877.00            | 1,203.00          | 674.00            | 56.0%           |
| <b>Total 433.000 · TRAFFIC CONTROL DEVICES</b>           | <b>1,923.05</b>     | <b>1,331.86</b>   | <b>591.19</b>     | <b>44.4%</b>    |
| 439.000 · HWY CONSTR & REBUILD PROJECTS                  |                     |                   |                   |                 |
| 439.450 · CONTRACTED ROAD REPAIRS- STATE                 | 300,000.00          | 179,292.00        | 120,708.00        | 67.3%           |
| <b>Total 439.000 · HWY CONSTR &amp; REBUILD PROJE...</b> | <b>300,000.00</b>   | <b>179,292.00</b> | <b>120,708.00</b> | <b>67.3%</b>    |
| <b>Total 430-439 · PUBLIC WORKS-HWYS,RDS,BRDGS</b>       | <b>301,923.05</b>   | <b>180,623.86</b> | <b>121,299.19</b> | <b>67.2%</b>    |
| <b>Total Expense</b>                                     | <b>302,279.03</b>   | <b>180,623.86</b> | <b>121,655.17</b> | <b>67.4%</b>    |
| <b>Net Income</b>  | <b>715,446.52</b>   | <b>58,990.36</b>  | <b>656,456.16</b> | <b>1,112.8%</b> |

## WEST VINCENT 32 Capital Equipment

## Balance Sheet

10/17/22

As of September 30, 2022

Accrual Basis

|   | Sep 30, 22        | Sep 30, 21        | \$ Change         | % Change     |
|---|-------------------|-------------------|-------------------|--------------|
| <b>ASSETS</b>                             |                   |                   |                   |              |
| Current Assets                            |                   |                   |                   |              |
| Checking/Savings                          |                   |                   |                   |              |
| 100.10 · S&T Capital Equip-043306855      | -709,094.19       | 462,219.78        | -1,171,313.97     | -253.4%      |
| 100.20 · Victory-Capital Equip-200968343  | 1,991.00          | 0.00              | 1,991.00          | 100.0%       |
| 100.300 · Victory-Cap Equip Chk-100967... | -75,236.08        | 0.00              | -75,236.08        | -100.0%      |
| 100.40 · Victory-Cap EquipSweep200967...  | 875,277.35        | 0.00              | 875,277.35        | 100.0%       |
| Total Checking/Savings                    | 92,938.08         | 462,219.78        | -369,281.70       | -79.9%       |
| Other Current Assets                      |                   |                   |                   |              |
| 130.01 · Due from General Fund            | 353,755.78        | 0.00              | 353,755.78        | 100.0%       |
| Total Other Current Assets                | 353,755.78        | 0.00              | 353,755.78        | 100.0%       |
| Total Current Assets                      | 446,693.86        | 462,219.78        | -15,525.92        | -3.4%        |
| <b>TOTAL ASSETS</b>                       | <b>446,693.86</b> | <b>462,219.78</b> | <b>-15,525.92</b> | <b>-3.4%</b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                   |                   |                   |              |
| Equity                                    |                   |                   |                   |              |
| 32000 · Retained Earnings                 | 451,434.31        | 0.00              | 451,434.31        | 100.0%       |
| Net Income                                | -4,740.45         | 462,219.78        | -466,960.23       | -101.0%      |
| Total Equity                              | 446,693.86        | 462,219.78        | -15,525.92        | -3.4%        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>     | <b>446,693.86</b> | <b>462,219.78</b> | <b>-15,525.92</b> | <b>-3.4%</b> |

**WEST VINCENT 32 Capital Equipment**  
**Profit & Loss Prev Year Comparison**  
 January through September 2022

10/17/22

Accrual Basis

|   | Jan - Sep 22      | Jan - Sep 21      | \$ Change          | % Change       |
|---|-------------------|-------------------|--------------------|----------------|
| <b>Income</b>                                       |                   |                   |                    |                |
| 341.00 · Interest - Capital Equip. Res.             | 980.38            | 35.33             | 945.05             | 2,674.9%       |
| 391.00 · Proceeds of Gen. Fixed Asset               | 0.00              | 19,100.00         | -19,100.00         | -100.0%        |
| 392.01 · Transfer from General Fund                 | 210,000.00        | 123,000.00        | 87,000.00          | 70.7%          |
| 393.00 · Bank Note Proceeds                         | 0.00              | 500,000.00        | -500,000.00        | -100.0%        |
| <b>Total Income</b>                                 | <b>210,980.38</b> | <b>642,135.33</b> | <b>-431,154.95</b> | <b>-67.1%</b>  |
| <b>Expense</b>                                      |                   |                   |                    |                |
| 406.00 · General Government                         |                   |                   |                    |                |
| 406.210 · Office Supplies                           | 286.87            | 130.58            | 156.29             | 119.7%         |
| 406.390 · Bank Services/Charges                     | 0.30              | 15.00             | -14.70             | -98.0%         |
| <b>Total 406.00 · General Government</b>            | <b>287.17</b>     | <b>145.58</b>     | <b>141.59</b>      | <b>97.3%</b>   |
| 407.00 · Data Processing Cap Purchases              |                   |                   |                    |                |
| 407.22 · IT Capital Purch - Computers               | 35,490.99         | 0.00              | 35,490.99          | 100.0%         |
| 407.27 · IT Cap Purch - Software/Train.             | 4,509.95          | 0.00              | 4,509.95           | 100.0%         |
| <b>Total 407.00 · Data Processing Cap Purchases</b> | <b>40,000.94</b>  | <b>0.00</b>       | <b>40,000.94</b>   | <b>100.0%</b>  |
| 410.00 · Police Capital Purchases                   |                   |                   |                    |                |
| 410.740 · Capital Purch.-Vehicles/Machine           | 87,129.22         | 101,184.19        | -14,054.97         | -13.9%         |
| <b>Total 410.00 · Police Capital Purchases</b>      | <b>87,129.22</b>  | <b>101,184.19</b> | <b>-14,054.97</b>  | <b>-13.9%</b>  |
| 430.00 · Public Works Cap Purchases                 |                   |                   |                    |                |
| 430.740 · Capital Purch-Vehicles/Machine            | 70,688.00         | 74,034.00         | -3,346.00          | -4.5%          |
| 430.750 · Capital Purch-Minor Equip.                | 17,615.50         | 169.28            | 17,446.22          | 10,306.1%      |
| <b>Total 430.00 · Public Works Cap Purchases</b>    | <b>88,303.50</b>  | <b>74,203.28</b>  | <b>14,100.22</b>   | <b>19.0%</b>   |
| 471.472 · Debt Service                              |                   |                   |                    |                |
| 471.00 · Debt Service Principal                     | 0.00              | 2,500.00          | -2,500.00          | -100.0%        |
| 472.00 · Debt Service Interest                      | 0.00              | 1,882.50          | -1,882.50          | -100.0%        |
| <b>Total 471.472 · Debt Service</b>                 | <b>0.00</b>       | <b>4,382.50</b>   | <b>-4,382.50</b>   | <b>-100.0%</b> |
| <b>Total Expense</b>                                | <b>215,720.83</b> | <b>179,915.55</b> | <b>35,805.28</b>   | <b>19.9%</b>   |
| <b>Net Income</b>                                   | <b>-4,740.45</b>  | <b>462,219.78</b> | <b>-466,960.23</b> | <b>-101.0%</b> |

## West Vincent Township-Escrow

10/17/22

## Balance Sheet

Cash Basis

As of September 30, 2022

|   | Sep 30, 22        | Sep 30, 21        | \$ Change          | % Change       |
|---|-------------------|-------------------|--------------------|----------------|
| <b>ASSETS</b>                                       |                   |                   |                    |                |
| Current Assets                                      |                   |                   |                    |                |
| Checking/Savings                                    |                   |                   |                    |                |
| S&T Main Escrow Account (All Escrows with Interest) | 0.00              | 317,107.10        | -317,107.10        | -100.0%        |
| Total Checking/Savings                              | 0.00              | 317,107.10        | -317,107.10        | -100.0%        |
| Other Current Assets                                |                   |                   |                    |                |
| 130.01 · Due from General Fund                      | -0.03             | 0.00              | -0.03              | -100.0%        |
| 156.00 · Escrow Deposit                             | -13,200.00        | 0.00              | -13,200.00         | -100.0%        |
| Total Other Current Assets                          | -13,200.03        | 0.00              | -13,200.03         | -100.0%        |
| Total Current Assets                                | -13,200.03        | 317,107.10        | -330,307.13        | -104.2%        |
| <b>TOTAL ASSETS</b>                                 | <b>-13,200.03</b> | <b>317,107.10</b> | <b>-330,307.13</b> | <b>-104.2%</b> |
| <b>LIABILITIES &amp; EQUITY</b>                     |                   |                   |                    |                |
| Liabilities   |                   |                   |                    |                |
| Current Liabilities                                 |                   |                   |                    |                |
| Other Current Liabilities                           |                   |                   |                    |                |
| Sub Escrow Accounts                                 | 294,427.93        | 317,107.10        | -22,679.17         | -7.2%          |
| 230.001 · DUE TO GENERAL FUND                       | -307,640.08       | 0.00              | -307,640.08        | -100.0%        |
| Total Other Current Liabilities                     | -13,212.15        | 317,107.10        | -330,319.25        | -104.2%        |
| Total Current Liabilities                           | -13,212.15        | 317,107.10        | -330,319.25        | -104.2%        |
| Total Liabilities                                   | -13,212.15        | 317,107.10        | -330,319.25        | -104.2%        |
| Equity  |                   |                   |                    |                |
| Net Income  | 12.12             | 0.00              | 12.12              | 100.0%         |
| Total Equity  | 12.12             | 0.00              | 12.12              | 100.0%         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>               | <b>-13,200.03</b> | <b>317,107.10</b> | <b>-330,307.13</b> | <b>-104.2%</b> |