

Charleston Township

Trial Balance

As of December 31, 2024

	Dec 31, 24	
	Debit	Credit
100 · Checking	1,404,287.27	
101 · Impact Fee	330,644.49	
104 · American Rescue Plan	200,772.34	
110 · Petty Cash	0.00	
210 · Federal Income Tax	0.00	
211 · Social Security (FICA)	0.00	
212 · Earned Income Tax (EIT)		527.20
213 · Medical Withholding	0.00	
214 · 457 PLAN	0.00	
215 · Vision Insurance Employee paid	0.00	
217 · State Income Tax	3.47	
219 · Occp tax	0.00	
221 · PA Unemployment		161.63
222 · Uniform Withholding	0.00	
223 · X - Mas Clubs	0.00	
24000 · Payroll Liabilities	0.00	
279 · Fund Balance		2,149,111.13
301.10 · R.E. Tax (Current Year)		29,911.37
301.11 · RET Discount		355,182.22
301.12 · RET Penalty		7,133.07
301.20 · R.E. Tax (Prior Year)		4,376.19
301.30 · R.E. (Delinquent)		12,464.62
310.10 · R.E. Transfer Tax		41,766.39
310.21 · E.I.T. (Current Year)		351,200.49
310.51 · LST - Current		7,599.89
320. · Licenses and Permits (Disposal):322.30 · Driveway Permits		300.00
330 · Fines:331.12 · Fines and Forfeits Local		1,109.17
340 · Interest Rents:341 · Interest Earnings		80,084.44
340 · Interest Rents:342 · Rent		20.62
350 · Intergovt Revenue:355.07 · Foreign Fire Ins. Premium Tax		22,934.84
350 · Intergovt Revenue:356.02 · Game Comission		464.40
355.09 · Marcellus Shale Impact Fee Dist		265,955.93
360 · Charge for Service		1,480.00
360 · Charge for Service:361.30 · Zoning/Subdivision		2,005.00
360 · Charge for Service:362.41 · Building Permits		4,426.41
360 · Charge for Service:362.46 · Short Term Vac. Rental		600.00
360 · Charge for Service:363.99 · Charges for Services		9,351.80
364 · Sanitation		11,425.00
364.02 · Due from Sewer Wage		16,406.94
380 · Miscellaneous Income		45.43
395 · Refund Prior Years		17,224.13
400 · Gen Govt:400.11 · E/A Off. Meeting Pay	2,700.00	
402 · Auditing Service:402.11 · Auditors Wages	420.00	
402 · Auditing Service:402.30 · Bank Charges	41.55	
403 · Tax Collection:403.11 · Tax Collector Wages	22,204.39	
403 · Tax Collection:403.20 · Tax Collector Supplies/Postage	1,062.91	
404.31 · Lawyer/Professional Services	5,129.57	
405 · Secretary:405.12 · Sec/Treas. Wages	27,501.06	
405 · Secretary:405.15 · Secretary Meeting Pay	500.00	
405 · Secretary:405.20 · Sec./Treas. Supplies/Postage	13,000.82	
405 · Secretary:405.32 · Telephone	2,198.26	
405 · Secretary:405.33 · Sec./Treas. Transportation	846.79	
405 · Secretary:405.34 · Sec./Treas. Advertising	1,423.55	
405 · Secretary:405.42 · Dues & Subscriptions	1,487.00	
409 · Gov Buildings:409.20 · Building Supplies	2,205.61	
409 · Gov Buildings:409.36 · Building Public Utility	7,213.74	
409 · Gov Buildings:409.37 · Building Repairs & Maintenance	539.77	
409 · Gov Buildings:409.45 · Contracted - Dumpster	16,282.63	
410 · Public Safety:411.45 · Fire - Contracted	82,559.05	
410 · Public Safety:413.12 · Building Permit Commission	3,319.81	
410 · Public Safety:414.30 · Short Term Vac. Rental	300.00	
420 · Health & Welfare:429.13 · Sewer Wages	20,002.15	
420 · Health & Welfare:429.45 · Contracted Services/Sanitation	11,050.00	
430 · Highways Roads Streets:430.26 · Small tools & Minor Equip	0.00	

10/21/24

Charleston Township

Trial Balance

As of December 31, 2024

	Dec 31, 24	
	Debit	Credit
430 · Highways Roads Streets:430.32 · Communications - Radio	2,206.96	
430 · Highways Roads Streets:430.74 · Major Equipment	162,624.73	
430 · Highways Roads Streets:432.13 · 432.13 Snow Wages	20,226.23	
430 · Highways Roads Streets:432.24 · Snow Highway Supplies	13,590.23	
430 · Highways Roads Streets:437.13 · 437.13 Repair Wages	24,428.50	
430 · Highways Roads Streets:437.37 · Repair & Maint Services	73,072.26	
430 · Highways Roads Streets:438 · Fuel	34,145.52	
430 · Highways Roads Streets:438.13 · 438.13 Road Wages	141,621.65	
430 · Highways Roads Streets:438.24 · Road Supplies	569,479.44	
441.13 · Cemetery Wages	5,525.00	
481.10 · Employee Benefit FICA	18,913.37	
481.20 · Employee Benefit Med Care	4,423.31	
481.30 · Employee Benefits (UC)	1,554.16	
484.00 · Employee Benefits Workmans Comp	15,099.25	
486.00 · Auto/Liab Insurance	20,573.00	
487.00 · employee Benefit/Cdl	215.00	
487.152 · Dental Insurance	3,349.46	
487.153 · Employee Benefits Disability	2,025.06	
487.156 · Employee Benefits Health Ins.	85,142.44	
487.158 · Life Insurance	61.80	
487.160 · Pension	700.00	
487.172 · Employee Benefits Vac Wages	30,157.34	
487.173 · Holiday Wage	6,148.34	
491 · Refund of Prior Year Income	289.03	
TOTAL	<u>3,393,268.31</u>	<u>3,393,268.31</u>

2:48 PM

10/21/24

Cash Basis

Charleston Township

Budget New

January 2024 through December 2025

	2024		2025	
	Jan - Dec 24	Budget	Jan - Dec 25	Budget
Income				
301.10 · R.E. Tax (Current Year)	29,911.37	40,000.00	0.00	40,000.00
301.11 · RET Discount	355,182.22	350,000.00	0.00	355,000.00
301.12 · RET Penalty	7,133.07	15,000.00	0.00	15,000.00
301.20 · R.E. Tax (Prior Year)	4,376.19	6,000.00	0.00	5,500.00
301.30 · R.E. (Delinquent)	12,464.62	20,000.00	0.00	15,000.00
310.10 · R.E. Transfer Tax	41,766.39	61,000.00	0.00	50,000.00
310.21 · E.I.T. (Current Year)	351,200.49	350,000.00	0.00	369,245.00
310.51 · LST - Current	7,599.89	7,500.00	0.00	7,500.00
320. · Licenses and Permits (Disposal)				
321.32 · Junk Yard Licenses	0.00	50.00	0.00	50.00
322.30 · Driveway Permits	300.00	400.00	0.00	400.00
322.82 · Roadway Permits	0.00	70.00	0.00	70.00
Total 320. · Licenses and Permits (Disposal)	300.00	520.00	0.00	520.00
330 · Fines				
331.12 · Fines and Forfeits Local	1,109.17	750.00	0.00	750.00
Total 330 · Fines	1,109.17	750.00	0.00	750.00
340 · Interest Rents				
341 · Interest Earnings	80,084.44	40,000.00	0.00	55,000.00
342 · Rent	20.62	50.00	0.00	50.00
342.43 · Rent Machinery & Equipment	0.00	150.00	0.00	150.00
Total 340 · Interest Rents	80,105.06	40,200.00	0.00	55,200.00
350 · Intergovt Revenue				
355.01 · Public Utility Realty Tax	0.00	900.00	0.00	900.00
355.04 · Alcoholic Bev Licenses	0.00	150.00	0.00	150.00
355.05 · Pension Income	0.00	15,000.00	0.00	10,000.00
355.07 · Foreign Fire Ins. Premium Tax	22,934.84	23,000.00	0.00	23,000.00
356.02 · Game Comission	464.40	185.00	0.00	185.00
Total 350 · Intergovt Revenue	23,399.24	39,235.00	0.00	34,235.00
351 · American Rescue Covid 19	0.00	0.00	0.00	
355.09 · Marcellus Shale Impact Fee Dist	265,955.93	313,045.00	0.00	300,000.00
355.99 · All Other Shared Revenues And E	0.00	50.00	0.00	50.00
360 · Charge for Service				
361.30 · Zoning/Subdivision	2,005.00	3,000.00	0.00	3,000.00
362.41 · Building Permits	4,426.41	10,000.00	0.00	10,000.00
362.46 · Short Term Vac. Rental	600.00	500.00	0.00	500.00
363.99 · Charges for Services	9,351.80	20,000.00	0.00	2,000.00
360 · Charge for Service - Other	1,480.00		0.00	
Total 360 · Charge for Service	17,863.21	33,500.00	0.00	15,500.00
364 · Sanitation	11,425.00	15,000.00	0.00	15,000.00
364.02 · Due from Sewer Wage	16,406.94	40,000.00	0.00	40,000.00
380 · Miscellaneous Income	45.43	50.00	0.00	50.00
390 · Other Financing				
391 · Sale of Assets	0.00	1,000.00	0.00	1,000.00
Total 390 · Other Financing	0.00	1,000.00	0.00	1,000.00
395 · Refund Prior Years	17,224.13	20,000.00	0.00	20,000.00
Total Income	1,243,468.35	1,352,850.00	0.00	1,339,550.00
Gross Profit	1,243,468.35	1,352,850.00	0.00	1,339,550.00
Expense				
400 · Gen Govt				
400.11 · E/A Off. Meeting Pay	2,700.00	4,000.00	0.00	4,000.00
400.12 · Special Meetings	0.00	200.00	0.00	200.00
400.30 · COG	0.00	50.00	0.00	50.00

2:48 PM

10/21/24

Cash Basis

Charleston Township

Budget New

January 2024 through December 2025

	2024		2025	
	Jan - Dec 24	Budget	Jan - Dec 25	Budget
400.42 · E/A Off. Dues, Subs, Membership	0.00	1,500.00	0.00	1,500.00
400.46 · Meetings & Conferences	0.00	300.00	0.00	300.00
Total 400 · Gen Govt	2,700.00	6,050.00	0.00	6,050.00
402 · Auditing Service				
402.11 · Auditors Wages	420.00	100.00	0.00	600.00
402.30 · Bank Charges	41.55	50.00	0.00	50.00
Total 402 · Auditing Service	461.55	150.00	0.00	650.00
403 · Tax Collection				
403.11 · Tax Collector Wages	22,204.39	25,000.00	0.00	25,000.00
403.20 · Tax Collector Supplies/Postage	1,062.91	1,000.00	0.00	1,000.00
403.35 · Tax Collector Bond	0.00	300.00	0.00	300.00
Total 403 · Tax Collection	23,267.30	26,300.00	0.00	26,300.00
404.31 · Lawyer/Professional Services	5,129.57	5,000.00	0.00	5,000.00
405 · Secretary				
405.12 · Sec./Treas. Wages	27,501.06	31,000.00	0.00	32,000.00
405.15 · Secretary Meeting Pay	500.00	600.00	0.00	600.00
405.20 · Sec./Treas. Supplies/Postage	13,000.82	10,000.00	0.00	10,000.00
405.32 · Telephone	2,198.26	2,400.00	0.00	2,500.00
405.33 · Sec./Treas. Transportation	846.79	800.00	0.00	850.00
405.34 · Sec./Treas. Advertising	1,423.55	2,500.00	0.00	2,300.00
405.35 · Sec./Treas. Bonding/Insurance	0.00	2,000.00	0.00	2,000.00
405.42 · Dues & Subscriptions	1,487.00	1,300.00	0.00	1,300.00
Total 405 · Secretary	46,957.48	50,600.00	0.00	51,550.00
408 · Engineering Service				
408.31 · Professional Services	0.00	500.00	0.00	500.00
Total 408 · Engineering Service	0.00	500.00	0.00	500.00
409 · Gov Buildings				
409.20 · Building Supplies	2,205.61	8,000.00	0.00	8,000.00
409.36 · Building Public Utility	7,213.74	15,000.00	0.00	15,000.00
409.37 · Building Repairs & Maintenance	539.77	500.00	0.00	500.00
409.45 · Contracted - Dumpster	16,282.63	15,000.00	0.00	15,000.00
Total 409 · Gov Buildings	26,241.75	38,500.00	0.00	38,500.00
410 · Public Safety				
411.45 · Fire - Contracted	82,559.05	85,000.00	0.00	85,000.00
413.12 · Building Permit Commission	3,319.81	6,000.00	0.00	7,500.00
413.33 · Building Permit Mileage	0.00	50.00	0.00	50.00
414.12 · Zoning Secretary Wage	0.00		0.00	500.00
414.30 · Short Term Vac. Rental	300.00	500.00	0.00	500.00
414.33 · Zoning mileage	0.00	50.00	0.00	200.00
Total 410 · Public Safety	86,178.86	91,600.00	0.00	93,750.00
420 · Health & Welfare				
429.13 · Sewer Wages	20,002.15	40,000.00	0.00	40,000.00
429.45 · Contracted Services/Sanitation	11,050.00	15,000.00	0.00	15,000.00
Total 420 · Health & Welfare	31,052.15	55,000.00	0.00	55,000.00
430 · Highways Roads Streets				
430.26 · Small tools & Minor Equip	0.00	500.00	0.00	500.00
430.32 · Communications - Radio	2,206.96	2,500.00	0.00	2,500.00
430.47 · Road Drug Testing	0.00	150.00	0.00	150.00
430.74 · Major Equipment	162,624.73	5,000.00	0.00	5,000.00
432.13 · 432.13 Snow Wages	20,226.23	39,000.00	0.00	38,000.00
432.24 · Snow Highway Supplies	13,590.23	65,000.00	0.00	50,000.00
433.00 · Street Signs	0.00	1,000.00	0.00	600.00

2:48 PM

10/21/24

Cash Basis

Charleston Township
Budget New
January 2024 through December 2025

	2024		2025	
	Jan - Dec 24	Budget	Jan - Dec 25	Budget
437.13 · 437.13 Repair Wages	24,428.50	35,000.00	0.00	35,000.00
437.37 · Repair & Maint Services	73,072.26	70,000.00	0.00	70,000.00
438 · Fuel	34,145.52	45,000.00	0.00	45,000.00
438.13 · 438.13 Road Wages	141,621.65	120,000.00	0.00	130,000.00
438.24 · Road Supplies	569,479.44	440,000.00	0.00	450,000.00
Total 430 · Highways Roads Streets	1,041,395.52	823,150.00	0.00	826,750.00
441.13 · Cemetery Wages	5,525.00	5,500.00	0.00	5,500.00
451.54 · Contributions, Non-Gov. Org.	0.00	200.00	0.00	200.00
481.10 · Employee Benefit FICA	18,913.37	18,000.00	0.00	18,000.00
481.20 · Employee Benefit Med Care	4,423.31	4,600.00	0.00	4,600.00
481.30 · Employee Benefits (UC)	1,554.16	1,500.00	0.00	1,500.00
484.00 · Employee Benefits Workmans Comp	15,099.25	15,500.00	0.00	15,500.00
486.00 · Auto/Liab Insurance	20,573.00	21,000.00	0.00	21,000.00
487.00 · employee Benefit/Cdl	215.00	400.00	0.00	400.00
487.152 · Dental Insurance	3,349.46	4,000.00	0.00	4,000.00
487.153 · Employee Benefits Disability	2,025.06	1,900.00	0.00	1,900.00
487.156 · Employee Benefits Health Ins.	85,142.44	110,000.00	0.00	110,000.00
487.158 · Life Insurance	61.80	900.00	0.00	900.00
487.160 · Pension	700.00	30,000.00	0.00	10,000.00
487.172 · Employee Benefits Vac Wages	30,157.34	30,000.00	0.00	30,000.00
487.173 · Holiday Wage	6,148.34	6,500.00	0.00	7,000.00
491 · Refund of Prior Year Income	289.03	6,000.00	0.00	5,000.00
Total Expense	1,457,560.74	1,352,850.00	0.00	1,339,550.00
Net Income	-214,092.39	0.00	0.00	0.00

9:57 AM
10/21/24
Accrual Basis

Charleston Township- State Fund
Trial Balance
As of December 31, 2024

	Dec 31, 24	
	Debit	Credit
100.00 · Regular Checking	0.00	
103 · Charleston Twp Road District	3,130.97	
106 · SAVINGS	0.00	
107 · PLGIT	0.00	
108 · PLGIT Plus	0.00	
279 · Opening Bal Equity		1,428.66
289 · Retained Earnings		439.73
341 · INTEREST		2,613.98
354.03 · LIQ. FUELS		270,278.89
432.24 · Snow Highway Supplies	188,748.44	
438.24 · Road Supplies	82,881.85	
TOTAL	<u>274,761.26</u>	<u>274,761.26</u>

Charleston Township- State Fund
Profit & Loss Budget vs. Actual
January 2024 through December 2025

	2024		2025	
	Jan - Dec 24	Budget	Jan - Dec 25	Budget
Income				
341 · INTEREST	2,613.98	2,000.00	0.00	2,200.00
354.03 · LIQ. FUELS	270,278.89	268,241.52	0.00	265,777.37
Total Income	272,892.87	270,241.52	0.00	267,977.37
Expense				
430.26 · Small Tools & Minor Equip.	0.00	25.00	0.00	25.00
430.74 · Major Equipment	0.00	3,000.00	0.00	3,000.00
432.24 · Snow Highway Supplies	188,748.44	35,000.00	0.00	129,926.19
433 · Street Signs	0.00	100.00	0.00	100.00
437.37 · Repairs & Maintenance	0.00	6,000.00	0.00	5,000.00
438.24 · Road Supplies	82,881.85	226,116.52	0.00	129,926.18
Total Expense	271,630.29	270,241.52	0.00	267,977.37
Net Income	1,262.58	0.00	0.00	0.00