

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

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
103 · Charleston Twp Road District	3,168.48
Total Checking/Savings	<u>3,168.48</u>
Total Current Assets	<u>3,168.48</u>
TOTAL ASSETS	<u>3,168.48</u>
LIABILITIES & EQUITY	
Equity	
279 · Opening Bal Equity	1,428.66
289 · Retained Earnings	439.73
Net Income	<u>1,300.09</u>
Total Equity	<u>3,168.48</u>
TOTAL LIABILITIES & EQUITY	<u>3,168.48</u>

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

	Jan - Dec 24	Budget	Jan - Dec 25	Budget
Income				
341 · INTEREST	2,651.49	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	272,930.38	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	1,300.09	0.00	0.00	0.00

Charleston Township
Balance Sheet
As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
100 · Checking	1,310,049.56
101 · Impact Fee	333,092.69
104 · American Rescue Plan	202,235.99
Total Checking/Savings	<u>1,845,378.24</u>
Total Current Assets	<u>1,845,378.24</u>
TOTAL ASSETS	<u><u>1,845,378.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
212 · Earned Income Tax (EIT)	1,283.52
215 · Vision Insurance Employee paid	-269.24
217 · State Income Tax	-3.47
221 · PA Unemployment	247.92
Total Other Current Liabilities	<u>1,258.73</u>
Total Current Liabilities	<u>1,258.73</u>
Total Liabilities	1,258.73
Equity	
279 · Fund Balance	2,149,111.13
Net Income	-304,991.62
Total Equity	<u>1,844,119.51</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,845,378.24</u></u>

Charleston Township Budget New January 2024 through December 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	355,608.84	350,000.00	0.00	355,000.00
301.12 · RET Penalty	11,362.12	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)	14,634.54	20,000.00	0.00	15,000.00
310.10 · R.E. Transfer Tax	62,086.40	61,000.00	0.00	50,000.00
310.21 · E.I.T. (Current Year)	432,041.16	350,000.00	0.00	369,245.00
310.51 · LST - Current	7,718.19	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	400.00	400.00	0.00	400.00
322.82 · Roadway Permits	0.00	70.00	0.00	70.00
Total 320. · Licenses and Permits (Disposal)	400.00	520.00	0.00	520.00
330 · Fines				
331.12 · Fines and Forfeits Local	2,317.22	750.00	0.00	750.00
Total 330 · Fines	2,317.22	750.00	0.00	750.00
340 · Interest Rents				
341 · Interest Earnings	94,849.05	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	94,869.67	40,200.00	0.00	55,200.00
350 · Intergovt Revenue				
355.01 · Public Utility Realty Tax	907.25	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	650.16	185.00	0.00	185.00
Total 350 · Intergovt Revenue	24,492.25	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	260,000.00
355.99 · All Other Shared Revenues And E	0.00	50.00	0.00	50.00
360 · Charge for Service				
361.30 · Zoning/Subdivision	2,055.00	3,000.00	0.00	3,000.00
362.41 · Building Permits	4,479.41	10,000.00	0.00	10,000.00
362.46 · Short Term Vac. Rental	750.00	500.00	0.00	500.00
363.99 · Charges for Services	13,349.73	20,000.00	0.00	2,000.00
360 · Charge for Service - Other	1,480.00		0.00	
Total 360 · Charge for Service	22,114.14	33,500.00	0.00	15,500.00
364 · Sanitation	11,800.00	15,000.00	0.00	15,000.00
364.02 · Due from Sewer Wage	21,353.80	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	17,475.26	20,000.00	0.00	20,000.00
Total Income	1,378,562.51	1,352,850.00	0.00	1,299,550.00
Gross Profit	1,378,562.51	1,352,850.00	0.00	1,299,550.00
Expense				
400 · Gen Govt				
400.11 · E/A Off. Meeting Pay	3,550.00	4,000.00	0.00	4,000.00
400.12 · Special Meetings	100.00	200.00	0.00	200.00
400.30 · COG	0.00	50.00	0.00	50.00

Charleston Township Budget New January 2024 through December 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	50.00	300.00	0.00	300.00
Total 400 · Gen Govt	3,700.00	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	47.45	50.00	0.00	50.00
Total 402 · Auditing Service	467.45	150.00	0.00	650.00
403 · Tax Collection				
403.11 · Tax Collector Wages	22,408.58	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	23,471.49	26,300.00	0.00	26,300.00
404.31 · Lawyer/Professional Services	6,389.57	5,000.00	0.00	5,000.00
405 · Secretary				
405.12 · Sec./Treas. Wages	32,930.12	31,000.00	0.00	32,000.00
405.15 · Secretary Meeting Pay	600.00	600.00	0.00	600.00
405.20 · Sec./Treas. Supplies/Postage	14,274.80	10,000.00	0.00	10,000.00
405.32 · Telephone	2,630.58	2,400.00	0.00	2,500.00
405.33 · Sec./Treas. Transportation	967.39	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	1,934.00	2,000.00	0.00	2,000.00
405.42 · Dues & Subscriptions	1,637.00	1,300.00	0.00	1,300.00
Total 405 · Secretary	56,397.44	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	2,549.16	8,000.00	0.00	8,000.00
409.36 · Building Public Utility	8,463.11	15,000.00	0.00	15,000.00
409.37 · Building Repairs & Maintenance	575.77	500.00	0.00	500.00
409.45 · Contracted - Dumpster	16,438.63	15,000.00	0.00	15,000.00
Total 409 · Gov Buildings	28,026.67	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	3,359.56	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	500.00	0.00	500.00
414.30 · Short Term Vac. Rental	375.00	500.00	0.00	500.00
414.33 · Zoning mileage	12.73	50.00	0.00	200.00
Total 410 · Public Safety	86,306.34	91,600.00	0.00	93,750.00
420 · Health & Welfare				
429.13 · Sewer Wages	24,421.68	40,000.00	0.00	40,000.00
429.45 · Contracted Services/Sanitation	11,400.00	15,000.00	0.00	15,000.00
Total 420 · Health & Welfare	35,821.68	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	2,703.11	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	27,702.50	39,000.00	0.00	38,000.00
432.24 · Snow Highway Supplies	40,501.01	65,000.00	0.00	50,000.00
433.00 · Street Signs	0.00	1,000.00	0.00	600.00

Charleston Township
Budget New
January 2024 through December 2025

	Jan - Dec 24	Budget	Jan - Dec 25	Budget
437.13 · 437.13 Repair Wages	29,635.70	35,000.00	0.00	35,000.00
437.37 · Repair & Maint Services	79,801.47	70,000.00	0.00	70,000.00
438 · Fuel	36,813.81	45,000.00	0.00	45,000.00
438.13 · 438.13 Road Wages	153,336.95	120,000.00	0.00	130,000.00
438.24 · Road Supplies	584,874.38	440,000.00	0.00	410,000.00
Total 430 · Highways Roads Streets	1,117,993.66	823,150.00	0.00	786,750.00
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	22,039.45	18,000.00	0.00	18,000.00
481.20 · Employee Benefit Med Care	5,154.41	4,600.00	0.00	4,600.00
481.30 · Employee Benefits (UC)	1,605.92	1,500.00	0.00	1,500.00
484.00 · Employee Benefits Workmans Comp	15,625.25	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	485.00	400.00	0.00	400.00
487.152 · Dental Insurance	7,254.98	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.	191,024.14	110,000.00	0.00	110,000.00
487.158 · Life Insurance	1,359.60	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	42,259.21	30,000.00	0.00	30,000.00
487.173 · Holiday Wage	8,900.80	6,500.00	0.00	7,000.00
491 · Refund of Prior Year Income	448.01	6,000.00	0.00	5,000.00
Total Expense	1,683,554.13	1,352,850.00	0.00	1,299,550.00
Net Income	-304,991.62	0.00	0.00	0.00