

AGENDA

Finance & Revenue Committee

May 11th, 2016 – 6:30 pm

Committee Members: Jordan Norley (Chair)
Brian Abbott
Jim Jones

Department Head: Michael A. Cotter

1. Comments, suggestions, petitions by residents in attendance regarding items not on the agenda.
2. Monthly Finance Report
3. 2015 Audit Update
4. Discuss 2012 – 2014 PennDOT Highway Aid Audit Update
5. Discuss authorization to RFP Pension Plan Restatement
6. Discuss refinancing 2011 Bond Refinancing Engagement Agreement Review (FS&L)
 - a. Financial Advisor
 - b. Bond Counsel
7. Review Sewer Fee Refund Policy Discussion
8. Discuss Borough Budget 2015 End-of-Year Results
9. Other Business

Item #2



Borough of West Chester Statement of Revenue and Expenses March 2016

FINAL

	Pages
SUMMARY	1 - 2
NARRATIVE	3 - 7
GRAPH-REVENUE	8
GRAPH-EXPENSE	9
 <u>ETAIL:</u>	
GENERAL FUND	
Police Department	10 - 11
Building & Housing Department	11 - 12
Information Technology Department	13 - 14
Public Works Department	15 - 16
Administration Department	17 - 20
FIRE FUND	21 - 22
RECREATION & EVENTS FUND	23 - 24
WASTEWATER FUND	25 - 27
PARKING FUND	28 - 29
CAPITAL IMPROVEMENT FUND	30
HIGHWAY AID FUND	31
STORMWATER FUND	32
CAPITAL RESERVE FUND	33
EQUIPMENT & TECHNOLOGY REPLACEMENT FL	34
WARRANT REPORT	35 - 51

Borough of West Chester
Statement of Revenue and Expenses
Summary View (Actual vs Budget)
For Period Ended: 31Mar16

	<u>ACTUAL</u> <u>Mar-16</u>	<u>BUDGET</u> <u>Mar-16</u>	<u>VARIANCE</u> <u>Mar-16</u>	<u>ACTUAL</u> <u>YTD</u>	<u>BUDGET</u> <u>YTD</u>	<u>VARIANCE</u> <u>YTD</u>
REVENUE						
TAX REVENUE - EARNED INCOME	93,524	50,000	43,524	909,667	660,000	249,667
TAX REVENUE REAL ESTATE	598,495	520,000	78,495	598,495	565,000	33,495
TAX REVENUE - BUSINESS PRIVILEGE	17,299	15,000	2,299	78,520	60,000	18,520
VIOLATION OF ORDINANCES	64,756	62,583	2,173	100,850	187,749	(86,899)
E BRADFORD POLICE REVENUE	-	-	-	306,187	294,983	11,204
PERMIT REVENUE - B&H	40,815	38,146	2,669	57,296	93,437	(36,141)
TOWNSHIP FIRE PROTECTION	-	-	-	229,650	201,898	27,752
RECREATION - ALL	68,802	36,708	32,094	82,924	110,124	(27,200)
SEWER RENTALS - RESIDENT	484,848	100,000	384,848	1,028,046	950,000	78,046
PARKING TICKETS/VIOLATIONS	122,810	133,767	(10,957)	287,579	388,356	(100,777)
PARKING METERS	160,232	118,904	41,328	317,287	345,205	(27,918)
PARKING MONTHLY PERMITS	2,378	2,000	378	37,892	6,000	31,892
PARKING REV GARAGES	509,358	149,833	359,525	509,358	449,500	59,858
REVENUE CARRYOVER	-	-	-	1,299,054	1,789,368	(490,314)
BARCLAY GROUNDS REVENUE	-	182,000		250,000	182,000	68,000
OTHER	66,698	276,730	(210,032)	212,930	1,034,881	(821,951)
TOTAL	2,230,016	1,685,672	544,344	6,305,736	7,318,502	(1,012,766)

	<u>ACTUAL</u> <u>Mar-16</u>	<u>BUDGET</u> <u>Mar-16</u>	<u>VARIANCE</u> <u>Mar-16</u>	<u>ACTUAL</u> <u>YTD</u>	<u>BUDGET</u> <u>YTD</u>	<u>VARIANCE</u> <u>YTD</u>
EXPENSE	950,572	824,214	(126,358)	2,396,359	2,404,665	8,306
SALARIES	313,151	246,149	(67,002)	924,288	718,338	(205,950)
EMPLOYEE BENEFITS	121,388	98,523	(22,866)	247,670	305,714	58,044
PROFESSIONAL FEES/SERVICES/LICENSES	8,272	15,833	7,561	23,818	47,500	23,682
LEGAL	28,439	65,894	37,455	40,062	74,686	34,623
SUPPLIES	127,553	221,395	93,841	563,166	623,980	60,814
REPAIRS AND MAINTENANCE	89,303	102,666	13,362	333,209	350,497	17,288
UTILITIES	13,251	14,616	1,365	27,694	43,848	16,154
FUEL/OIL	24,332	30,268	5,935	24,332	30,268	5,935
INSURANCE GENERAL/LIABILITY	37,245	84,416	47,171	54,929	90,799	35,870
BOND PREMIUMS	263,709	-	(263,709)	789,643	-	(789,643)
DEPRECIATION	100,528	496,348	395,820	335,565	991,838	656,273
OTHER	2,077,743	2,200,321	122,578	5,760,737	5,682,132	(78,605)
TOTAL	2,077,743	2,200,321	122,578	5,760,737	5,682,132	(78,605)
NET INCOME/(LOSS)	<u>152,273</u>	<u>(514,649)</u>	<u>666,922</u>	<u>544,998</u>	<u>1,636,369</u>	<u>(1,091,371)</u>
Expenses Net of Depreciation	1,814,034	2,200,321	386,287	4,971,095	5,682,132	711,038
Earnings Before Depreciation	415,982	(514,649)	930,631	1,334,641	1,636,369	(301,728)

Finance Committee Meeting

Item # 1

Borough of West Chester Statement of Revenue and Expenses Narrative For Month Ended 31Mar16

For the month ended 31Mar16 \$2,230,016 in revenue was booked offset by \$2,077,743 in expenses. A positive income position resulted for the month in the amount of \$152,273. Since depreciation is an accounting cost recovery adjustment (and not budgeted) we can state that expenses net of depreciation were \$1,814,034. Earnings before depreciation would be a gain of \$415,982.

On a year to date (YTD) basis \$6,305,736 in revenue has been booked offset by \$5,760,737 in expenses. A net income position resulted in the amount of \$544,998. When we adjust for depreciation (again, not budgeted) we can state that expenses net of depreciation were \$4,971,095. Earnings before depreciation would be a positive position at \$1,334,641.

REVENUE HIGHLIGHTS DISCUSSION

Tax Revenue-Earned Income:

Month: over budget by \$43k
Year to Date: over budget by \$250k

Based on 1% of salary for people who work or live in Borough. We budgeted a higher collection month for Mar16 in error. Balance of year is spread correctly in budget based on end of quarter (Jun, Sep and Dec) revenue/cash receipt expectation.

Tax Revenue-Real Estate:

Month: over budget by \$78k
Year to Date: over budget by \$33k

Bills went out in February so first deposits received in Mar16. Budget was established to account for some prior year delinquent payments...\$21k so far from 2015.

Violation of Ordinances:

Month: over budget by \$2k
Year to Date: under budget by \$89k

In March there is a two month catchup for \$24k.

Permit Revenue:

Month: over budget by \$3k
Year to Date: under budget by \$36k

The budget was spread evenly in 1st quarter. There should be a catch up starting in better weather/construction season during 2nd quarter where seasonality is implemented in the budget.

Recreation Revenue:

Month: over budget by \$32k
Year to Date: under budget by \$27k

Receipts represent pick up in summer camp registration activity as well as trips/excursions. Budget was spread evenly for both categories in first three months of year. Event revenue was budgeted in accordance with timing of scheduled events (ie: May Day budgeted in May and revenue will be booked to match period of service). The negative YTD variance will catch up over the next 2 to 3 months.

Sewer Rentals Revenue:

Month: over budget by \$385k

Year to Date: over budget by \$78k

Budget not spread evenly in first 3 months of 2016. The month's activity includes a catch up amount for Jan16 and Feb16 for \$260k. Balance for the rest of the year's budget is spread evenly so fluctuations will be minimized.

Parking Ticket Violations Revenue:

Month: under budget by \$10k

Year to Date: under budget by \$100k

In general less ticketing is occurring due to technological capacities of kiosk system, smart meters,... allowing for greater meter rule adherence.

Parking Garage Revenue:

Month: over budget by \$359k

Year to Date: over budget by \$60k

Receipts from Impark for collections at garages. March 2016 includes prior period revenue.

Barclay Grounds Revenue:

Month: under budget by \$182k

Year to Date: over budget by \$68k

Receipt for \$100k in May16. Budget for year only \$182k which will create anticipated positive \$168k variance.

EXPENSE HIGHLIGHTS DISCUSSION

Salaries Expense:

Month: over budget by \$126k

Year to Date: under budget by \$8k

Included retirement payout to Police Officer \$40k

Employee Benefits Expense:

Month: over budget by \$67k

Year to Date: over budget by \$206k

Over budget due to budgeting approach. In the budget process we created the employee health insurance expense based upon gross premiums less anticipated refund of \$450k. Until we receive the anticipated refund there will be a negative budget variance. We anticipate receiving our annual refund check in the May16 timeframe at which point our YTD variance will be positively adjusted.

Repairs and Maintenance Expense:

Month: under budget by \$93k

Year to Date: under budget by \$60k

Less than anticipated repairs and maintenance through first quarter.

Utilities Expense:

Month: under budget by \$13k

Year to Date: under budget by \$17k

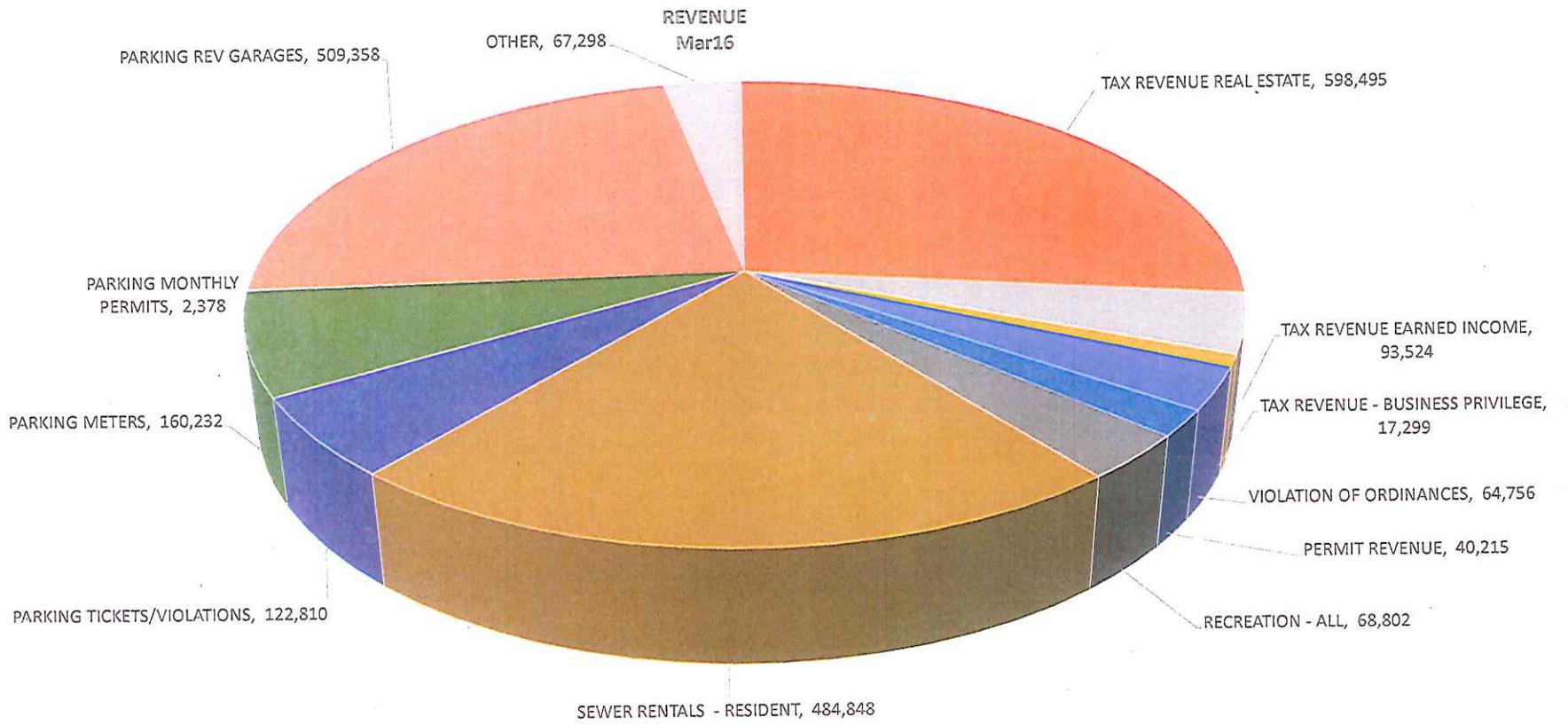
YTD catch up in Feb16 and better than anticipated utility usage through Mar16.

Depreciation Expense:

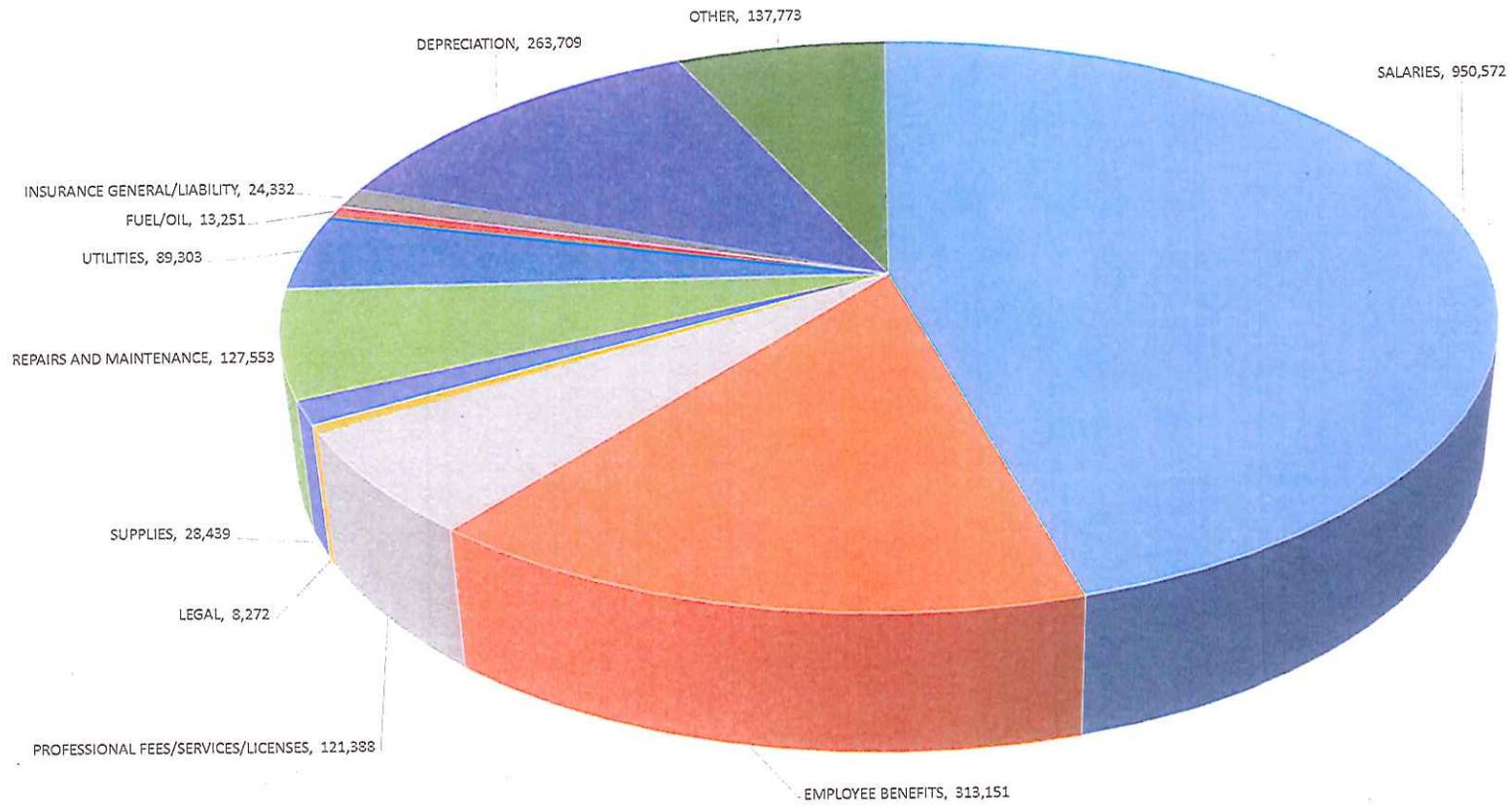
Month: over budget by \$263k

Year to Date: over budget by \$526k

No budget for depreciation but a required entry by auditors.



EXPENSE
Mar16



Borough of West Chester
March 2016

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
GENERAL FUND										
Police Department										
REVENUE										
01	40	31090	TAX REV - EARNED INCOME	-	-	-	(25,929)	-	(25,929)	
01	40	33104	VIOLATION OF ORDINANCES REV	64,756	62,583	2,173	100,850	187,749	(86,899)	
01	40	34314	ASSET FORFEITURE & SEIZURE REV	-	500	(500)	-	1,500	(1,500)	
01	40	34315	POLICE EQUITABLE SHARE	-	-	-	2,125	-	2,125	(A)
01	40	34316	ELPS (WCU FDN) REVENUE	-	2,667	(2,667)	-	7,997	(7,997)	
01	40	36203	E BRADFORD POLICE REVENUE	-	-	-	306,187	294,983	11,204	
01	40	36235	POLICE SVCS/REIMB OT REVENUE	2,490	8,333	(5,843)	10,020	25,003	(14,983)	
01	40	36735	GRANT REVENUE	-	2,500	(2,500)	-	7,500	(7,500)	
01	40	38002	RESTITUTION	-	5,417	(5,417)	60	16,247	(16,187)	
01	40	38017	POLICE RECORDS REVENUE	746	566	180	1,371	1,698	(327)	
Total Revenue				67,992	82,566	(14,574)	394,684	542,677	(147,993)	
EXPENSES										
Payroll Related Expenses										
01	40	41010	SALARIES LIEUTENANTS	23,143	20,470	(2,673)	58,499	59,429	930	
01	40	41011	SALARIES POLICE OFFICERS	97,797	106,068	8,271	275,522	307,940	32,418	
01	40	41012	SALARIES PATROLMEN	245,097	227,647	(17,450)	672,525	660,910	(11,615)	
01	40	41014	SALARIES DISPATCH/POLICE ADMIN	44,148	44,827	679	129,902	130,143	241	
01	40	43819	SALARY POLICE CHIEF	13,405	11,857	(1,548)	33,884	34,423	539	
01	40	43824	SALARIES - LONGEVITY	-	1,269	1,269	-	3,807	3,807	
01	40	43825	SALARIES - OT REGULAR	83,935	28,667	(55,268)	83,935	86,001	2,066	
01	40	43826	SALARIES - OT DOUBLE	1,790	600	(1,190)	3,195	1,800	(1,395)	
01	40	43828	SALARIES - COURT	2,724	4,926	2,202	4,859	14,301	9,442	
01	40	43830	SALARIES - FESTIVE	-	4,926	4,926	-	14,301	14,301	
01	40	48600	INS WORKERS COMP	19,207	16,706	(2,501)	59,430	48,501	(10,929)	
01	40	48700	INS EMPLOYEE BENEFIT	85,078	55,605	(29,473)	266,844	161,433	(105,411)	
01	40	48705	INS EMPLOYEE VISION	125	-	(125)	6	-	(6)	
01	40	48720	SOCIAL SECURITY	9,985	36,436	26,451	26,683	105,782	79,099	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
Miscellaneous Expenses										
01	40	40121	OFFICE SUPPLIES	1,003	1,750	747	4,688	5,250	562	
01	40	40133	OTHER EXPENSE	1,285	1,386	102	6,400	4,158	(2,242)	
01	40	40931	UTILITIES	9,978	12,000	2,022	35,525	45,000	9,475	
01	40	41023	EQUIP MINOR	3,719	4,667	948	4,274	13,997	9,723	
01	40	41031	CONTRACTUAL ITEMS	5,335	8,375	3,040	19,712	25,125	5,413	
01	40	41032	MAINT LOCKUP	-	333	333	-	1,003	1,003	
01	40	41033	UTILITIES POLICE don't use	-	-	-	-	-	-	
01	40	41034	INT EXP- FALSE ARREST	-	4,917	4,917	-	14,747	14,747	
01	40	42000	ADVERTISING	137	-	(137)	137	-	(137)	
01	40	42010	UNIFORMS	1,944	5,583	3,639	3,445	16,753	13,308	
01	40	43031	FLEET FUEL & OIL	3,758	4,081	323	8,821	12,243	3,422	
01	40	43822	IT ALLOCATION	1,073	911	(162)	3,081	2,733	(348)	
01	40	43823	PAYROLL PROCESSING FEES	1,433	-	(1,433)	5,618	-	(5,618)	
01	40	45655	ARMORY EXPENSE	-	2,167	2,167	-	6,497	6,497	
01	40	45667	BIKE PATROL/TRAFFIC SAFETY	-	917	917	-	2,751	2,751	
01	40	45695	ELPS EXPENSE	5,130	2,667	(2,463)	6,935	7,997	1,062	(B)
01	40	45712	INFORMANT FEES	-	417	417	2,500	1,251	(1,249)	
01	40	45756	MEDICAL SERVICES	618	917	299	1,424	2,747	1,323	
01	40	45760	OFF SITE STORAGE	-	211	211	717	633	(84)	
01	40	45770	PHYSICAL FITNESS PROGRAM	-	417	417	-	1,251	1,251	
01	40	45772	UNIT EXPENSES	-	4,458	4,458	2,019	13,378	11,359	
01	40	45774	TRAINING / DUES / CONFERENCES	3,724	3,333	(391)	6,126	10,003	3,877	
01	40	45800	SPCA EXPENSE	980	863	(117)	1,550	2,589	1,039	
01	40	45808	TRAINING SOFTWARE	-	1,042	1,042	1,428	3,122	1,694	
01	40	45810	TRANSLATION SERVICES	39	333	294	61	1,003	942	
01	40	48610	INS GENERAL & LIABILITY	9,623	12,107	2,484	21,860	36,317	14,457	
01	40	49500	DEPRECIATION EXPENSE	12,710	-	(12,710)	36,447	-	(36,447)	
Total Expenses				688,924	633,856	(55,068)	1,788,054	1,859,319	71,265	
Net Income				(620,931)	(551,290)	(69,641)	(1,393,370)	(1,316,642)	(76,728)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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GENERAL FUND

Building & Housing Department

REVENUE

01	50	31094	TAX REV - AMUSEMENT DEVICES	600	-	600	600	-	600	
01	50	32281	PERMIT REV - LICENSES	35	-	35	35	-	35	
01	50	34306	GRANT REV - COMP PLAN-VPP	-	10,000	(10,000)	-	10,000	(10,000)	\$10k per
01	50	34308	PERMIT REV - REVIEW REIMB	-	1,438	(1,438)	-	4,313	(4,313)	
01	50	35507	PERMIT REV - ELECTRIC	3,587	2,083	1,504	5,811	6,250	(439)	
01	50	36241	PERMIT REV - BUILDING	31,374	18,750	12,624	42,558	56,250	(13,692)	
01	50	36242	PERMIT REV - MECHANICAL	-	2,500	(2,500)	-	7,500	(7,500)	
01	50	36243	PERMIT REV - PLUMBING	4,359	1,875	2,484	6,632	5,625	1,007	
01	50	36244	ZONING HEARING FEES REVENUE	-	500	(500)	800	1,500	(700)	
01	50	36245	PERMIT REV - HOUSING	860	1,000	(140)	860	2,000	(1,140)	
Total Revenue				40,815	38,146	2,669	57,296	93,437	(36,141)	

EXPENSES

Payroll Related Expenses

01	50	41310	SALARIES BLDG HSG DEPT	19,275	17,954	(1,321)	49,624	52,124	2,500	
01	50	43814	SALARY BLDG HSG DIRECTOR	9,363	8,042	(1,321)	23,706	23,347	(359)	
01	50	43824	SALARIES - LONGEVITY	-	-	-	-	-	-	
01	50	43825	SALARIES - OT REGULAR	325	-	(325)	325	-	(325)	
01	50	48600	INS WORKERS COMP	2,644	1,671	(973)	6,665	4,851	(1,814)	
01	50	48700	INS EMPLOYEE BENEFIT	7,415	5,456	(1,959)	24,179	16,368	(7,811)	
01	50	48705	INS EMPLOYEE VISION	32	-	(32)	55	-	(55)	
01	50	48720	SOCIAL SECURITY	2,192	2,023	(169)	5,870	5,873	3	

Miscellaneous Expenses

01	50	40121	OFFICE SUPPLIES	704	225	(479)	3,360	675	(2,685)	
01	50	40133	OTHER EXPENSE	180	1,003	823	1,329	3,009	1,680	
01	50	40410	LEGAL FEES	-	-	-	101	-	(101)	
01	50	40931	UTILITIES	2,170	1,208	(962)	4,159	3,624	(535)	
01	50	41330	OTHER EXP B&H don't use	-	-	-	-	-	-	
01	50	41331	ZONING HEARING BOARD EXPENSE	200	833	633	1,235	2,499	1,264	
01	50	41332	ELECTRICAL INSPECTOR FEES	-	1,250	1,250	-	3,750	3,750	
01	50	41333	PLUMBING/MECH INSP FEES	3,095	2,083	(1,012)	6,152	6,249	97	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
01	50	41335	UTILITIES B&H don't use	-	-	-	-	-	-	
01	50	42007	PROF FEES	6,364	1,004	(5,360)	13,167	3,012	(10,155)	
01	50	43031	FLEET FUEL & OIL	134	325	191	175	975	800	
01	50	43822	IT ALLOCATION	99	95	(4)	283	285	2	
01	50	45685	CODE ORDINANCE UPDATES	-	-	-	-	-	-	
01	50	45706	GRANT EXP - COMP PLAN-VPP	-	8,500	8,500	-	8,500	8,500	
01	50	45716	LAND DEVELOPMENT REVIEW	3,131	1,833	(1,298)	5,984	5,499	(485)	
01	50	45776	PROFESSIONAL DEVELOPMENT	50	542	492	474	1,626	1,152	
01	50	48610	INS GENERAL & LIABILITY	972	1,211	239	2,196	3,633	1,437	
01	50	49500	DEPRECIATION EXPENSE	437	-	(437)	1,312	-	(1,312)	
Total Expenses				58,782	55,258	(3,524)	150,352	145,899	(4,453)	
Net Income				(17,967)	(17,112)	(855)	(93,056)	(52,462)	(40,594)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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GENERAL FUND

Information Technology Department

EXPENSES

Payroll Related Expenses

01	70	40933	SALARIES IT	3,695	3,732	37	10,684	10,835	(8)	
01	70	43817	SALARY IT DIRECTOR	8,951	7,542	(1,409)	22,661	22,626	368	
01	70	43824	SALARIES - LONGEVITY			-	-	-	-	
01	70	43825	SALARIES - OT REGULAR	1,220	667	(553)	1,220	2,001	(553)	
01	70	48600	INS WORKERS COMP	661	418	(243)	1,666	1,213	(232)	
01	70	48700	INS EMPLOYEE BENEFIT	3,305	1,390	(1,915)	7,384	4,036	(1,998)	
01	70	48705	INS EMPLOYEE VISION	2	-	(2)	(5)	-	8	
01	70	48720	SOCIAL SECURITY	1,046	943	(103)	2,740	2,738	95	

Miscellaneous Expenses

01	70	40133	OTHER EXPENSE	520	491	(29)	3,018	1,473	(1,545)	
01	70	40931	UTILITIES	341	-	(341)	832	-	(832)	
01	70	40932	COMPUTER NETWORK MAINT	-	-	-	(40)	-	40	
01	70	40935	UTILITIES IT don't use	-	-	-	-	-	-	
01	70	42007	PROF FEES	1,800	1,667	(133)	4,795	5,001	206	
01	70	42010	UNIFORMS	-	250	250	316	750	434	
01	70	45659	COMPUTER AXCIENT (BACKUP) EXP	1,439	1,000	(439)	2,877	3,000	123	
01	70	45661	COMPUTER BARRACUDA EXP	-	339	339	2,676	3,988	1,312	
01	70	45697	COMPUTER ENGINEERING EXP	1,190	-	(1,190)	1,190	-	(1,190)	
01	70	45722	COMPUTER LICENSES EXP	627	450	(177)	1,077	1,400	323	
01	70	45754	COMPUTER MEDIA (USB) EXP	-	417	417	233	1,251	1,018	
01	70	45766	COMPUTER PARTS EXP	374	833	459	2,131	2,499	368	
01	70	45782	COMPUTER REMOTE EXP	249	6,000	5,751	249	6,000	5,751	
01	70	45786	COMPUTER SECURITY EXP	-	-	-	4,000	-	(4,000)	
01	70	45792	COMPUTER SERVICES EXP	200	417	217	1,053	1,251	198	
01	70	45798	COMPUTER SOFTWARE EXP	268	500	232	468	1,500	1,032	
01	70	45802	COMPUTER SUPPORT EXP	682	-	(682)	1,362	7,500	6,138	
01	70	45804	COMPUTER SWITCHES EXP	1,651	833	(818)	2,102	2,499	397	
01	70	45818	COMPUTER VM SERVER EXP	-	6,000	6,000	180	6,000	5,820	
01	70	45820	COMPUTER WEBSITE EXP	628	2,500	1,872	1,257	3,150	1,893	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
01	70	48610	INS GENERAL & LIABILITY	351	303	(48)	657	909	252	
01	70	49500	DEPRECIATION EXPENSE	85	-	(85)	254	-	(254)	
Total Expenses				29,284	36,692	7,408	77,037	91,620	15,165	
Net Income				(29,284)	(36,692)	7,408	(77,037)	(91,620)	14,583	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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GENERAL FUND

Public Works Department

REVENUE

01	80	34318	DUMPSTER FEES REVENUE	-	1,667	(1,667)	672	5,001	(4,329)	
01	80	34320	GRANT REV - PERF ACT 101	-	-	-	-	40,000	(40,000)	budgete
01	80	38005	RECYCLING MATERIALS REVENUE	-	333	(333)	12	999	(987)	
01	80	38012	PW STREET OPEN/DUMPSTER	8,124	-	8,124	8,124	-	8,124	
01	80	38013	AUTO DAMAGE REIMB	2,921	-	2,921	2,921	-	2,921	
01	80	38016	TREES PURCHASED REVENUE	-	1,250	(1,250)	-	1,250	(1,250)	
01	80	38026	STREET OPENINGS REVENUE	-	3,167	(3,167)	1,213	9,501	(8,288)	(C)
01	80	39120	TRASH BAG FEE REVENUE	118	1,667	(1,549)	1,291	5,000	(3,709)	
Total Revenue				11,162	8,084	3,078	14,232	61,751	(47,519)	

EXPENSES

Payroll Related Expenses

01	80	40930	SALARIES BUILDING MAINT PW	12,628	124	(12,504)	33,565	360	(33,205)	
01	80	42710	SALARIES TRASH COLLECTION PW	28,320	15,530	(12,790)	78,479	45,087	(33,392)	
01	80	43011	SALARY PW DIRECTOR	9,368	8,045	(1,323)	23,719	23,356	(363)	
01	80	43012	SALARIES STREET PW	65,445	83,071	17,626	214,295	241,174	26,879	
01	80	43610	SALARIES WASTEWATER STORM PW	5,165	3,373	(1,792)	6,925	9,793	2,868	
01	80	43710	SALARIES EQUIP REPAIRS PW	15,909	17,136	1,227	55,802	51,408	(4,394)	
01	80	45410	SALARIES PARK MAINT PW	2,129	4,095	1,966	2,035	11,888	9,853	
01	80	43824	SALARIES - LONGEVITY	-	-	-	-	-	-	
01	80	43825	SALARIES - OT REGULAR	29,415	6,200	(23,215)	29,415	18,000	(11,415)	
01	80	43826	SALARIES - OT DOUBLE	-	6,141	6,141	24,223	17,828	(6,395)	
01	80	n/a ***	SALARIES - contingent	-	-	-	-	-	-	
01	80	48600	INS WORKERS COMP	13,970	10,859	(3,111)	40,114	31,526	(8,588)	
01	80	48700	INS EMPLOYEE BENEFIT	48,301	36,143	(12,158)	157,510	104,932	(52,578)	
01	80	48705	INS EMPLOYEE VISION	119	-	(119)	103	-	(103)	
01	80	48720	SOCIAL SECURITY	12,529	11,244	(1,285)	36,794	32,644	(4,150)	

Miscellaneous Expenses

01	80	40133	OTHER EXPENSE	3,797	2,975	(822)	10,462	8,925	(1,537)	
01	80	40920	MAT & SUPPLIES-BORO BLDG - PW	2,427	1,250	(1,177)	4,327	3,750	(577)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
01	80	40931	UTILITIES	24,217	14,000	(10,217)	74,044	56,000	(18,044)	
01	80	40940	REPAIR/MAINT BUILDING	4,331	4,500	169	5,918	13,500	7,582	
01	80	41030	EQUIP REPAIRS	62	-	(62)	1,289	-	(1,289)	
01	80	41130	EQUIP REPAIRS FIRE TRUCKS don'	-	-	-	-	-	-	
01	80	42010	UNIFORMS	986	-	(986)	2,272	-	(2,272)	
01	80	42011	CONSULTANTS	576	-	(576)	4,272	-	(4,272)	
01	80	42730	TRASH DISPOSAL COSTS	27,374	14,000	(13,374)	50,192	57,000	6,808	
01	80	42732	RECYCLING EXPENSE	757	625	(132)	6,251	1,875	(4,376)	
01	80	42925	MAINT MAINS & SANITARY	-	-	-	45	-	(45)	
01	80	43013	CAP PURCH PW	(5,298)	-	5,298	-	-	-	
01	80	43031	FLEET FUEL & OIL	5,035	5,579	544	8,594	16,738	8,143	
01	80	43032	FACILITIES UTILITIES don't use	-	-	-	-	-	-	
01	80	43200	SNOW & ICE REMOVAL	13,855	30,000	16,145	332,053	90,000	(242,053)	
01	80	43331	MAINT TRAFFIC LIGHT	807	4,354	3,547	1,441	17,354	15,913	
01	80	43333	MAINT STREET SIGNS	7	-	(7)	538	-	(538)	
01	80	43430	MAINT STREET LIGHTS	4,010	833	(3,177)	2,173	2,500	327	
01	80	43720	EQUIP MAINT/REPAIR	23,760	17,917	(5,843)	50,432	53,750	3,319	
01	80	43725	TOOLS, SAFETY, EQUIP, ETC - PW	1,329	1,417	88	2,695	4,250	1,555	
01	80	43800	CONSTRUCTION ALLEYS PKG	-	6,000	6,000	-	8,000	8,000	
01	80	43813	MAINT HIGHWAY ENHANCEMENT	1,387	10,000	8,613	1,850	14,000	12,150	
01	80	43822	IT ALLOCATION	306	167	(139)	816	500	(316)	
01	80	45430	REPAIRS TO PARKS	65	5,000	4,935	85	5,000	4,915	
01	80	45530	SHADE TREE EXPENSE	23,409	20,000	(3,409)	29,917	40,000	10,083	
01	80	45630	LIBRARY MISC EXPENSE	-	2,000	2,000	4,547	6,000	1,453	
01	80	45768	PAVEMENT MARKING	-	5,000	5,000	20	7,000	6,980	
01	80	45784	RESERVE GREEN LIGHT GO PROJECT	-	4,833	4,833	-	14,500	14,500	
01	80	45806	TECHNOLOGY EXPS	474	1,000	526	2,897	3,000	103	
01	80	48610	INS GENERAL & LIABILITY	6,220	7,869	1,650	14,176	23,608	9,432	
01	80	49500	DEPRECIATION EXPENSE	62,913	-	(62,913)	188,364	-	(188,364)	
Total Expenses				446,103	361,280	(84,823)	1,502,648	1,035,246	(467,402)	
Net Income				(434,942)	(353,197)	(81,745)	(1,488,416)	(973,495)	(514,921)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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GENERAL FUND

Administration Department

REVENUE

Miscellaneous Revenue

01	90	30000	REVENUE CARRYOVER	-	-	-	678,313	749,243	(70,930)	
01	90	30115	TAX REV - REAL ESTATE CURRENT	576,804	470,000	106,804	576,804	495,000	81,804	
01	90	30125	TAX REV - REAL ESTATE PRIOR	21,692	50,000	(28,308)	21,692	70,000	(48,308)	
01	90	31090	TAX REV - EARNED INCOME	93,524	50,000	43,524	909,667	660,000	249,667	
01	90	31091	TAX REV - DEED TRANSFER	11,217	27,500	(16,283)	11,217	82,500	(71,283)	
01	90	31093	TAX REV - LOCAL SERVICE	233	15,000	(14,767)	152,349	157,000	(4,651)	
01	90	31094	TAX REV - AMUSEMENT DEVICES	800	83	717	800	250	550	(D)
01	90	31095	TAX REV - BUSINESS PRIVILEGE	17,299	15,000	2,299	78,520	60,000	18,520	(E)
01	90	34100	INTEREST INCOME	-	92	(92)	-	275	(275)	
01	90	34300	EMPLOYEE PENSION CONTRIB REV	-	20,384	(20,384)	-	59,179	(59,179)	
01	90	34302	LIBRARY BID BENEFITS REVENUE	950	16,667	(15,717)	950	16,667	(15,717)	
01	90	35410	TRF FROM SEWER FUND	-	10,753	(10,753)	-	10,753	(10,753)	
01	90	35412	TRF FROM PARKING FUND	-	-	-	-	-	-	
01	90	34304	PMHIC MED BENEFIT REFUND REV	-	-	-	-	-	-	
01	90	35504	BARCLAY GROUNDS REVENUE	-	-	-	250,000	-	250,000	(F)
01	90	35508	LICENSE REVENUE - BEVERAGES	-	1,250	(1,250)	-	3,750	(3,750)	
01	90	35512	GRANT REV - BARCLAY GROUNDS--	-	182,000	(182,000)	-	182,000	(182,000)	
01	90	36735	GRANT REVENUE	-	-	-	-	25,000	(25,000)	
01	90	38000	MISCELLANEOUS REVENUE	-	-	-	28	-	28	
01	90	38003	BENEFITS REIMBURSEMENTS	950	-	950	950	-	950	
01	90	38014	LEASE REV-VERIZON CELL TOWER	2,500	31,667	(29,167)	5,000	95,000	(90,000)	(G)
01	90	38018	TAX REV - PILOT	-	3,083	(3,083)	-	9,250	(9,250)	
01	90	38019	W/C & DISABILITY PMTS REVENUE	1,902	4,167	(2,265)	1,902	12,500	(10,598)	
01	90	38023	CABLE TV INCOME	17,500	-	17,500	17,500	-	17,500	
01	90	38026	STREET OPENINGS REVENUE	-	-	-	3,200	-	3,200	(H)
01	90	38030	DIVIDEND INCOME U-COMP	-	625	(625)	-	1,875	(1,875)	
01	90	38038	WORK COMP REIMB REVENUE	-	5,000	(5,000)	-	15,000	(15,000)	
01	90	38320	INSURANCE REV - REFUNDS	-	7,500	(7,500)	-	22,500	(22,500)	

Intercompany Transfers

01	90	35410	TRF FROM SEWER FUND	-	-	-	-	-	-	
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Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
01	90	35412	TRF FROM PARKING FUND			-	-	-	-	
Total Revenue				745,371	910,771	(165,400)	2,708,891	2,727,742	(18,851)	
EXPENSES										
Payroll Related Expenses										
01	90	40110	SALARIES MAYOR & COUNCIL	14,857	8,000	(6,857)	14,857	8,000	(6,857)	
01	90	40112	SALARIES MANAGER'S OFFICE	6,128	4,830	(1,298)	13,059	15,526	2,467	
01	90	40510	SALARIES FINANCE	21,418	17,265	(4,153)	43,873	55,495	11,622	
01	90	43815	SALARY BOROUGH MANAGER	13,685	12,105	(1,580)	34,594	35,144	550	
01	90	43816	SALARY FINANCE DIRECTOR	9,677	7,506	(2,171)	24,500	24,128	(372)	
01	90	43825	SALARIES - OT REGULAR	772	-	(772)	772	-	(772)	
01	90	43826	SALARIES - OT DOUBLE	-	-	-	1,259	-	(1,259)	
01	90	43828	SALARIES - COURT	-	-	-	1,154	-	(1,154)	
01	90	40013	SALARIES - CONTINGENCY ADMIN--	-	8,285	8,285	-	26,631	26,631	
01	90	43824	SALARIES - LONGEVITY	-	-	-	-	-	-	
01	90	48600	INS WORKERS COMP	15,656	1,509	(14,147)	25,459	4,851	(20,608)	
01	90	48700	INS EMPLOYEE BENEFIT	7,259	4,771	(2,488)	27,348	15,337	(12,011)	
01	90	48705	INS EMPLOYEE VISION	15	-	(15)	5	-	(5)	
01	90	48720	SOCIAL SECURITY	5,049	3,950	(1,099)	6,707	12,696	5,989	
Miscellaneous Expenses										
01	90	40121	OFFICE SUPPLIES	579	1,698	1,119	2,709	5,095	2,386	
01	90	40122	POSTAGE/PRINTING	328	2,528	2,201	3,691	7,585	3,894	
01	90	40130	OTHER SERVICES & CHARGES	200	-	(200)	200	-	(200)	
01	90	40131	PREMIUM ON BONDS	-	167	167	-	500	500	
01	90	40132	ASSOCIATION DUES	940	1,000	60	5,356	15,000	9,644	
01	90	40133	OTHER EXPENSE	5,909	1,000	(4,909)	7,405	3,000	(4,405)	
01	90	40140	BANK FEES	-	3,841	3,841	-	11,522	11,522	
01	90	40310	TAX COLLECTOR EXPENSES	310	-	(310)	5,897	-	(5,897)	
01	90	40410	LEGAL FEES	8,132	10,417	2,285	21,396	31,250	9,854	
01	90	40430	LEGAL OTHER	140	5,417	5,277	2,422	16,250	13,828	
01	90	40931	UTILITIES	1,241	20,000	18,759	4,872	63,000	58,128	
01	90	41170	CAP OUTLAY EQUIPMENT	-	1,250	1,250	-	3,750	3,750	
01	90	41337	COURT REPORTING	-	750	750	-	2,250	2,250	
01	90	42000	ADVERTISING	389	1,648	1,258	2,273	4,943	2,670	
01	90	42007	PROF FEES	11,477	3,470	(8,007)	17,926	10,410	(7,516)	
01	90	42011	CONSULTANTS	8,531	-	(8,531)	22,191	-	(22,191)	P19

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
01	90	43031	FLEET FUEL & OIL	174	22	(152)	1,128	65	(1,063)	
01	90	43822	IT ALLOCATION	770	658	(112)	2,109	1,975	(134)	
01	90	43823	PAYROLL PROCESSING FEES	547	1,923	1,376	915	5,769	4,854	
01	90	44518	BID CONTRIBUTION	7,083	7,083	0	21,250	21,250	(0)	
01	90	45650	LIBRARY APPROPRIATIONS	17,500	8,750	(8,750)	26,250	26,250	-	
01	90	45657	AUDIT FEES	-	10,000	10,000	-	12,500	12,500	
01	90	45695	ELPS EXPENSE	-	-	-	1,520	-	(1,520)	(1)
01	90	45762	OFFICE SUPPLIES - MAYOR	145	542	397	248	1,625	1,377	
01	90	45788	SEMINARS/CONFERENCES-COUNCIL	-	667	667	380	2,000	1,620	
01	90	45790	SEMINARS/CONFERENCES-STAFF	-	1,500	1,500	463	1,500	1,037	
01	90	45792	COMPUTER SERVICES EXP	-	-	-	(416)	-	416	
01	90	47294	Int Exp- 2014 Parking Tec/Ener	-	-	-	18,143	-	(18,143)	
01	90	48610	INS GENERAL & LIABILITY	1,087	1,211	124	2,311	3,632	1,321	
01	90	48951	REFUNDS	-	2,035	2,035	-	6,105	6,105	
01	90	48960	RESERVE FOR CONTINGENCIES	-	5,000	5,000	-	15,000	15,000	
01	90	49100	2014 ADJUSTMENTS	-	-	-	(9,450)	-	9,450	
01	90	49500	DEPRECIATION EXPENSE	13,462	-	(13,462)	40,763	-	(40,763)	
Intercompany Transfers										
01	90	44560	TRF TO DEBT SERVICE FUND	-	-	-	-	-	-	
01	90	44562	TRF TO EQUIP & TECH FUND	-	-	-	-	-	-	
01	90	44564	TRF TO PENSION FUND	-	-	-	-	-	-	
01	90	44566	TRF TO RECREATION	-	-	-	-	-	-	
01	90	44575	TRF TO FIRE FUND	-	-	-	-	-	-	
Total Expenses				173,459	160,796	(12,662)	395,535	470,034	74,499	
Net Income				571,912	749,974	(178,062)	2,313,356	2,257,708	55,648	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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FIRE FUND

REVENUE

Miscellaneous Revenue

05	05	34310	CAP GAIN ON SALE OF VEHICLES	-	-	-	-	-	-	
05	05	35596	INSURANCE REV - FOREIGN FIRE	-	-	-	-	-	-	
05	05	36202	TOWNSHIP FIRE PROTECTION REV	-	-	-	229,650	201,898	27,752	
05	05	38004	FIRE ALARMS	300	-	300	300	-	300	
Intercompany Transfers										
05	05	35420	TRF FROM GENERAL FUND	-	-	-	-	-	-	
Total Revenue				300	-	300	229,950	201,898	28,052	

EXPENSES

Miscellaneous Expenses

05	05	40131	PREMIUM ON BONDS	(111)	-	111	-	-	-	
05	05	40133	OTHER EXPENSE	4	625	621	522	1,875	1,353	
05	05	40931	UTILITIES	6,915	6,000	(915)	24,735	21,500	(3,235)	
05	05	41030	EQUIP REPAIRS	991	11,167	10,176	6,745	33,501	26,756	
05	05	41072	EQUIP MAJOR - OTHER	3,668	-	(3,668)	3,926	-	(3,926)	
05	05	41110	OFFICER STIPENDS - FIRE DEPT	-	-	-	-	-	-	
05	05	41120	EQUIP MNT-OIL,SOAP,WAX - FIRE	-	125	125	-	375	375	
05	05	41121	EQUIP SMALL MAINT & REPL FIRE	3,804	3,033	(771)	4,258	9,099	4,841	
05	05	41130	EQUIP REPAIRS FIRE TRUCKS don'	-	-	-	-	-	-	
05	05	41131	EQUIP RADIO MAINT - FIRE	-	1,250	1,250	1,645	3,750	2,105	
05	05	41132	UTILITIES FIRE don't use	-	-	-	-	-	-	
05	05	41134	EQUIP REPAIRS AERIALS don't us	-	-	-	-	-	-	
05	05	41135	REPORTING FEES - FIRE	1,600	-	(1,600)	2,400	-	(2,400)	
05	05	41150	CONTRIBUTION TO FIRE CO	43,535	79,848	36,313	49,835	79,848	30,013	
05	05	43031	FLEET FUEL & OIL	3,111	3,067	(44)	7,049	9,201	2,152	
05	05	44547	ADMINISTRATIVE EXPENSE	-	1,553	1,553	-	4,659	4,659	
05	05	45714	INT EXP- MISC	-	7,023	7,023	-	21,068	21,068	
05	05	45752	MECHANICS LABOR	-	2,125	2,125	-	6,375	6,375	
05	05	48950	INT EXP- FOREIGN FIRE	-	-	-	-	-	-	
05	05	49500	DEPRECIATION EXPENSE	25,322	-	(25,322)	75,966	-	(75,966)	
Intercompany Transfers										
05	05	44560	TRF TO DEBT SERVICE FUND	-	-	-	-	-	-	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
			Total Expenses	88,839	115,816	26,977	177,080	191,251	14,170	
			Net Income	(88,539)	(115,816)	27,277	52,870	10,648	42,222	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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RECREATION & EVENTS FUND

REVENUE

Miscellaneous Revenue

07	07	34322	EVENT - MAY DAY REVENUE			-	-	-	-	
07	07	34324	EVENT - REST FESTIVAL REVENUE			-	-	-	-	
07	07	34326	EVENT - SUPER SUNDAY REVENUE			-	-	-	-	
07	07	34328	EVENT - SWINGING SUMMER THURS			-	-	-	-	
07	07	34330	EVENT - TURKS HEAD REVENUE			-	-	-	-	
07	07	36731	REC INCOME TRIPS	68,802	18,058	50,744	74,319	54,174	20,145	
07	07	38000	MISCELLANEOUS REVENUE	-	18,650	(18,650)	8,605	55,950	(47,345)	
07	07	38008	PERMIT REV - PARADE			-	-	-	-	

Intercompany Transfers

07	07	35420	TRF FROM GENERAL FUND	-	-	-	-	-	-	
Total Revenue				68,802	36,708	32,094	82,924	110,124	(27,200)	

EXPENSES

Payroll Related Expenses

07	07	43820	SALARY RECREATION DIRECTOR 07	7,859	6,748	(1,111)	19,898	19,591	(307)	
07	07	45411	SALARIES RECREATION 07	7,897	7,575	(322)	20,868	21,992	1,124	
07	07	45412	SALARIES RECREATION SUMMER 07	634	-	(634)	1,867	-	(1,867)	
07	07	43824	SALARIES - LONGEVITY			-	-	-	-	
07	07	43825	SALARIES - OT REGULAR	370	-	(370)	370	-	(370)	
07	07	n/a ***	SALARIES - contingent			-	-	-	-	
07	07	48600	INS WORKERS COMP	6,602	1,253	(5,349)	9,619	3,638	(5,981)	
07	07	48700	INS EMPLOYEE BENEFIT	5,618	4,171	(1,447)	18,303	12,109	(6,194)	
07	07	48705	INS EMPLOYEE VISION	22	-	(22)	35	-	(35)	
07	07	48720	SOCIAL SECURITY	1,282	1,096	(186)	3,378	3,182	(196)	

Miscellaneous Expenses

07	07	40121	OFFICE SUPPLIES	30	958	928	594	2,874	2,281	
07	07	40133	OTHER EXPENSE	135	300	165	449	900	451	
07	07	40931	UTILITIES	934	3,000	2,066	5,616	14,000	8,384	
07	07	41999	TICKETS - SKI			-	4,972	2,858	(2,114)	
07	07	42000	ADVERTISING	4,365	1,250	(3,115)	8,264	3,750	(4,514)	
07	07	42001	TICKETS - PARK	-	6,500	6,500	-	19,500	19,500	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
07	07	42002	POSTAGE EXP	7	2,000	1,993	2,688	6,000	3,312	
07	07	42004	PROGRAM BUSES	-	2,333	2,333	3,492	6,999	3,507	
07	07	42006	VOLLEYBALL PROGRAM	6,984	1,917	(5,067)	8,231	5,751	(2,480)	
07	07	43031	FLEET FUEL & OIL	-	33	33	-	99	99	
07	07	43822	IT ALLOCATION	112	65	(47)	326	195	(131)	
07	07	44523	PRINTING	-	2,083	2,083	5,769	6,249	480	
07	07	45431	UTILITIES REC don't use	-	-	-	-	-	-	
07	07	45432	PROGRAM EXPENSES	5,555	9,843	4,288	12,432	29,529	17,097	
07	07	45436	REST FEST - ADVERTISING	-	-	-	-	-	-	
07	07	45437	REST FEST - ENTERTAINMENT	-	-	-	-	-	-	
07	07	45438	REST FEST - SETUP/EQUIP	1,220	-	(1,220)	1,220	-	(1,220)	
07	07	45439	REST FEST - OTHER	-	-	-	-	-	-	
07	07	45440	MAY DAY - ADVERTISING	-	-	-	-	-	-	
07	07	45441	MAY DAY - ENTERTAINMENT	-	-	-	-	-	-	
07	07	45442	MAY DAY - SETUP/EQUIP	130	-	(130)	130	-	(130)	
07	07	45443	MAY DAY - OTHER	-	-	-	-	-	-	
07	07	45444	SUPER SUN - ADVERTISING	-	-	-	-	-	-	
07	07	45445	SUPER SUN - ENTERTAINMENT	-	-	-	-	-	-	
07	07	45446	SUPER SUN - SETUP/EQUIP	-	-	-	-	-	-	
07	07	45447	SUPER SUN - OTHER	-	-	-	-	-	-	
07	07	45448	TURKS HD - ADVERTISING	-	-	-	-	-	-	
07	07	45449	TURKS HD - ENTERTAINMENT	-	-	-	-	-	-	
07	07	45450	TURKS HD - SETUP/EQUIP	-	-	-	-	-	-	
07	07	45451	TURKS HD - OTHER	-	-	-	-	-	-	
07	07	45452	SWINGING SUMMER THURS	-	-	-	-	-	-	
07	07	45453	VINTAGE GARAGE SALE	205	292	87	995	876	(119)	
07	07	45454	TOUCH A TRUCK	-	125	125	-	375	375	
07	07	48610	INS GENERAL & LIABILITY	729	908	179	1,646	2,724	1,078	
07	07	48951	REFUNDS	1,105	833	(272)	1,155	2,499	1,344	
07	07	49500	DEPRECIATION EXPENSE	2,264	-	(2,264)	6,793	-	(6,793)	
07	07	--	OTHER	74	1,429	1,355	74	1,429	1,355	
Total Expenses				54,131	54,712	581	139,183	167,119	27,936	
Net Income				14,671	(18,004)	32,675	(56,258)	(56,995)	737	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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WASTEWATER FUND

REVENUE

08	08	30000	REVENUE CARRYOVER	-	-	-	600,000	568,637	31,363	
08	08	34100	INTEREST INCOME	-	83	(83)	-	249	(249)	
08	08	34332	INDUSTRIAL SEWER SURCHARGE	-	16,667	(16,667)	-	50,001	(50,001)	
08	08	36401	SEWER HOOKUPS REVENUE	-	6,996	(6,996)	-	11,660	(11,660)	
08	08	36412	SEWER RENTALS REV - RESIDENT	484,848	100,000	384,848	1,028,046	950,000	78,046	
08	08	36460	OUTSIDE PLANT EFFLUENT REVENUE	-	62,500	(62,500)	-	62,500	(62,500)	
Total Revenue				484,848	186,246	298,602	1,628,046	1,643,047	(15,001)	

EXPENSES

Payroll Related Expenses

08	08	42913	SALARIES WASTEWATER 08	68,879	60,210	(8,669)	190,324	180,630	(9,694)	
08	08	42918	SALARIES SANITARY SEWERS 08	-	2,782	2,782	14,133	8,076	(6,057)	
08	08	43821	SALARY WASTEWATER DIRECTOR 08	9,226	7,922	(1,304)	9,226	22,999	13,773	
08	08	43824	SALARIES - LONGEVITY	-	-	-	-	-	-	
08	08	43825	SALARIES - OT REGULAR	7,106	-	(7,106)	7,106	-	(7,106)	
08	08	n/a ***	SALARIES - contingent	-	-	-	-	-	-	
08	08	48600	INS WORKERS COMP	6,124	5,012	(1,112)	18,191	14,551	(3,640)	
08	08	48700	INS EMPLOYEE BENEFIT	22,283	16,681	(5,602)	72,653	48,429	(24,224)	
08	08	48705	INS EMPLOYEE VISION	54	-	(54)	57	-	(57)	
08	08	48720	SOCIAL SECURITY	6,485	6,082	(403)	16,770	17,658	888	

Miscellaneous Expenses

08	08	40133	OTHER EXPENSE	4,521	6,417	1,896	9,607	19,251	9,644	
08	08	40931	UTILITIES	2,884	1,667	(1,217)	6,976	5,001	(1,975)	
08	08	40940	REPAIR/MAINT BUILDING	-	-	-	341	-	(341)	
08	08	42007	PROF FEES	6,105	6,250	145	14,611	18,750	4,139	
08	08	42010	UNIFORMS	1,655	917	(738)	3,916	2,751	(1,165)	
08	08	42922	MAT & SUPPLIES-LAB - TR	1,600	1,667	67	2,161	5,001	2,840	
08	08	42925	MAINT MAINS & SANITARY	3,605	18,750	15,145	3,605	56,250	52,645	
08	08	42931	PROF FEES WW don't use	-	-	-	-	-	-	
08	08	42933	SLUDGE REMOVAL TR	7,501	10,000	2,499	17,464	30,000	12,536	
08	08	42935	UTILITIES WW don't use	-	-	-	-	-	-	
08	08	42970	EQUIP MAJOR - TAYLOR RUN	-	-	-	-	30,000	30,000	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
08	08	42937	REPAIRS TO PLANTS	-	-	-	4,476	-	(4,476)	
08	08	42947	OTHER EXP WW don't use	-	-	-	-	-	-	
08	08	42970	EQUIP MAJOR - TAYLOR RUN	-	15,000	15,000	-	15,000	15,000	
08	08	43031	FLEET FUEL & OIL	530	805	275	1,343	2,415	1,072	
08	08	43822	IT ALLOCATION	109	58	(51)	286	174	(112)	
08	08	45689	ELECTRICITY GOOSE CREEK	12,354	19,333	6,979	73,276	57,999	(15,277)	
08	08	45691	ELECTRICITY PUMPING STATIONS	2,664	2,583	(81)	7,063	7,749	686	
08	08	45693	ELECTRICITY TAYLOR RUN	13,965	12,458	(1,507)	54,411	37,374	(17,037)	
08	08	45700	EQUIP MAJOR - GOOSE CREEK	-	14,167	14,167	-	42,500	42,500	
08	08	45702	EQUIP MAJOR - PUMPING STATIONS	-	10,000	10,000	-	30,000	30,000	
08	08	45704	FUEL OIL COSTS - GOOSE CREEK	-	1,333	1,333	1,983	3,999	2,016	
08	08	45705	FUEL OIL COSTS - TAYLOR RUN	1,171	2,667	1,496	4,806	8,001	3,195	
08	08	45708	GRIT REMOVAL - GOOSE CREEK	-	833	833	659	2,499	1,840	
08	08	45710	GRIT REMOVAL - TAYLOR RUN	478	833	356	1,480	2,499	1,019	
08	08	45724	REPAIR/MAINT PUMP STATION	-	1,667	1,667	2,062	5,001	2,939	
08	08	45728	MAT & SUPPLIES-ALM SULFATE- TR	6,927	4,167	(2,760)	13,798	12,501	(1,297)	
08	08	45730	MAT & SUPPLIES-CHLORINE - GC	682	417	(265)	682	1,251	569	
08	08	45732	MAT & SUPPLIES-CHLORINE - TR	-	250	250	682	750	68	
08	08	45734	MAT & SUPPLIES-LAB - GC	415	2,500	2,085	1,771	7,500	5,729	
08	08	45736	MAT & SUPPLIES-LIQUID BIO - TR	-	833	833	-	2,499	2,499	
08	08	45738	MAT & SUPPLIES-NEW EQUIP -TR	3,355	3,750	395	13,592	11,250	(2,342)	
08	08	45740	MAT & SUPPLIES-POLYMER - GC	-	1,042	1,042	319	3,126	2,807	
08	08	45742	MAT & SUPPLIES-POLYMER - TR	-	1,250	1,250	-	3,750	3,750	
08	08	45744	MAT & SUPPLIES-SODA ASH - GC	-	4,167	4,167	8,551	12,501	3,950	
08	08	45746	MAT & SUPPLIES-SODA ASH - TR	-	5,833	5,833	1,222	17,499	16,277	
08	08	45748	MAT & SUPPLIES-SODIUM BI - TR	-	667	667	-	2,001	2,001	
08	08	45750	MAT & SUPPLIES-SULPHUR DI - GC	1,113	667	(446)	1,113	2,001	888	
08	08	45778	PROF FEES - LAB RELATED	491	2,083	1,593	805	6,249	5,444	
08	08	45780	PROF FEES - PHOSPHORUS STUDY	-	10,417	10,417	-	31,251	31,251	
08	08	45794	SEWER BILLING EXPENSES	7,063	4,750	(2,313)	14,118	14,250	132	
08	08	45796	SLUDGE REMOVAL GC	30,753	33,333	2,580	84,135	99,999	15,864	
08	08	45822	REPAIRS TO PLANTS - TR	-	7,083	7,083	9,622	21,249	11,627	
08	08	45824	REPAIRS TO PLANTS - GC (WYETH)	1,560	8,333	6,773	8,241	24,999	16,758	
08	08	45826	MAINT - GENERATORS	-	1,250	1,250	-	3,750	3,750	
08	08	45828	MAINT - HVAC	1,453	1,667	214	2,906	5,001	2,095	
08	08	45830	MAINT - INSTRUMENTATION - TR	-	667	667	-	2,001	2,001	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
08	08	48610	INS GENERAL & LIABILITY	2,919	3,632	713	6,591	10,896	4,306	
08	08	48951	REFUNDS	26	-	(26)	26	-	(26)	
08	08	49500	DEPRECIATION EXPENSE	79,474	-	(79,474)	238,797	-	(238,797)	
Intercompany Transfers										
08	08	44560	TRF TO DEBT SERVICE FUND	-	-	-	-	-	-	
08	08	44562	TRF TO EQUIP & TECH FUND	-	-	-	-	-	-	
08	08	44564	TRF TO PENSION FUND	-	-	-	-	-	-	
08	08	44570	TRF TO GENERAL FUND	-	-	-	-	-	-	
Total Expenses				315,529	324,852	9,323	945,956	970,831	24,875	
Net Income				169,319	(138,606)	307,925	682,090	672,216	9,874	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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PARKING FUND

REVENUE

09	09	30000	REVENUE CARRYOVER	-	-	-	20,741	471,488	(450,747)	
09	09	33103	PARKING REV TICKETS/VIOLATIONS	122,810	133,767	(10,957)	287,579	388,356	(100,777)	
09	09	33110	PARKING REV WARRANT DISTRIB	6,365	6,417	(52)	7,271	19,250	(11,979)	
09	09	34100	INTEREST INCOME	-	125	(125)	-	375	(375)	
09	09	36321	PARKING REV METERS	160,232	118,904	41,328	317,287	345,205	(27,918)	
09	09	36322	PARKING REV MONTHLY PERMITS	2,378	2,000	378	37,892	6,000	31,892	
09	09	36323	PARKING REV GARAGES	509,358	149,833	359,525	509,358	449,500	59,858	
09	09	36326	PARKING REV LEASE BICENT RETL	9,574	6,583	2,990	9,574	19,750	(10,176)	
09	09	36327	PARKING REV DEBT SVC WCU GARAGE	-	-	-	-	198,735	(198,735)	
09	09	38006	REFUNDS don't use	10	-	10	10	-	10	(J)
09	09	38010	PARKING REV RESIDENT PERMITS	-	4,155	(4,155)	-	12,465	(12,465)	
09	09	38032	PARKING REV UNIV MGMT FEE	-	1,200	(1,200)	-	3,600	(3,600)	
Total Revenue				810,726	422,984	387,742	1,189,712	1,914,724	(725,012)	

EXPENSES

Payroll Related Expenses

09	09	41313	SALARIES PARKING SERVICES 09	43,261	41,258	(2,003)	128,462	123,774	(4,688)	
09	09	43818	SALARY PARKING DIRECTOR 09	6,668	6,819	151	18,832	19,797	965	
09	09	43825	SALARIES - OT REGULAR	7,012	-	(7,012)	7,012	-	(7,012)	
09	09	43824	SALARIES - LONGEVITY	-	-	-	-	-	-	
09	09	44510	SALARIES PARKING METER 09	2,202	-	(2,202)	5,520	-	(5,520)	
09	09	48600	INS WORKERS COMP	7,011	4,177	(2,834)	17,066	12,127	(4,939)	
09	09	48700	INS EMPLOYEE BENEFIT	18,571	14,742	(3,829)	60,569	42,799	(17,770)	
09	09	48705	INS EMPLOYEE VISION	25	-	(25)	(43)	-	43	
09	09	48720	SOCIAL SECURITY	4,486	3,811	(675)	12,132	11,064	(1,068)	

Miscellaneous Expenses

09	09	40121	OFFICE SUPPLIES	238	583	345	996	1,750	754	
09	09	40616	CONSTABLE WARRANT PAYMENTS	10,111	6,417	(3,694)	17,481	19,250	1,769	
09	09	40931	UTILITIES	8,932	10,000	1,068	32,368	38,000	5,632	
09	09	41321	UNIFORMS PARKING don't use	-	-	-	-	-	-	
09	09	42010	UNIFORMS	-	1,152	1,152	251	3,455	3,204	
09	09	43031	FLEET FUEL & OIL	509	704	195	583	2,113	1,529	
09	09	43822	IT ALLOCATION	202	689	487	572	2,068	1,496	P28

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
09	09	43823	PAYROLL PROCESSING FEES	-	-	-	50	-	(50)	
09	09	44500	PARKING LOT PAVING	-	-	-	-	-	-	
09	09	44521	MAINT OF SOFTWARE	457	9,250	8,793	457	9,250	8,793	
09	09	44522	PARKING PERMITS APPS FORMS 09	-	-	-	-	2,000	2,000	
09	09	44523	PRINTING	-	1,500	1,500	2,519	4,500	1,981	
09	09	44525	MAINT PARKING METERS	2,455	520	(1,935)	3,607	1,560	(2,047)	
09	09	44531	REMIT TO UNIV-GARAGES 09	-	2,083	2,083	-	6,250	6,250	
09	09	44536	UTILITIES PARKING don't use	-	-	-	-	-	-	
09	09	44545	MAINT BUILDING GARAGE	3,416	19,030	15,614	(8,788)	57,090	65,878	
09	09	44547	ADMINISTRATIVE EXPENSE	2,329	2,379	50	5,582	7,138	1,556	
09	09	45669	MAINT BUILDING ENHANCEMENT	21,359	16,667	(4,692)	21,552	50,000	28,448	
09	09	45687	ELECTRICITY CHESTNUT ST GARAGE	3,048	417	(2,632)	10,165	1,250	(8,915)	
09	09	45726	MASTER PARKING PROGRAM	-	-	-	-	-	-	
09	09	45758	METER OPERATIONS	7,267	7,333	66	21,701	22,000	299	
09	09	45816	UNIVERSITY GARAGES	184	5,400	5,216	184	5,400	5,216	
09	09	48610	INS GENERAL & LIABILITY	2,432	3,027	594	5,493	9,080	3,587	
09	09	48951	REFUNDS	-	-	-	20	-	(20)	
09	09	49500	DEPRECIATION EXPENSE	64,895	-	(64,895)	194,684	-	(194,684)	
Intercompany Transfers										
09	09	44560	TRF TO DEBT SERVICE FUND	-	-	-	-	-	-	
09	09	44562	TRF TO EQUIP & TECH FUND	-	-	-	-	-	-	
09	09	44564	TRF TO PENSION FUND	-	-	-	-	-	-	
09	09	44568	TRF TO CAPITAL IMP FUND	-	-	-	-	-	-	
09	09	44570	TRF TO GENERAL FUND	-	-	-	-	-	-	
Total Expenses				217,070	157,958	(59,112)	559,027	451,714	(107,314)	
Net Income				593,656	265,026	328,629	630,684	1,463,010	(832,326)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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CAPITAL IMPROVEMENT FUND

REVENUE

Miscellaneous Revenue

10	10	38034	GRANT REV - URG MINER ST	-	-	-	-	-	-	
10	10	39350	BOND PROCEEDS	-	-	-	-	-	-	

Intercompany Transfers

10	10	35412	TRF FROM PARKING FUND	-	-	-	-	-	-	
10	10	35414	TRF FROM CAP RESERVE	-	-	-	-	-	-	
10	10	35428	TRF FROM STORMWATER	-	-	-	-	-	-	

Total Revenue

-	-	-	-	-	-	-	-	-	-	
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EXPENSES

10	07	45470	CAP PURCH RECREATION	-	40,000	40,000	-	40,000	40,000	
10	70	45673	CAP PURCH IT	-	-	-	1,494	-	(1,494)	
10	09	45675	CAP PURCH PARKING	-	-	-	228	-	(228)	
10	80	45679	CAP PURCH PW E BARNARD	-	-	-	-	-	-	
10	80	45681	CAP PURCH PW STREET RELINE	-	-	-	-	-	-	
10	10	49500	DEPRECIATION EXPENSE	81	-	(81)	244	-	(244)	
10	90	49520	BORO HALL REN CONTINGENT--	-	-	-	-	-	-	

Total Expenses

81	40,000	39,919	1,966	40,000	38,034
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Net Income

(81)	(40,000)	39,919	(1,966)	(40,000)	38,034
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Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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HIGHWAY AID FUND

REVENUE

15	15	34100	INTEREST INCOME	-	167	(167)	-	2,501	(2,501)	(K)
15	15	36735	GRANT REVENUE	-	-	-	-	-	-	
Total Revenue				-	167	(167)	-	2,501	(2,501)	

EXPENSES

15	15	49500	DEPRECIATION EXPENSE	-	-	-	-	-	-	
15	15	43332	SIGNAL MAINT HWY AID don't use	-	-	-	-	-	-	
15	15	49515	PROJECTS TO BE DETERMINED--	-	-	-	(100)	-	100	
Total Expenses				-	-	-	(100)	-	100	
Net Income				-	167	(167)	100	2,501	(2,401)	

Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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STORMWATER FUND

REVENUE

16	16	38015	STORMWATER REVENUE			-	-	-	-	
16	16	39350	BOND PROCEEDS			-	-	-	-	
Total Revenue				-	-	-	-	-	-	

EXPENSES

Payroll Related Expenses

16	16	49525	SALARIES & BEN STORMWATER--			-	-	-	-	
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Miscellaneous Expenses

16	16	40133	OTHER EXPENSE			-	-	-	-	
16	16	43620	STORM DRAIN MATERIALS	1,282	-	(1,282)	11,398	-	(11,398)	
16	16	49500	DEPRECIATION EXPENSE			-	-	-	-	
16	16	49530	STORMWATER PROJECT--			-	-	-	-	

Intercompany Transfers

16	16	44560	TRF TO DEBT SERVICE FUND	-	-	-	-	-	-	
16	16	44562	TRF TO EQUIP & TECH FUND	-	-	-	-	-	-	
16	16	44568	TRF TO CAPITAL IMP FUND	-	-	-	-	-	-	

Total Expenses				1,282	-	(1,282)	11,398	-	(11,398)	
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Net Income				(1,282)	-	(1,282)	(11,398)	-	(11,398)	
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Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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CAPITAL RESERVE FUND

REVENUE

Miscellaneous Revenue

18	18	30000	REVENUE CARRYOVER	-	-	-	-	20,600	(20,600)	
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Intercompany Transfers

18	18	35412	TRF FROM PARKING FUND	-	-	-	-	-	-	
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Total Revenue				-	-	-	-	20,600	(20,600)	
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EXPENSES

18	18	44568	TRF TO CAPITAL IMP FUND	-	-	-	-	-	-	
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18	18	49500	DEPRECIATION EXPENSE	-	-	-	-	-	-	
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Total Expenses				-	-	-	-	-	-	
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Net Income				-	-	-	-	20,600	(20,600)	
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Fund	Dept	Account	Name	Actual Mar 2016	Budget Mar 2016	Act vs Bud Variance	Actual 2016 YTD	Budget 2016 YTD	Act vs Bud Variance	Notes
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EQUIPMENT & TECHNOLOGY REPLACEMENT FUND

REVENUE

Miscellaneous Revenue

19	05	39350	BOND PROCEEDS	-	-	-	-	-	-
19	19	36735	GRANT REVENUE	-	-	-	-	-	-

Intercompany Transfers

19	19	35410	TRF FROM SEWER FUND	-	-	-	-	-	-
19	19	35412	TRF FROM PARKING FUND	-	-	-	-	-	-
19	19	35420	TRF FROM GENERAL FUND	-	-	-	-	-	-
19	19	35428	TRF FROM STORMWATER	-	-	-	-	-	-

Total Revenue

-	-	-	-	-	-	-
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EXPENSES

Miscellaneous Expenses

19	08	43013	CAP PURCH PW	-	10,000	10,000	-	10,000	10,000
19	09	43013	CAP PURCH PW	-	16,938	16,938	-	16,938	16,938
19	16	43013	CAP PURCH PW	-	64,688	64,688	-	64,688	64,688
19	90	43013	CAP PURCH PW	-	19,375	19,375	-	19,375	19,375
19	05	45671	CAP PURCH FIRE BOND PROCEEDS	-	-	-	-	-	-
19	40	45677	CAP PURCH POLICE	-	23,100	23,100	-	23,100	23,100
19	50	45718	LEASE PAYMENTS - EQUIP	2,113	11,000	8,887	6,339	11,000	4,661
19	40	45720	LEASE PAYMENTS - VEHICLES	-	98,000	98,000	-	98,000	98,000
19	09	45764	PARKING ADMIN CAPITAL	-	16,000	16,000	-	16,000	16,000

Intercompany Transfers

19	19	44572	TRF TO CAP RESERVE	-	-	-	-	-	-
19	19	49500	DEPRECIATION EXPENSE	-	-	-	-	-	-
19	40	49500	DEPRECIATION EXPENSE	176	-	(176)	353	-	(353)
19	05	49500	DEPRECIATION EXPENSE	1,970	-	(1,970)	5,909	-	(5,909)

Total Expenses

4,259	259,101	254,842	12,601	259,101	246,500
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Net Income

(4,259)	(259,101)	254,842	(12,601)	(259,101)	246,500
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Warrant Report
 March 2016 - FINAL
 All Funds

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
10-8 EMERGENCY VEHIC	10-8 EMERGENCY VEHICLE SERVICE	47250	3/15/2016	PO 3481	627.25	01	CASH- GF FNB
10-8 EMERGENCY VEHIC	10-8 EMERGENCY VEHICLE SERVICE	47250	3/15/2016	2 HITCH AND WIRING	270.00	01	CASH- GF FNB
10-8 EMERGENCY VEHIC	10-8 EMERGENCY VEHICLE SERVICE	47250	3/15/2016	idle button	161.25	01	CASH- GF FNB
10-8 EMERGENCY VEHIC	10-8 EMERGENCY VEHICLE SERVICE	47250	3/15/2016	LINEAR STROBE	70.45	01	CASH- GF FNB
10-8 EMERGENCY VEHIC	10-8 EMERGENCY VEHICLE SERVICE	47250	3/15/2016	CODE 3 STROBE TUBE	61.97	01	CASH- GF FNB
Total 10-8 EMERGENCY VEHIC					1,190.92		
21ST CENTURY MEDIA	21ST CENTURY MEDIA	47132	3/1/2016	224 lines acct 884439	340.44	01	CASH- GF FNB
21ST CENTURY MEDIA	21ST CENTURY MEDIA	47132	3/1/2016	24 lines, bowc 884439	65.90	01	CASH- GF FNB
21ST CENTURY MEDIA	21ST CENTURY MEDIA	47251	3/15/2016	02/14/2016 ADS ACCT 369120	1,100.00	07	CASH- GF FNB
Total 21ST CENTURY MEDIA					1,506.34		
ABC PAPER	ABC PAPER & CHEMICAL CO INC	47252	3/15/2016	URINAL CLEANER/TOWEL/TOISSUE	351.57	01	CASH- GF FNB
Total ABC PAPER					351.57		
ABILA	ABILA	47134	3/1/2016	MIP MONTHLY CLOUD	413.00	01	CASH- GF FNB
Total ABILA					413.00		
ACCOUNTEMPS	ACCOUNTEMPS	47135	3/1/2016	COLED WK END 2/5/16	2,046.19	01	CASH- GF FNB
ACCOUNTEMPS	ACCOUNTEMPS	47135	3/1/2016	COLES WK END 2/12/2016	2,046.19	01	CASH- GF FNB
ACCOUNTEMPS	ACCOUNTEMPS	47253	3/15/2016	TAX EXEMPT-COLES WK END 2/3	6,731.00	01	CASH- GF FNB
ACCOUNTEMPS	ACCOUNTEMPS	47253	3/15/2016	TAX EXEMPT-COLES WK END 2/19	1,600.00	01	CASH- GF FNB
Total ACCOUNTEMPS					12,423.38		
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47136	3/1/2016	SMARTSPREADER PUSHBEHIND	189.99	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47136	3/1/2016	MRKING PAINT	40.44	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47136	3/1/2016	BOARD COMMON	8.89	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47136	3/1/2016	HILLMAN	5.40	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47136	3/1/2016	MAKSING TAPE	2.79	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47254	3/15/2016	BIT INSERT/HOLDER/HILLMAN	14.28	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47254	3/15/2016	HILLMAN	10.44	01	CASH- GF FNB
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	47254	3/15/2016	KEYS	4.98	01	CASH- GF FNB
Total ACE HARDWARE					277.21		
ADP	ADP LLC	47137	3/1/2016	WRKFRCE/TIMCLK/QUKPNCH	1,119.88	01	CASH- GF FNB
ADP	ADP LLC	47137	3/1/2016	STATE/LOCAL/CITY 0055 10 AHL	751.77	01	CASH- GF FNB
ADP	ADP LLC	47137	3/1/2016	PROCESSING THRU 2/11	262.11	01	CASH- GF FNB
ADP	ADP LLC	47255	3/15/2016	CLIENT 519104	2,097.64	01	CASH- GF FNB
ADP	ADP LLC	47137	3/1/2016	WRKFRCE/TIMCLK/QUKPNCH	39.52	07	CASH- GF FNB
ADP	ADP LLC	47137	3/1/2016	STATE/LOCAL/CITY 0055 10 AHL	26.53	07	CASH- GF FNB
ADP	ADP LLC	47137	3/1/2016	PROCESSING THRU 2/11	9.25	07	CASH- GF FNB
ADP	ADP LLC	47255	3/15/2016	CLIENT 519104	74.04	07	CASH- GF FNB
Total ADP					4,380.74		
AFSCME	AFSCME COUNCIL 13	47138	3/1/2016	UNION DUES FOR PR FEB 2016	2,165.42	01	CASH- GF FNB
Total AFSCME					2,165.42		
AFSCME FAIRSHARE	AFSCME COUNCIL 13 - FAIRSHARE	47139	3/1/2016	FAIRSHARE FOR PR 2/2016	102.76	01	CASH- GF FNB
Total AFSCME FAIRSHARE					102.76		
AFSCME PAL	AFSCME COUNCIL 13 - PAL	47140	3/1/2016	PAL DUES FO RFEB 2016	4.00	01	CASH- GF FNB
Total AFSCME PAL					4.00		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
ALL COVERED	ALL COVERED	47141	3/1/2016	JANUARY MONTHLY FEE	595.00	01	CASH- GF FNB
ALL COVERED	ALL COVERED	47141	3/1/2016	MONTHLY BILLING FOR FEB	595.00	01	CASH- GF FNB
Total ALL COVERED					1,190.00		
ALL EVENT PARTY RENT	ALL EVENT PARTY RENTAL	47142	3/1/2016	2015 CTDI party	271.20	01	CASH- GF FNB
Total ALL EVENT PARTY RENT					271.20		
AMERICAN UNITED LIFE	AMERICAN UNITED LIFE	47256	3/15/2016	G 00613141-0000-000	6,924.67	01	CASH- GF FNB
AMERICAN UNITED LIFE	AMERICAN UNITED LIFE	47256	3/15/2016	03/01-03/31 G 00613141-0000-000	6,915.24	01	CASH- GF FNB
AMERICAN UNITED LIFE	AMERICAN UNITED LIFE	47256	3/15/2016	G 00613141-0000-000	214.17	07	CASH- GF FNB
AMERICAN UNITED LIFE	AMERICAN UNITED LIFE	47256	3/15/2016	03/01-03/31 G 00613141-0000-000	213.88	07	CASH- GF FNB
Total AMERICAN UNITED LIFE					14,267.96		
AQUA	AQUA PA	47258	3/15/2016	000309989 0309989 401 E GAY ST	6,260.74	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344334 0344334	1,063.04	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344344 0344344	962.43	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344360 0344360 401 E GAY	397.58	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344030 0344030	225.00	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000309989 1353883	192.00	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344360 1192919	182.40	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344334 1137460	127.90	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000309989 1353882	127.90	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000471861 0401164	100.00	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344222 0344222	95.00	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344258 0344258	87.70	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	cust 792443679	33.91	01	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344204 0344204	200.00	05	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000467251 0400184	192.00	05	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000467250 0400183	129.90	05	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344215 0344215	30.00	05	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344214 0344214	27.00	05	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000309989 0309989 401 E GAY ST	329.51	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344361 0344361	127.90	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344359 0344359	48.70	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344255 0344255 02/19/2016	46.70	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	00048895 0405562	27.00	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344370 0344370	26.00	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344360 0344360 401 E GAY	20.92	07	CASH- GF FNB
AQUA	AQUA PA	47258	3/15/2016	000344360 1192919	9.60	07	CASH- GF FNB
Total AQUA					11,070.83		
ARAMARK	ARAMARK UNIFORM SERVICES	47143	3/1/2016	792443677	274.58	01	CASH- GF FNB
ARAMARK	ARAMARK UNIFORM SERVICES	47143	3/1/2016	CUST 792443677	137.29	01	CASH- GF FNB
ARAMARK	ARAMARK UNIFORM SERVICES	47143	3/1/2016	792443678	87.96	01	CASH- GF FNB
ARAMARK	ARAMARK UNIFORM SERVICES	47143	3/1/2016	792443679	33.91	01	CASH- GF FNB
ARAMARK	ARAMARK UNIFORM SERVICES	47259	3/15/2016	cust 792443677	411.87	01	CASH- GF FNB
ARAMARK	ARAMARK UNIFORM SERVICES	47259	3/15/2016	cust 792443679	67.82	01	CASH- GF FNB
Total ARAMARK					1,013.43		
ARCA	ARCA ADVANCED PROCESSING	47260	3/15/2016	01/05/16 REFRIDGE EVAC	680.00	01	CASH- GF FNB
Total ARCA					680.00		
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47144	3/1/2016	GALVANIZED FLEX, ELBOW, SEALCLAMP	210.75	01	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47144	3/1/2016	FILTER/FUELE	51.50	01	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	FILTER / LUBE	60.73	05	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	filter/air	60.08	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	filter, lube	45.88	01	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	valve push pull	45.00	01	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	FILTER, TRANS	34.52	05	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	filter fuel	26.56	01	CASH- GF FNB
ASSOCIATED TRUCK	ASSOCIATED TRUCK PARTS	47261	3/15/2016	FILTER TRANS	17.26	05	CASH- GF FNB
Total ASSOCIATED TRUCK					552.28		
ATLANTIC TACTICAL	ATLANTIC TACTICAL	47262	3/15/2016	276728	132.98	01	CASH- GF FNB
Total ATLANTIC TACTICAL					132.98		
B&E OIL	B & E OIL SRVCS INC	47145	3/1/2016	OIL REMOVAL/FILTER	113.60	01	CASH- GF FNB
Total B&E OIL					113.60		
BAIRD & RUDOLPH	BAIRD & RUDOLPH COMPANY,INC.	47263	3/15/2016	TIRES FIRETRUCK	453.20	01	CASH- GF FNB
Total BAIRD & RUDOLPH					453.20		
BALLARD	BALLARD SPAHR LLP	47264	3/15/2016	CLIENT 027749.00 BOWC	1,232.00	01	CASH- GF FNB
Total BALLARD					1,232.00		
BATTAVIO	BATTAVIO HEATING	47147	3/1/2016	2015 backflow test	85.00	01	CASH- GF FNB
Total BATTAVIO					85.00		
BERGEY'S TIRE & SERV	BERGEY'S TIRE & SERVICE CENTER	47265	3/15/2016	34088	250.20	01	CASH- GF FNB
Total BERGEY'S TIRE & SERV					250.20		
BERKHEIMER	H.A. BERKHEIMER,INC.	47148	3/1/2016	BPT ACCT 02 15 900 024 DIST 1/22/2016	439.13	01	CASH- GF FNB
BERKHEIMER	H.A. BERKHEIMER,INC.	47266	3/15/2016	02 15 900 024	777.55	01	CASH- GF FNB
Total BERKHEIMER					1,216.68		
BERRODIN CO.	BERRODIN COMPANY	47149	3/1/2016	WIPER BLADE	46.40	01	CASH- GF FNB
BERRODIN CO.	BERRODIN COMPANY	47149	3/1/2016	profile blade	37.24	01	CASH- GF FNB
BERRODIN CO.	BERRODIN COMPANY	47149	3/1/2016	FED OIL	13.20	01	CASH- GF FNB
BERRODIN CO.	BERRODIN COMPANY	47149	3/1/2016	LIGHTING	7.43	01	CASH- GF FNB
BERRODIN CO.	BERRODIN COMPANY	47267	3/15/2016	55610	122.42	01	CASH- GF FNB
Total BERRODIN CO.					226.69		
BEST LINE EQUIPMENT	BEST LINE EQUIPMENT	47150	3/1/2016	EDGE, BOBCAT, FREIGHT	393.96	01	CASH- GF FNB
BEST LINE EQUIPMENT	BEST LINE EQUIPMENT	47150	3/1/2016	SKID STEER LOADER	236.88	01	CASH- GF FNB
Total BEST LINE EQUIPMENT					630.84		
BILMAR INDUSTRIAL	BILMAR INDUSTRIAL PRODUCTS,INC	47268	3/15/2016	TAYLOR TUN WWTP	340.00	01	CASH- GF FNB
BILMAR INDUSTRIAL	BILMAR INDUSTRIAL PRODUCTS,INC	47268	3/15/2016	TAYLOR RUN WWTP	218.42	01	CASH- GF FNB
Total BILMAR INDUSTRIAL					558.42		
BOWMELL CENTRAL PENN	BOWMELL CENTRAL PENN CHEMICALS	47151	3/1/2016	PHOSPHORIC ACID	428.70	01	CASH- GF FNB
Total BOWMELL CENTRAL PENN					428.70		
BRANDYWINE REPORTING	BRANDYWINE REPORTING,INC.	47269	3/15/2016	HEARING	100.00	01	CASH- GF FNB
Total BRANDYWINE REPORTING					100.00		
BRANDYWINE VALLEY HE	BRANDYWINE VALLEY HEATING &	47152	3/1/2016	TRIP CHARGE - DIAGNOSE CONTROL BRD	75.00	01	CASH- GF FNB
Total BRANDYWINE VALLEY HE					75.00		
BRENDA'S VAC SHOP	BRENDA'S VAC SHOP	47153	3/1/2016	VAC BAGS FOR MUNI BLDG	17.95	01	CASH- GF FNB
Total BRENDA'S VAC SHOP					17.95		
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	GENERAL BILLING	3,218.35	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	JLOC PROP	2,857.50	01	CASH- GF FNB
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	ZUKIN	986.75	01	CASH- GF FNB
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	STAR SOCIAL CLUB	555.00	01	CASH- GF FNB
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	PAXSON PARK	274.50	01	CASH- GF FNB
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	CHESTNUT ST PARKING	180.00	01	CASH- GF FNB
BUCKLEY,NAGLE	BUCKLEY,BRION,MCGUIRE,MORRIS	47154	3/1/2016	WC COMM BILL OF RIGHTS	33.00	01	CASH- GF FNB
Total BUCKLEY,NAGLE					8,105.10		
BURNS CARMELA	CARMELA M BURNS	47155	3/1/2016	FEBRUARY WARRANTS	660.00	01	CASH- GF FNB
BURNS CARMELA	CARMELA M BURNS	47270	3/15/2016	FEBRUARY WARRANTS	770.00	01	CASH- GF FNB
Total BURNS CARMELA					1,430.00		
CAMPBELL, DONALD	DONALD CAMPBELL	47271	3/15/2016	SEWER REFUND 340 SHARPLESS ST	26.00	01	CASH- GF FNB
Total CAMPBELL, DONALD					26.00		
CANTEEN REFRESHMENT	CANTEEN REFRESHMENT SERVICES	47272	3/15/2016	6808	94.08	01	CASH- GF FNB
Total CANTEEN REFRESHMENT					94.08		
CARLSON, KIMBERLY	KIMBERLY CARLSON	47273	3/15/2016	FEBRUARY 2016 PO3536	800.00	05	CASH- GF FNB
Total CARLSON, KIMBERLY					800.00		
CC FIRE CHIEFS	CHESTER COUNTY FIRE CHIEFS	47156	3/1/2016	2016 ASSOCIATION DUES	345.00	05	CASH- GF FNB
Total CC FIRE CHIEFS					345.00		
CC SOLID WASTE AUTH	CHESTER COUNTY SOLID WASTE AUT	47157	3/1/2016	2015	3,178.35	01	CASH- GF FNB
Total CC SOLID WASTE AUTH					3,178.35		
CC SPCA	CHESTER COUNTY SPCA	47158	3/1/2016	JANUARY 2016	570.00	01	CASH- GF FNB
CC SPCA	BRANDYWINE VALLEY SPCA	47274	3/15/2016	FEBRUARY 2016	340.00	01	CASH- GF FNB
Total CC SPCA					910.00		
CC TAX CLAIM BUREAU	CHESTER COUNTY TAX CLAIM	47275	3/15/2016	3 LEIN REMOVALS	105.00	01	CASH- GF FNB
Total CC TAX CLAIM BUREAU					105.00		
CC TREASURER	CHESTER COUNTY TREASURER	47159	3/1/2016	0104_01090300	310.84	01	CASH- GF FNB
CC TREASURER	CHESTER COUNTY TREASURER	47159	3/1/2016	0104_01090200 2016 CC TAX	310.71	01	CASH- GF FNB
CC TREASURER	CHESTER COUNTY TREASURER	47276	3/15/2016	0104_01090300 WC BOROUGH	519.67	01	CASH- GF FNB
CC TREASURER	CHESTER COUNTY TREASURER	47276	3/15/2016	0104_01090200	519.47	01	CASH- GF FNB
Total CC TREASURER					1,660.69		
CCSWA	CCSWA	47160	3/1/2016	1	10,412.89	01	CASH- GF FNB
CCSWA	CCSWA	47160	3/1/2016	4070LC	234.00	01	CASH- GF FNB
CCSWA	CCSWA	47277	3/15/2016	BOWC - 1	6,790.14	01	CASH- GF FNB
CCSWA	CCSWA	47277	3/15/2016	01/31/2016 BOWC - 1	1,957.41	01	CASH- GF FNB
CCSWA	CCSWA	47277	3/15/2016	BOWC 4070LC	408.85	01	CASH- GF FNB
Total CCSWA					19,803.29		
CDW	CDW GOVERNMENT INC	47161	3/1/2016	6429958 PO3497	4,000.00	01	CASH- GF FNB
CDW	CDW GOVERNMENT INC	47161	3/1/2016	6429958 PO3498	2,676.16	01	CASH- GF FNB
CDW	CDW GOVERNMENT INC	47161	3/1/2016	6429958	2,054.90	01	CASH- GF FNB
CDW	CDW GOVERNMENT INC	47278	3/15/2016	6429958	642.84	01	CASH- GF FNB
Total CDW					9,373.90		
CERTIFIED LABS	CERTIFIED LABORATORIES	47279	3/15/2016	524558	58.38	01	CASH- GF FNB
Total CERTIFIED LABS					58.38		
CH2M	CH2MHILL	47162	3/1/2016	Nov 2015, Dec 2015 & Jan 2016	30,347.44	16	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
Total CH2M					30,347.44		
CHAIRS JASON	JASON CHAIRS	47163	3/1/2016	SHOE REIMBURSEMENT	250.00	01	CASH- GF FNB
Total CHAIRS JASON					250.00		
CHARLES BLOSENSKI DI	CHARLES BLOSENSKI DISPOSAL CO.	47280	3/15/2016	goose creek	250.00	01	CASH- GF FNB
CHARLES BLOSENSKI DI	CHARLES BLOSENSKI DISPOSAL CO.	47280	3/15/2016	taylor run switch manifest	250.00	01	CASH- GF FNB
CHARLES BLOSENSKI DI	CHARLES BLOSENSKI DISPOSAL CO.	47280	3/15/2016	taylor run switch/manifest	250.00	01	CASH- GF FNB
Total CHARLES BLOSENSKI DI					750.00		
CIVICPLUS	CIVICPLUS	47281	3/15/2016	ANNUAL FEES	6,908.69	01	CASH- GF FNB
Total CIVICPLUS					6,908.69		
COLONIAL ELECTRIC	COLONIAL ELECTRIC SUPPLY	47164	3/1/2016	B612	623.31	01	CASH- GF FNB
COLONIAL ELECTRIC	COLONIAL ELECTRIC SUPPLY	47282	3/15/2016	PNEUMATIC	490.57	01	CASH- GF FNB
Total COLONIAL ELECTRIC					1,113.88		
COLONIAL LIFE	COLONIAL LIFE	47283	3/15/2016	BCN E9495797	53.08	01	CASH- GF FNB
Total COLONIAL LIFE					53.08		
COMCAST	COMCAST SPOTLIGHT	47284	3/15/2016	8499 10 083 0172572	192.90	01	CASH- GF FNB
COMCAST	COMCAST SPOTLIGHT	47284	3/15/2016	8499 10 083 0193651	150.75	01	CASH- GF FNB
COMCAST	COMCAST SPOTLIGHT	47284	3/15/2016	8499 10 083 0193784	149.85	01	CASH- GF FNB
Total COMCAST					493.50		
COMCAST - BOX 3001	COMCAST	47165	3/1/2016	8499 10 083 0172515	110.75	01	CASH- GF FNB
Total COMCAST - BOX 3001					110.75		
COMMUNICATION DEPLOYMENT	COMMUNICATION DEPLOYMENT	47231	3/1/2016	6104360000	184.28	01	CASH- GF FNB
COMMUNICATION DEPLOYMENT	COMMUNICATION DEPLOYMENT	47231	3/1/2016	6104360000	5.70	07	CASH- GF FNB
Total COMM DEPLOYMENT					189.98		
COUNTY LINES	COUNTY LINES MAGAZINE	47166	3/1/2016	00005874	790.00	07	CASH- GF FNB
Total COUNTY LINES					790.00		
COUNTY OF CHESTER	COUNTY OF CHESTER	47167	3/1/2016	2015 - Comcast surveillance cameras invs	439.80	01	CASH- GF FNB
Total COUNTY OF CHESTER					439.80		
COUNTYWIDE LANDSCAPE	COUNTYWIDE LANDSCAPE	47168	3/1/2016	Dec 2015 Christmas tree	140.00	01	CASH- GF FNB
Total COUNTYWIDE LANDSCAPE					140.00		
COX DAVE	DAVE COX	47169	3/1/2016	FEBRUARY WARRANTS	522.50	01	CASH- GF FNB
COX DAVE	DAVE COX	47285	3/15/2016	02/19-03/08	550.00	01	CASH- GF FNB
Total COX DAVE					1,072.50		
COZEN O'CONNOR	COZEN O'CONNOR	47249	3/1/2016	SPECIAL TAX COUNSEL RE LEASE	9,900.00	01	CASH- GF FNB
Total COZEN O'CONNOR					9,900.00		
CRC WATERSHED	CHES-RID-CRUM WATERSHEDS ASSOC	47171	3/1/2016	MSA2016	275.00	01	CASH- GF FNB
Total CRC WATERSHED					275.00		
CUSTOM ENVIRONMENTAL	CUSTOM ENVIRONMENTAL TECHNOLOG	47286	3/15/2016	ZETA LYTE	319.00	01	CASH- GF FNB
Total CUSTOM ENVIRONMENTAL					319.00		
CUSTOM FIRE	CUSTOM FIRE APPARTUS INC	47172	3/1/2016	BOR	187.17	05	CASH- GF FNB
Total CUSTOM FIRE					187.17		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
DELAWARE CO MAGAZINE	DELAWARE COUNTY MAGAZINE	47287	3/15/2016	GW 03/01/16 ISSUE 337	550.00	07	CASH- GF FNB
Total DELAWARE CO MAGAZINE					550.00		
DELCHESTER	DELCHESTER TREE	47288	3/15/2016	BOWC 02/02-02/29	14,193.50	01	CASH- GF FNB
Total DELCHESTER					14,193.50		
DESHULLO	LOUIS DESHULLO	47173	3/1/2016	CIF FEBRUARY 2016	2,500.00	01	CASH- GF FNB
Total DESHULLO					2,500.00		
DIMARCO CHARLES	CHARLES DIMARCO	47174	3/1/2016	FEBRUARY WARRANTS	550.00	01	CASH- GF FNB
DIMARCO CHARLES	CHARLES DIMARCO	47289	3/15/2016	02/26-03/08	550.00	01	CASH- GF FNB
DIMARCO CHARLES	CHARLES DIMARCO	47289	3/15/2016	02/12-02/23	385.00	01	CASH- GF FNB
Total DIMARCO CHARLES					1,485.00		
DISH LLC	DISH LLC	47290	3/15/2016	MAR-ADVERT BUNDLE	605.00	07	CASH- GF FNB
Total DISH LLC					605.00		
DOWNINGTOWN AUTO	DOWNINGTOWN AUTO SUPPLY	47175	3/1/2016	226	364.95	01	CASH- GF FNB
DOWNINGTOWN AUTO	DOWNINGTOWN AUTO SUPPLY	47175	3/1/2016	27993	50.45	01	CASH- GF FNB
DOWNINGTOWN AUTO	DOWNINGTOWN AUTO SUPPLY	47175	3/1/2016	27933	5.99	01	CASH- GF FNB
Total DOWNINGTOWN AUTO					421.39		
DRIVERS LICENSE	DRIVERS LICENSE GUIDE COMPANY	47176	3/1/2016	812	81.80	01	CASH- GF FNB
Total DRIVERS LICENSE					81.80		
DUNBAR ARMORED INC	DUNBAR ARMORED INC	47291	3/15/2016	CUST 23001648	223.43	01	CASH- GF FNB
Total DUNBAR ARMORED INC					223.43		
EAGLE POWER	EAGLE POWER & EQUIPMENT	47292	3/15/2016	CUST# 38828	445.10	01	CASH- GF FNB
EAGLE POWER	EAGLE POWER & EQUIPMENT	47292	3/15/2016	HOSE ASSY	207.13	01	CASH- GF FNB
Total EAGLE POWER					652.23		
EAGLE WIRELESS COMMU	EAGLE WIRELESS COMMUNICATIONS	47293	3/15/2016	MONTHLY AIRTIME CHARGE-APRIL 2016	147.25	01	CASH- GF FNB
Total EAGLE WIRELESS COMMU					147.25		
EBW ASSOCIATES INC	EDWARD B. WALSH & ASSOC INC	47177	3/1/2016	PROJECT 1868-B BARCLAY	926.29	01	CASH- GF FNB
Total EBW ASSOCIATES INC					926.29		
EDWARD B WALSH ASSOC	EDWARD B WALSH ASSOC INC	47294	3/15/2016	BARCLAY REVISION	347.34	01	CASH- GF FNB
Total EDWARD B WALSH ASSOC					347.34		
EHRlich	J C EHRlich CO INC	47178	3/1/2016	198416	129.00	01	CASH- GF FNB
EHRlich	J C EHRlich CO INC	47295	3/15/2016	CUSTOMER 1990761	114.00	01	CASH- GF FNB
EHRlich	J C EHRlich CO INC	47295	3/15/2016	CUST 1990761	108.30	01	CASH- GF FNB
EHRlich	J C EHRlich CO INC	47295	3/15/2016	CUST 1990761	5.70	07	CASH- GF FNB
Total EHRlich					357.00		
ELAN	ELAN	47296	3/15/2016	4798 1738 5200 4327	367.99	01	CASH- GF FNB
ELAN	ELAN	47297	3/15/2016	4798 5100 5371 1210	414.00	07	CASH- GF FNB
ELAN	ELAN	47298	3/15/2016	4798 5100 5278 1446	145.91	01	CASH- GF FNB
ELAN	ELAN	47299	3/15/2016	4798 5100 5073 6715	746.45	01	CASH- GF FNB
Total ELAN					1,674.35		
ELMARK GRAPHIC	ELMARK SIGNS & GRAPHICS INC	47179	3/1/2016	1657	24.00	01	CASH- GF FNB
Total ELMARK GRAPHIC					24.00		
ELPS PRIVATE DETECT	ELPS PRIVATE DETECTIVE AGENCY	47180	3/1/2016	case# 16-02-735	1,805.00	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
ELPS PRIVATE DETECT Total ELPS PRIVATE DETECT	ELPS PRIVATE DETECTIVE AGENCY	47300	3/15/2016	CASE NUMBER 16-02-735	3,135.00 4,940.00	01	CASH- GF FNB
EM KUTZ Total EM KUTZ	E.M. KUTZ,INC.	47301	3/15/2016	2008-FORD F350	423.09 423.09	01	CASH- GF FNB
EUROFINS QC Total EUROFINS QC	EUROFINS QC	47181	3/1/2016	AC0214	175.00 175.00	01	CASH- GF FNB
EVO Total EVO	EMERGENCY VEHICLE OUTFITTERS	47182	3/1/2016	52-1 Strobe	48.31 48.31	05	CASH- GF FNB
EXPERIAN Total EXPERIAN	EXPERIAN	47302	3/15/2016	TBD3-1348330	89.17 89.17	01	CASH- GF FNB
FBINAA EASTERN PA Total FBINAA EASTERN PA	FBINAA EASTERN PA CHAPTER	47303	3/15/2016	J MOREHEAD SESSION 256 TRAINING	200.00 200.00	01	CASH- GF FNB
FEDEX FEDEX Total FEDEX	FEDEX FEDEX	47304 47304	3/15/2016 3/15/2016	2080-6201-8 1123-5351-8	172.05 162.51 334.56	01 01	CASH- GF FNB CASH- GF FNB
FLOTRAN FLOTRAN Total FLOTRAN	FLOTRAN FRAZER FLOTRAN FRAZER	47183 47305	3/1/2016 3/15/2016	WE410 WE410	801.97 971.41 1,773.38	01 01	CASH- GF FNB CASH- GF FNB
GARDEN_STATE Total GARDEN_STATE	GARDEN STATE HIGHWAY PRODUCTS	47306	3/15/2016	WESTCHE	347.66 347.66	01	CASH- GF FNB
GILMORE & ASSOC GILMORE & ASSOC GILMORE & ASSOC GILMORE & ASSOC GILMORE & ASSOC GILMORE & ASSOC Total GILMORE & ASSOC	GILMORE & ASSOCIATES INC GILMORE & ASSOCIATES INC	47184 47184 47184 47184 47184 47307	3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/15/2016	WESTCH TMDL PROJECT1508025T WESTCH TRAFFICE IMPACT STUDY WESTCH ROYAL FARMS WESTCH 408 W NIELDS WESTCH MS4 PROJECT 1508026T PROJECT 1601163T	4,269.21 1,495.52 876.87 180.25 28.25 401.25 7,251.35	01 01 01 01 01 01	CASH- GF FNB CASH- GF FNB CASH- GF FNB CASH- GF FNB CASH- GF FNB CASH- GF FNB
glasgow Total glasgow	GLASGOW INC	47308	3/15/2016	03477	285.95 285.95	01	CASH- GF FNB
GLICK FIRE Total GLICK FIRE	GLICK FIRE EQUIPMENT CO.,INC.	47309	3/15/2016	FIRSTWCHES PO3365	2,080.79 2,080.79	05	CASH- GF FNB
GOOD'S STORE Total GOOD'S STORE	GOOD'S STORE,INC.	47185	3/1/2016	HOUSE CHARGE 610	256.91 256.91	01	CASH- GF FNB
GOODYEAR WHOLESALE GOODYEAR WHOLESALE Total GOODYEAR WHOLESALE	GOODYEAR TIRE & RUBBER CO GOODYEAR TIRE & RUBBER CO	47186 47186	3/1/2016 3/1/2016	50009830 5009830	273.44 273.44 546.88	01 01	CASH- GF FNB CASH- GF FNB
GRAINGER GRAINGER GRAINGER Total GRAINGER	GRAINGER GRAINGER GRAINGER	47187 47310 47310	3/1/2016 3/15/2016 3/15/2016	820017598 851582056 865801526	513.58 1,474.37 335.17 2,323.12	01 01 01	CASH- GF FNB CASH- GF FNB CASH- GF FNB
GREATAMERICA FINANCI Total GREATAMERICA FINANCI	GREATAMERICA FINANCIAL SERVICE	47188	3/1/2016	007-1073312-000	133.18 133.18	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
GUARDIAN Total GUARDIAN	GUARDIAN	47189	3/1/2016	GROUP ID 00217407	6,088.28 6,088.28	01	CASH- GF FNB
HACH Total HACH	HACH COMPANY	47311	3/15/2016	ACCT 824205	439.08 439.08	01	CASH- GF FNB
HUNSICKER, JOSEPH Total HUNSICKER, JOSEPH	JOSEPH HUNSICKER	47312	3/15/2016	POLYGRAPH EXAMINATIONS	2,400.00 2,400.00	01	CASH- GF FNB
HUNTER HUNTER Total HUNTER	HUNTER HUNTER	47190 47190	3/1/2016 3/1/2016	84833 PO 3503 84833	3,533.03 42.68 3,575.71	01 01	CASH- GF FNB CASH- GF FNB
IACONO Total IACONO	LT SAMUEL IACONO	47313	3/15/2016	FOOD FOR INTERNAL AFFAIRS INVEST	103.44 103.44	01	CASH- GF FNB
INTERSTATE INTERSTATE Total INTERSTATE	INTERSTATE BATTERIES INTERSTATE BATTERIES	47191 47314	3/1/2016 3/15/2016	55-05 AT CORE INVOICE 83373. 01/27/2016	53.00 134.90 187.90	01 01	CASH- GF FNB CASH- GF FNB
IPS GROUP IPS GROUP Total IPS GROUP	IPS GROUP, INC IPS GROUP, INC	47315 47315	3/15/2016 3/15/2016	WC PARKING MONTHLY FEES 11/30/2015	7,782.86 7,267.01 15,049.87	01 01	CASH- GF FNB CASH- GF FNB
JET PURE Total JET PURE	JET PURE INC	47316	3/15/2016	F8-108 STODDARD REPL	150.00 150.00	01	CASH- GF FNB
JONES ANTHONY Total JONES ANTHONY	ANTHONY JONES	47317	3/15/2016	WORK BOOTS	194.90 194.90	01	CASH- GF FNB
JT SEELEY & CO Total JT SEELEY & CO	J.T. SEELEY & COMPANY, INC.	47192	3/1/2016	part for pump	3,015.66 3,015.66	01	CASH- GF FNB
KAPOOR, VIJAY Total KAPOOR, VIJAY	THE KAPOOR COMPANY	47318	3/15/2016	SERVICES 8/17-12/31 2015	5,420.00 5,420.00	01	CASH- GF FNB
KELLY INDUSTRIAL KELLY INDUSTRIAL Total KELLY INDUSTRIAL	KELLY INDUSTRIAL SUPPLY KELLY INDUSTRIAL SUPPLY	47193 47319	3/1/2016 3/15/2016	0000068 SIK-NPLUSCL CUST 0000068	58.72 8.23 66.95	01 01	CASH- GF FNB CASH- GF FNB
KENT AUTOMOTIV E KENT AUTOMOTIV E Total KENT AUTOMOTIV E	KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE KENT AUTOMOTIVE	47320 47320 47320 47320 47320 47320 47320 47320	3/15/2016 3/15/2016 3/15/2016 3/15/2016 3/15/2016 3/15/2016 3/15/2016 3/15/2016	MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES	481.75 473.68 459.33 412.64 399.99 394.39 359.57 2,981.35	01 01 01 01 01 01 01 01	CASH- GF FNB CASH- GF FNB
KEYSTONE CASE MGMT KEYSTONE CASE MGMT KEYSTONE CASE MGMT KEYSTONE CASE MGMT Total KEYSTONE CASE MGMT	KEYSTONE CASE MANAGEMENT KEYSTONE CASE MANAGEMENT KEYSTONE CASE MANAGEMENT KEYSTONE CASE MANAGEMENT	47194 47194 47194 47194	3/1/2016 3/1/2016 3/1/2016 3/1/2016	WC CLAIM DOI 1/7/16 WC WC CLAIM DOI 1/7/16 WC	423.12 395.76 13.08 12.24 844.20	01 01 07 07	CASH- GF FNB CASH- GF FNB CASH- GF FNB CASH- GF FNB
KEYSTONE MUNICIPAL	KEYSTONE MUNICIPAL SVCS INC	47321	3/15/2016	01/4-02/17	2,217.59	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
Total KEYSTONE MUNICIPAL					2,217.59		
KNOX EQUIP RENTALS	KNOX EQUIPMENT RENTALS INC.	47195	3/1/2016	CUST 020270 CONTRACT #01-351610-03	350.50	01	CASH- GF FNB
Total KNOX EQUIP RENTALS					350.50		
KUSSMAUL ELECTRONICS	KUSSMAUL ELECTRONICS CO.,INC.	47196	3/1/2016	WES008	325.94	05	CASH- GF FNB
KUSSMAUL ELECTRONICS	KUSSMAUL ELECTRONICS CO.,INC.	47322	3/15/2016	WES008 REMOTE/AC/DISPLAY	885.38	01	CASH- GF FNB
KUSSMAUL ELECTRONICS	KUSSMAUL ELECTRONICS CO.,INC.	47322	3/15/2016	SO 062018-00	375.31	01	CASH- GF FNB
Total KUSSMAUL ELECTRONICS					1,586.63		
LANCHESTER TRAILER	LANCHESTER TRAILER SUPPLY	47323	3/15/2016	HEAD LAMP LOW BEAM	347.86	01	CASH- GF FNB
Total LANCHESTER TRAILER					347.86		
LANGUAGE LINE	LANGUAGE LINE SERVICES	47197	3/1/2016	9020107010	22.44	01	CASH- GF FNB
Total LANGUAGE LINE					22.44		
LENNI	LENNI ELECTRIC CORPORATION	47324	3/15/2016	11/30/2015 STREETLIGHT MAINT	1,219.68	07	CASH- GF FNB
LENNI	LENNI ELECTRIC CORPORATION	47324	3/15/2016	11/30/2015 HIGGH ST LIGHTS	525.87	01	CASH- GF FNB
Total LENNI					1,745.55		
LOWEES	LOWEES GROUP TOURS	47198	3/1/2016	RADIO CITY DEPOSIT 12/2/2016	2,992.00	07	CASH- GF FNB
LOWEES	LOWEES GROUP TOURS	47198	3/1/2016	DEPOSIT FINGER LAKE WINE 10/22/16	1,000.00	07	CASH- GF FNB
LOWEES	LOWEES GROUP TOURS	47198	3/1/2016	DEPOSIT FOR ST MICHAEL'S TRIP 5/21/16	500.00	07	CASH- GF FNB
LOWEES	LOWEES GROUP TOURS	47325	3/15/2016	DEPOSIT FOR NASHVILLE 10/2/16	3,000.00	07	CASH- GF FNB
Total LOWEES					7,492.00		
LUCKY SIGN SHOP	LUCKY SIGN SHOP	47326	3/15/2016	WC PUBLIC WORKS PO3335	795.00	01	CASH- GF FNB
LUCKY SIGN SHOP	LUCKY SIGN SHOP	47326	3/15/2016	WC PUBLIC WORKS	295.00	01	CASH- GF FNB
Total LUCKY SIGN SHOP					1,090.00		
MARKET STREET	MARKET STREET PRINT	47199	3/1/2016	CUST PO 3459	691.15	01	CASH- GF FNB
MARKET STREET	MARKET STREET PRINT	47199	3/1/2016	WC RECREATION	253.67	07	CASH- GF FNB
MARKET STREET	MARKET STREET PRINT	47327	3/15/2016	TICKET ROLLS	341.00	01	CASH- GF FNB
MARKET STREET	MARKET STREET PRINT	47327	3/15/2016	NO PARKING SIGNS	318.79	01	CASH- GF FNB
MARKET STREET	MARKET STREET PRINT	47327	3/15/2016	WARRENT RECALL	104.42	01	CASH- GF FNB
Total MARKET STREET					1,709.03		
MATHERS PRODUCTIONS	MATHERS PRODUCTIONS LTD	47200	3/1/2016	WC RECREATION	409.00	07	CASH- GF FNB
Total MATHERS PRODUCTIONS					409.00		
MCGOVERN ENV	MCGOVERN ENVIRONMENT LLC	47201	3/1/2016	WESTCHEST2	27,052.66	01	CASH- GF FNB
MCGOVERN ENV	MCGOVERN ENVIRONMENT LLC	47328	3/15/2016	WESTCHEST2	9,043.25	01	CASH- GF FNB
Total MCGOVERN ENV					36,095.91		
METRO PHILA	GIBRALTAR BUSINESS CAPITAL	47202	3/1/2016	55904	700.00	07	CASH- GF FNB
Total METRO PHILA					700.00		
METROPOLITAN	METROPOLITAN COMMUNICATIONS,IN	47329	3/15/2016	SUPPLY TICKET 141384	485.00	01	CASH- GF FNB
METROPOLITAN	METROPOLITAN COMMUNICATIONS,IN	47329	3/15/2016	SUPPLY TICKET 141385	485.00	01	CASH- GF FNB
Total METROPOLITAN					970.00		
MICROSOFT CORP	MICROSOFT	47330	3/15/2016	e01001x4eu & e01001x1us	1,782.00	01	CASH- GF FNB
MICROSOFT CORP	MICROSOFT	47330	3/15/2016	e01001x4eu & e01001x1us	170.00	07	CASH- GF FNB
MICROSOFT CORP	MICROSOFT	47330	3/15/2016	e01001x4eu & e01001x1us	4.00	05	CASH- GF FNB
Total MICROSOFT CORP					1,956.00		
MID-ATLANTIC	MID-ATLANTIC FIRE & AIR	47331	3/15/2016	replace/pack/battery/flow test	167.60	05	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
MID-ATLANTIC	MID-ATLANTIC FIRE & AIR	47331	3/15/2016	adapter cbrn	57.40	05	CASH- GF FNB
MID-ATLANTIC	MID-ATLANTIC FIRE & AIR	47331	3/15/2016	hydro test/air cylinder	33.10	05	CASH- GF FNB
Total MID-ATLANTIC					258.10		
MOTOROLA SOLUTIONS	MOTOROLA SOLUTIONS INC	47203	3/1/2016	1011485019 0001	3,935.19	01	CASH- GF FNB
Total MOTOROLA SOLUTIONS					3,935.19		
MUNICIPAL MAINT	MUNICIPAL MAINTENANCE CO.,INC.	47204	3/1/2016	12/4/15 REPAIR PUMP	2,640.53	01	CASH- GF FNB
Total MUNICIPAL MAINT					2,640.53		
NAPA AUTO PARTS	DOWNINGTOWN AUTO SUPPLY	47332	3/15/2016	15W40 5GAK	252.00	01	CASH- GF FNB
NAPA AUTO PARTS	DOWNINGTOWN AUTO SUPPLY	47332	3/15/2016	LAMP	146.76	01	CASH- GF FNB
NAPA AUTO PARTS	DOWNINGTOWN AUTO SUPPLY	47332	3/15/2016	IGN/COIL SPARK	95.42	01	CASH- GF FNB
NAPA AUTO PARTS	DOWNINGTOWN AUTO SUPPLY	47332	3/15/2016	MAXIPACK ADJ/KIT	23.29	01	CASH- GF FNB
NAPA AUTO PARTS	DOWNINGTOWN AUTO SUPPLY	47332	3/15/2016	ACCUFIT REAR	10.49	01	CASH- GF FNB
Total NAPA AUTO PARTS					527.96		
NATIONWIDE TESTING	NATIONWIDE TESTING ASSOCIATION	47333	3/15/2016	PSG14	188.60	01	CASH- GF FNB
Total NATIONWIDE TESTING					188.60		
NEW HOLLAND AUTO CAR	NEW HOLLAND AUTO GROUP	47205	3/1/2016	37509	822.85	01	CASH- GF FNB
NEW HOLLAND AUTO CAR	NEW HOLLAND AUTO GROUP	47205	3/1/2016	37509 TAX EXEMPT	74.34	01	CASH- GF FNB
NEW HOLLAND AUTO CAR	NEW HOLLAND AUTO GROUP	47334	3/15/2016	37509	1,467.01	01	CASH- GF FNB
NEW HOLLAND AUTO CAR	NEW HOLLAND AUTO GROUP	47334	3/15/2016	RIVET	5.64	01	CASH- GF FNB
Total NEW HOLLAND AUTO CAR					2,369.84		
NEW HOLLAND FORD	NEW HOLLAND FORD	47335	3/15/2016	FORD F150 PO 3334	31,782.00	01	CASH- GF FNB
Total NEW HOLLAND FORD					31,782.00		
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47206	3/1/2016	CORP-016649	3,869.39	01	CASH- GF FNB
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47206	3/1/2016	CORP-016649	255.05	07	CASH- GF FNB
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47206	3/1/2016	CORP-016649	123.54	05	CASH- GF FNB
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47336	3/15/2016	CORP 016649	3,543.16	01	CASH- GF FNB
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47336	3/15/2016	CORP 016649	192.39	07	CASH- GF FNB
NEW HORIZON COMMUNIC	NEW HORIZON COMMUNICATIONS	47336	3/15/2016	CORP 016649	123.54	05	CASH- GF FNB
Total NEW HORIZON COMMUNIC					8,107.07		
NFPA	NFPA	47337	3/15/2016	ID 3098352 ANNUAL RENEWAL	165.00	05	CASH- GF FNB
Total NFPA					165.00		
NMS LABS	NMS LABS	47207	3/1/2016	40123	246.00	01	CASH- GF FNB
Total NMS LABS					246.00		
O'DONNELL	JOHN O'DONNELL	47208	3/1/2016	REIMBURSEMENT FOR DENTAL CROWN	457.50	01	CASH- GF FNB
O'DONNELL	JOHN O'DONNELL	47338	3/15/2016	DENTAL REIMBURSEMENT 2016	439.00	01	CASH- GF FNB
Total O'DONNELL					896.50		
OCCUPATIONAL HEALTH	OCCUPATIONAL HEALTH CENTER	47339	3/15/2016	BOROUGH OF WC PUBLIC WORKS	269.00	01	CASH- GF FNB
Total OCCUPATIONAL HEALTH					269.00		
OCEANPORT	OCEANPORT LLC	47209	3/1/2016	WCBC1	22,248.20	01	CASH- GF FNB
Total OCEANPORT					22,248.20		
OFFICE BASICS	OFFICE BASICS, INC.	47340	3/15/2016	3957574	221.46	01	CASH- GF FNB
Total OFFICE BASICS					221.46		
OFFICE DEPOT	OFFICE DEPOT	47341	3/15/2016	38197542	109.77	01	CASH- GF FNB

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
Total OFFICE DEPOT					109.77		
OFFICE TEAM	OFFICE TEAM	47210	3/1/2016	03710-003299000	762.13	01	CASH- GF FNB
OFFICE TEAM	OFFICE TEAM	47342	3/15/2016	03710-003299000	2,538.00	01	CASH- GF FNB
Total OFFICE TEAM					3,300.13		
OTIS ELEVATOR CO	OTIS ELEVATOR CO	47343	3/15/2016	370460	7,215.73	01	CASH- GF FNB
OTIS ELEVATOR CO	OTIS ELEVATOR CO	47343	3/15/2016	CUST 370460 02/02/2016 SERVICE	735.66	01	CASH- GF FNB
OTIS ELEVATOR CO	OTIS ELEVATOR CO	47343	3/15/2016	02/17 SERVICE CUST 370460	583.39	01	CASH- GF FNB
OTIS ELEVATOR CO	OTIS ELEVATOR CO	47343	3/15/2016	COST 370460 1/22/16SERVICE	470.00	01	CASH- GF FNB
Total OTIS ELEVATOR CO					9,004.78		
PA CHIEFS OF POLICE	P C P A	47211	3/1/2016	PO 3500	10,600.00	01	CASH- GF FNB
Total PA CHIEFS OF POLICE					10,600.00		
PA DEPT OF LABOR	PA DEPT OF LABOR & INDUSTRY- B	47344	3/15/2016	FILE#50235	36.00	01	CASH- GF FNB
Total PA DEPT OF LABOR					36.00		
PA INDUSTRIAL EQUIPM	PA INDUSTRIAL EQUIPMENT	47345	3/15/2016	TAYRUN1 BRAKE REPAIR	814.44	01	CASH- GF FNB
PA INDUSTRIAL EQUIPM	PA INDUSTRIAL EQUIPMENT	47345	3/15/2016	ACCT TAYRUN1 WO 114910	64.44	01	CASH- GF FNB
Total PA INDUSTRIAL EQUIPM					878.88		
PA MUNICIPAL HEALTH	PA MUNICIPAL HEALTH INSURANCE	47212	3/1/2016	group #717125 & dental #852187-040	192,743.12	01	CASH- GF FNB
PA MUNICIPAL HEALTH	PA MUNICIPAL HEALTH INSURANCE	47212	3/1/2016	group #717125 & dental #852187-040	5,961.13	07	CASH- GF FNB
Total PA MUNICIPAL HEALTH					198,704.25		
PA ONE CALL	PA ONE CALL SYSTEM	47213	3/1/2016	LI	7.05	01	CASH- GF FNB
PA ONE CALL	PA ONE CALL SYSTEM	47346	3/15/2016	LI	164.36	01	CASH- GF FNB
Total PA ONE CALL					171.41		
PA RECREATION & PARK	PA RECREATION & PARK SOCIETY	47214	3/1/2016	4375700	285.00	07	CASH- GF FNB
PA RECREATION & PARK	PA RECREATION & PARK SOCIETY	47215	3/1/2016	JAN SKI TIX WC REC	2,486.00	07	CASH- GF FNB
PA RECREATION & PARK	PA RECREATION & PARK SOCIETY	47347	3/15/2016	february ski tix sales	2,486.00	07	CASH- GF FNB
Total PA RECREATION & PARK					5,257.00		
PA STATE ASSOC OF BO	PA STATE ASSOC OF BOROUGHES	47348	3/15/2016	ID#1030	40.00	01	CASH- GF FNB
Total PA STATE ASSOC OF BO					40.00		
PAGE 1 PUBLISHERS	PAGE 1 PUBLISHERS INC	47349	3/15/2016	EASTER & SUMMER CAMP	920.00	07	CASH- GF FNB
Total PAGE 1 PUBLISHERS					920.00		
PECO	PECO - PAYMENT PROCESSING	47216	3/1/2016	41931-01409	429.53	01	CASH- GF FNB
PECO	PECO - PAYMENT PROCESSING	47216	3/1/2016	41931-01409	22.61	07	CASH- GF FNB
Total PECO					452.14		
PECO - SUMMARY BILL	PECO ENERGY	47217	3/1/2016	04481-35028	96,993.68	01	CASH- GF FNB
PECO - SUMMARY BILL	PECO ENERGY	47217	3/1/2016	04481-35028	7,851.11	05	CASH- GF FNB
PECO - SUMMARY BILL	PECO ENERGY	47217	3/1/2016	04481-35028	1,128.02	07	CASH- GF FNB
PECO - SUMMARY BILL	PECO ENERGY	47398	3/17/2016	acct 04481-35028	3,834.22	01	CASH- GF FNB
PECO - SUMMARY BILL	PECO ENERGY	47398	3/17/2016	acct 04481-35028	3,073.15	05	CASH- GF FNB
PECO - SUMMARY BILL	PECO ENERGY	47398	3/17/2016	acct 04481-35028	5.17	07	CASH- GF FNB
Total PECO - SUMMARY BILL					112,885.35		
PENN OFFICE PRODUCTS	PENN OFFICE PRODUCTS INC.	47218	3/1/2016	#1165	133.38	01	CASH- GF FNB
PENN OFFICE PRODUCTS	PENN OFFICE PRODUCTS INC.	47350	3/15/2016	1165	155.94	01	CASH- GF FNB
PENN OFFICE PRODUCTS	PENN OFFICE PRODUCTS INC.	47350	3/15/2016	1165 INVOICE DATE 12/10/2015	38.00	01	CASH- GF FNB
Total PENN OFFICE PRODUCTS					327.32		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
PENN POWER	PENN POWER SYSTEMS	47219	3/1/2016	19412	8.20	01	CASH- GF FNB
PENN POWER	PENN POWER SYSTEMS	47248	3/1/2016	po 3505 emergency repair	1,011.56	01	CASH- GF FNB
Total PENN POWER					1,019.76		
PENN PRIME	PENN PRIME	47351	3/15/2016	WESTC-2 INVOICE DATE 10/22/2015	1,337.00	01	CASH- GF FNB
Total PENN PRIME					1,337.00		
PERFECT SELF STORAGE	PERFECT SELF STORAGE	47220	3/1/2016	UNITS C042, C043, C078, C080, C086	788.00	01	CASH- GF FNB
PERFECT SELF STORAGE	PERFECT SELF STORAGE	47352	3/15/2016	C042, C043, C078, C080, C086	1,576.00	01	CASH- GF FNB
Total PERFECT SELF STORAGE					2,364.00		
PHILIP ROSENAU CO	PHILIP ROSENAU CO.,INC	47221	3/1/2016	16279	355.13	01	CASH- GF FNB
Total PHILIP ROSENAU CO					355.13		
PHONEAMERICA	PHONEAMERICA CORP	47353	3/15/2016	362310	75.00	01	CASH- GF FNB
Total PHONEAMERICA					75.00		
PIPE LINE	PIPE LINE PLASTICS,INC	47354	3/15/2016	TAYLOR RUN	173.20	01	CASH- GF FNB
Total PIPE-LINE					173.20		
PIPE XPRESS	PIPE XPRESS INC	47222	3/1/2016	BOROUGH OF WC	37.70	01	CASH- GF FNB
Total PIPE XPRESS					37.70		
PITNEY_BOWES	PITNEY BOWES INC	47223	3/1/2016	9591-4880-20-8	226.80	01	CASH- GF FNB
PITNEY_BOWES	PITNEY BOWES INC	47223	3/1/2016	9591-4880-20-8	12.60	07	CASH- GF FNB
PITNEY_BOWES	PITNEY BOWES INC	47355	3/15/2016	9591-4880-20-8	38.25	01	CASH- GF FNB
PITNEY_BOWES	PITNEY BOWES INC	47355	3/15/2016	9591-4880-20-8	6.75	07	CASH- GF FNB
Total PITNEY_BOWES					284.40		
POLITO, ANTHONY	ANTHONY J POLITO	47356	3/15/2016	FEBRUARY WARRANTS	1,100.00	01	CASH- GF FNB
POLITO, ANTHONY	ANTHONY J POLITO	47356	3/15/2016	MARCH WARRANTS	220.00	01	CASH- GF FNB
Total POLITO, ANTHONY					1,320.00		
POLITO, JOEY	JOSEPH A POLITO	47357	3/15/2016	FEBRUARY WARRANTS	550.00	01	CASH- GF FNB
Total POLITO, JOEY					550.00		
POTTER & PARSONS	POTTER AND PARSONS INC	47358	3/15/2016	PO 3436 MISC PARTS	2,760.00	01	CASH- GF FNB
Total POTTER & PARSONS					2,760.00		
POWER PRO EQUIP	POWER PRO EQUIPMENT	47224	3/1/2016	80335	9.00	01	CASH- GF FNB
Total POWER PRO EQUIP					9.00		
POWER SYSTEMS	POWER SYSTEMS SPECIALISTS INC	47225	3/1/2016	service contract 01/01/2016-12/31/2016	2,550.00	01	CASH- GF FNB
Total POWER SYSTEMS					2,550.00		
PSX	PSX, INC	47359	3/15/2016	01/21/2016 ID 1BOROWESTCHEST	1,250.00	01	CASH- GF FNB
PSX	PSX, INC	47359	3/15/2016	1BOROWESTCHEST	1,002.54	01	CASH- GF FNB
Total PSX					2,252.54		
PURCHASE POWER	PURCHASE POWER	47226	3/1/2016	8000-9090-0225-1754	1,800.00	01	CASH- GF FNB
PURCHASE POWER	PURCHASE POWER	47226	3/1/2016	8000-9090-0225-1754	100.00	07	CASH- GF FNB
Total PURCHASE POWER					1,900.00		
REIT	REIT LUBRICANTS COMPANY	47360	3/15/2016	9289200 PO 3522 100 CONTAINERS	1,119.00	01	CASH- GF FNB
REIT	REIT LUBRICANTS COMPANY	47360	3/15/2016	9289201	282.72	01	CASH- GF FNB
Total REIT					1,401.72		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
ROBERT E. LITTLE	ROBERT E. LITTLE	47227	3/1/2016	BORO WC	106.51	01	CASH- GF FNB
Total ROBERT E. LITTLE					106.51		
ROTHWELL DOCUMENT	ROTHWELL DOCUMENT SOLUTIONS	47228	3/1/2016	BO04	664.40	01	CASH- GF FNB
ROTHWELL DOCUMENT	ROTHWELL DOCUMENT SOLUTIONS	47361	3/15/2016	BO04	185.00	01	CASH- GF FNB
Total ROTHWELL DOCUMENT					849.40		
SELEX ES	SELEX ES	47362	3/15/2016	LICENSE PLATE READER	21,170.00	19	CASH- GF FNB
Total SELEX ES					21,170.00		
SEVEN SPRING	SEVEN SPRINGS RESORT	47229	3/1/2016	PRPS CONFERENCE HOTEL	428.00	07	CASH- GF FNB
Total SEVEN SPRING					428.00		
SHELLER OIL CO	SHELLER OIL COMPANY,INC.	47363	3/15/2016	FUEL OIL	6,096.55	01	CASH- GF FNB
SHELLER OIL CO	SHELLER OIL COMPANY,INC.	47363	3/15/2016	FUEL OIL	62.37	05	CASH- GF FNB
Total SHELLER OIL CO					6,158.92		
SHERWIN WILLIAMS	SHERWIN WILLIAMS	47364	3/15/2016	tray liner, cvr	12.44	01	CASH- GF FNB
SHERWIN WILLIAMS	SHERWIN WILLIAMS	47364	3/15/2016	pro frame	8.96	01	CASH- GF FNB
Total SHERWIN WILLIAMS					21.40		
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47230	3/1/2016	car repair	2,058.64	01	CASH- GF FNB
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47230	3/1/2016	2015 repairs	1,007.89	01	CASH- GF FNB
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47230	3/1/2016	pole repair	918.26	01	CASH- GF FNB
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47230	3/1/2016	repair damaged conduit	547.97	01	CASH- GF FNB
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47230	3/1/2016	101282	433.92	01	CASH- GF FNB
SIGNAL SERVICE	SIGNAL SERVICE, INC.	47365	3/15/2016	101282	380.00	01	CASH- GF FNB
Total SIGNAL SERVICE					5,346.68		
SIRCHIE FINGER	SIRCHIE	47366	3/15/2016	lifting tape trnsfr	254.58	01	CASH- GF FNB
SIRCHIE FINGER	SIRCHIE	47366	3/15/2016	integ.strips	66.25	01	CASH- GF FNB
Total SIRCHIE FINGER					320.83		
SLOAN MOTORS, INC	SLOAN MOTORS, INC	47367	3/15/2016	cust 72383 unit 08-09	266.93	01	CASH- GF FNB
SLOAN MOTORS, INC	SLOAN MOTORS, INC	47367	3/15/2016	cust 72383 lot loc F	10.00	01	CASH- GF FNB
Total SLOAN MOTORS, INC					276.93		
SPARTAN CHASSIS	Spartan Motors Chassis Inc	47368	3/15/2016	mirror hd/retrac htd/lgtd	215.16	01	CASH- GF FNB
Total SPARTAN CHASSIS					215.16		
SPRINGHOUSE	SPRINGHOUSE EDUCATION &	47369	3/15/2016	JAN-DEC PO3477 INVOICE DATE 1/15/16	9,971.00	01	CASH- GF FNB
SPRINGHOUSE	SPRINGHOUSE EDUCATION &	47369	3/15/2016	JAN-DEC PO 3478 INVOICE DATE 1/15/16	9,834.00	01	CASH- GF FNB
SPRINGHOUSE	SPRINGHOUSE EDUCATION &	47369	3/15/2016	JAN-DEC PO3479 INVOICE DATE 1/15/16	7,500.00	01	CASH- GF FNB
Total SPRINGHOUSE					27,305.00		
STANDARD	STANDARD INSURANCE COMPANY	47400	3/23/2016	BOROUGH OF WC	7,800.00	01	CASH- GF FNB
Total STANDARD					7,800.00		
STAPLES ADVANTAGE	STAPLES ADVANTAGE	47232	3/1/2016	333947 PHL1530747	55.42	07	CASH- GF FNB
STAPLES ADVANTAGE	STAPLES ADVANTAGE	47232	3/1/2016	333947 PHL1530747	15.87	07	CASH- GF FNB
STAPLES ADVANTAGE	STAPLES ADVANTAGE	47370	3/15/2016	phl 1530747	335.67	01	CASH- GF FNB
Total STAPLES ADVANTAGE					406.96		
STATE WORKERS	STATE WORKERS' INSURANCE FUND	47371	3/15/2016	05918913 INSTALLMENT 4	5,782.00	01	CASH- GF FNB
Total STATE WORKERS					5,782.00		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
SUBURBAN TESTING	SUBURBAN TESTING LABS	47233	3/1/2016	WC TAYLOR RUN WWTP	284.00	01	CASH- GF FNB
SUBURBAN TESTING	SUBURBAN TESTING LABS	47372	3/15/2016	01/19/2016 Taylro Run WWTP	332.00	01	CASH- GF FNB
Total SUBURBAN TESTING					616.00		
SUPERIOR PLUS ENERGY	SUPERIOR PLUS ENERGY SERVICES	47234	3/1/2016	120014	1,983.41	01	CASH- GF FNB
SUPERIOR PLUS ENERGY	SUPERIOR PLUS ENERGY SERVICES	47373	3/15/2016	acct 120014	2,253.62	01	CASH- GF FNB
SUPERIOR PLUS ENERGY	SUPERIOR PLUS ENERGY SERVICES	47373	3/15/2016	acct 120014	908.12	05	CASH- GF FNB
Total SUPERIOR PLUS ENERGY					5,145.15		
TECH OF PA	TECH OF PENNSYLVANIA	47374	3/15/2016	cust boroug - bead sealer	30.00	01	CASH- GF FNB
Total TECH OF PA					30.00		
THE KAPOOR CO	THE KAPOOR COMPANY	47235	3/1/2016	JAN 2016 LABOR NEGOTIATIONS	3,980.00	01	CASH- GF FNB
Total THE KAPOOR CO					3,980.00		
TOTAL ACCESS	TOTAL ACCESS ELEVATOR & LIFTS	47236	3/1/2016	WC LIBRARY LIFT	4,091.00	01	CASH- GF FNB
Total TOTAL ACCESS					4,091.00		
UNITED PUBLIC SAFETY	UNITED PUBLIC SAFETY	47376	3/15/2016	MONTHLY MOBIL	6,279.00	01	CASH- GF FNB
UNITED PUBLIC SAFETY	UNITED PUBLIC SAFETY	47376	3/15/2016	01/26/2016 POLY THERM	456.91	01	CASH- GF FNB
Total UNITED PUBLIC SAFETY					6,735.91		
UNIVAR USA INC	UNIVAR USA INC	47237	3/1/2016	522019 WC BORO, TAYLOR RUN PO 3490	1,222.00	01	CASH- GF FNB
UNIVAR USA INC	UNIVAR USA INC	47237	3/1/2016	522019 WC BORO TAYLOR RUN	682.00	01	CASH- GF FNB
UNIVAR USA INC	UNIVAR USA INC	47377	3/15/2016	order 621211	1,795.00	01	CASH- GF FNB
Total UNIVAR USA INC					3,699.00		
URBINE	JOEL URBINE	47378	3/15/2016	february volleyball hours	1,528.75	07	CASH- GF FNB
Total URBINE					1,528.75		
USA BLUE BOOK	USA BLUE BOOK	47238	3/1/2016	879	1,339.23	01	CASH- GF FNB
USA BLUE BOOK	USA BLUE BOOK	47379	3/15/2016	cust 614453	175.04	01	CASH- GF FNB
Total USA BLUE BOOK					1,514.27		
USALCO	USALCO	47380	3/15/2016	44 k items - 08delpac 1525	6,926.92	01	CASH- GF FNB
Total USALCO					6,926.92		
UTILITY & MUNICIPAL	UTILITY & MUNICIPAL SERVICES	47381	3/15/2016	february's bills	7,063.33	01	CASH- GF FNB
Total UTILITY & MUNICIPAL					7,063.33		
VERIZON	VERIZON	47382	3/15/2016	610 918-0493 865 71y	266.82	01	CASH- GF FNB
Total VERIZON					266.82		
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	219572244-00001	2,894.40	01	CASH- GF FNB
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	219572244-00001	315.08	05	CASH- GF FNB
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	219572244-00001	291.63	07	CASH- GF FNB
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	acct 219572244-00002	153.58	01	CASH- GF FNB
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	acct 942066301-00001	110.88	05	CASH- GF FNB
VERIZON WIRELESS	VERIZON WIRELESS	47383	3/15/2016	acct 219572244-00002	20.02	07	CASH- GF FNB
Total VERIZON WIRELESS					3,785.59		
VERIZON-PHONES	VERIZON	47239	3/1/2016	215 182-4055 746 89Y	1,850.84	01	CASH- GF FNB
VERIZON-PHONES	VERIZON	47239	3/1/2016	610 918-0493 86571Y	264.72	01	CASH- GF FNB
VERIZON-PHONES	VERIZON	47239	3/1/2016	215 C00-6904 738 00Y	66.36	01	CASH- GF FNB
VERIZON-PHONES	VERIZON	47384	3/15/2016	550-028-687-0001-46 2/22-3/21	253.48	01	CASH- GF FNB
VERIZON-PHONES	VERIZON	47384	3/15/2016	550-028-687-0001-46 2/22-3/21	13.34	07	CASH- GF FNB
Total VERIZON-PHONES					2,448.74		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
VIEBAHN	WILLIAM VIEBAHN	47240	3/1/2016	dental re-imbursement	559.00	01	CASH- GF FNB
Total VIEBAHN					559.00		
VISION BENEFITS	VISION BENEFITS OF AMERICA	47385	3/15/2016	MARCH 2016	977.15	01	CASH- GF FNB
VISION BENEFITS	VISION BENEFITS OF AMERICA	47385	3/15/2016	MARCH 2016	30.22	07	CASH- GF FNB
Total VISION BENEFITS					1,007.37		
VMWARE, INC	VMWARE, INC	47386	3/15/2016	ACCT 825266004	171.60	01	CASH- GF FNB
Total VMWARE, INC					171.60		
WB MASON	W B MASON CO INC	47241	3/1/2016	BINDERS	239.80	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47241	3/1/2016	TONER/PAPER	145.19	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	BINDERS, TABS, COFFEE	370.65	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	TONER	236.97	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	PAPER	141.66	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	3 HOLE PUNCH	135.99	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	CHARGER	38.99	01	CASH- GF FNB
WB MASON	W B MASON CO INC	47387	3/15/2016	BOOK, THEME	14.95	01	CASH- GF FNB
Total WB MASON					1,324.20		
WC BID	WEST CHESTER BID	47388	3/15/2016	2ND, 3RD, AND 4TH QUARTERS 2016	63,750.00	01	CASH- GF FNB
Total WC BID					63,750.00		
WEAVER'S STORE	WEAVER'S STORE INC	47242	3/1/2016	MATTIA	250.00	01	CASH- GF FNB
WEAVER'S STORE	WEAVER'S STORE INC	47242	3/1/2016	KEITH MOONEY	249.95	01	CASH- GF FNB
WEAVER'S STORE	WEAVER'S STORE INC	47242	3/1/2016	PAUL TUCCI	224.90	01	CASH- GF FNB
WEAVER'S STORE	WEAVER'S STORE INC	47389	3/15/2016	TAYLOR RUN WWTP BOWC	250.00	01	CASH- GF FNB
WEAVER'S STORE	WEAVER'S STORE INC	47389	3/15/2016	ZEISLER ORDER TAYLOR RUN WWTP	250.00	01	CASH- GF FNB
WEAVER'S STORE	WEAVER'S STORE INC	47389	3/15/2016	MOLLURE - BOWC	229.90	01	CASH- GF FNB
Total WEAVER'S STORE					1,454.75		
WELLS FARGO EQUIP	WELLS FARGO EQUIP FINANCE	47243	3/1/2016	AGREEMENT 301-0244968-001	2,113.13	19	CASH- GF FNB
Total WELLS FARGO EQUIP					2,113.13		
WEX BANK	WEX BANK	47390	3/15/2016	ACCT 0496-00-259925-6	1,550.41	05	CASH- GF FNB
WEX BANK	WEX BANK	47390	3/15/2016	ACCT 0496-00-259925-6	1,350.53	01	CASH- GF FNB
Total WEX BANK					2,900.94		
WINDLES WATER WORKS	WINDLES WATER WORKS INC	47391	3/15/2016	SPRING WATER - POLICE	84.50	01	CASH- GF FNB
Total WINDLES WATER WORKS					84.50		
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47244	3/1/2016	CLOTHING - IT	315.80	01	CASH- GF FNB
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47392	3/15/2016	11/27/2015 WESCHE	411.59	05	CASH- GF FNB
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47392	3/15/2016	WESCHE 2/18/16	299.50	05	CASH- GF FNB
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47392	3/15/2016	12/08/2015 WESCHE	203.50	05	CASH- GF FNB
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47392	3/15/2016	WESCHE 02/15/2016	23.00	05	CASH- GF FNB
WITMER PUBLIC SAFETY	WITMER PUBLIC SAFETY GROUP	47397	3/15/2016	PROTECTIVE GEAR 11/06/2015	1,093.75	05	CASH- GF FNB
Total WITMER PUBLIC SAFETY					2,347.14		
WOMEN'S BUSINESS	WOMEN'S BUSINESS CONN. OF CC	47393	3/15/2016	MAYOR COMITTA/INTERN ATTENDANCE	50.00	01	CASH- GF FNB
Total WOMEN'S BUSINESS					50.00		
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	47245	3/1/2016	LIGHT BULBS	211.34	01	CASH- GF FNB
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	47245	3/1/2016	LIGHT BULBS FOR PW	35.84	01	CASH- GF FNB
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	47394	3/15/2016	CUST 116502 SUB 116502	209.34	01	CASH- GF FNB
Total YALE ELECTRIC SUPPLY					456.52		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
YARNALL'S GARAGE	YARNALL'S GARAGE INC	47246	3/1/2016	ENHANCED EMISSIONS	99.90	01	CASH- GF FNB
YARNALL'S GARAGE	YARNALL'S GARAGE INC	47246	3/1/2016	EMISSIONS TEST	15.00	01	CASH- GF FNB
YARNALL'S GARAGE	YARNALL'S GARAGE INC	47395	3/15/2016	44-09 EMISSIONS	49.95	01	CASH- GF FNB
YARNALL'S GARAGE	YARNALL'S GARAGE INC	47395	3/15/2016	UNIT 55-03 EMISSIONS TEST	49.95	01	CASH- GF FNB
Total YARNALL'S GARAGE					214.80		
ZEE	ZEE MEDICAL SERVICE	47247	3/1/2016	BOROUGH OF WC 0087037	267.65	01	CASH- GF FNB
ZEE	ZEE MEDICAL SERVICE	47247	3/1/2016	BOROUGH OF WC 0103619	126.18	01	CASH- GF FNB
ZEE	ZEE MEDICAL SERVICE	47247	3/1/2016	BOROUGH OF WC 0103619	18.93	07	CASH- GF FNB
ZEE	ZEE MEDICAL SERVICE	47396	3/15/2016	BOROUGH GARAGE SUPPLIES	361.60	01	CASH- GF FNB
Total ZEE					774.36		
Total 10000 - CASH- GF FNB					935,380.17		
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	1019	3/1/2016	HILLMAN	77.94	08	CASH IN BANK - SEWER FUND
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	1019	3/1/2016	FLAPPER KORKY PLUS CARD	12.98	08	CASH IN BANK - SEWER FUND
ACE HARDWARE	ACE HARDWARE OF WEST CHESTER	1019	3/1/2016	ACE ROOF NAIL	2.99	08	CASH IN BANK - SEWER FUND
Total ACE HARDWARE					93.91		
ADP	ADP LLC	1020	3/1/2016	WRKFRCE/TIMCLK/QUKPNCH	158.10	08	CASH IN BANK - SEWER FUND
ADP	ADP LLC	1020	3/1/2016	STATE/LOCAL/CITY 0055 10 AHL	106.14	08	CASH IN BANK - SEWER FUND
ADP	ADP LLC	1020	3/1/2016	PROCESSING THRU 2/11	37.00	08	CASH IN BANK - SEWER FUND
ADP	ADP LLC	1032	3/15/2016	CLIENT 519104	296.14	08	CASH IN BANK - SEWER FUND
Total ADP					597.38		
B&D MACHINE & FAB	B&D MACHINE & FAB INC	1021	3/1/2016	SANDBLAST/POLISH	245.00	08	CASH IN BANK - SEWER FUND
B&D MACHINE & FAB	B&D MACHINE & FAB INC	1033	3/15/2016	TAYLOR RUN WWTP	325.00	08	CASH IN BANK - SEWER FUND
Total B&D MACHINE & FAB					570.00		
BEARINGS,BELTS	BEARINGS, BELTS & CHAIN, INC.	1034	3/15/2016	BWC120	68.28	08	CASH IN BANK - SEWER FUND
Total BEARINGS,BELTS					68.28		
DECKMAN ELECTRIC	DECKMAN ELECTRIC INC	1022	3/1/2016	back-up pump	9,600.00	08	CASH IN BANK - SEWER FUND
Total DECKMAN ELECTRIC					9,600.00		
EHRlich	J C EHRlich CO INC	1035	3/15/2016	CUST 211763	176.00	08	CASH IN BANK - SEWER FUND
Total EHRlich					176.00		
FEDEX	FEDEX	1036	3/15/2016	1123-5351-8	32.26	08	CASH IN BANK - SEWER FUND
Total FEDEX					32.26		
GRAINGER	GRAINGER	1023	3/1/2016	851582031	92.64	08	CASH IN BANK - SEWER FUND
Total GRAINGER					92.64		
KENT AUTOMOTIV E	KENT AUTOMOTIVE	1037	3/15/2016	CUSTOMER 10162729	235.35	08	CASH IN BANK - SEWER FUND
Total KENT AUTOMOTIV E					235.35		
MCMaster-CARR	MCMaster-CARR SUPPLY COMPANY	1024	3/1/2016	302692400	554.76	08	CASH IN BANK - SEWER FUND
Total MCMaster-CARR					554.76		
PAONE ELECTRIC	PAONE ELECTRIC LLC	1025	3/1/2016	TAYLOR RUN WWTP	1,130.00	08	CASH IN BANK - SEWER FUND
Total PAONE ELECTRIC					1,130.00		
PENDERGAST	PENDERGAST SAFETY EQUIPMENT	1038	3/15/2016	WECH02 TAYLOR RUN	130.15	08	CASH IN BANK - SEWER FUND
Total PENDERGAST					130.15		

Vendor ID	Payee Name	Doc Number	Effective Date	Transaction Description	Disbursements	Fund Code	GL Title
PITNEY_BOWES	PITNEY BOWES INC	1026	3/1/2016	9591-4880-20-8	12.60	08	CASH IN BANK - SEWER FUND
Total PITNEY_BOWES					12.60		
PURCHASE POWER	PURCHASE POWER	1027	3/1/2016	8000-9090-0225-1754	100.00	08	CASH IN BANK - SEWER FUND
Total PURCHASE POWER					100.00		
TECHNICAL LEARNING	TECHNICAL LEARNING COLLEGE	1028	3/1/2016	RICH SIMONS TRAINING	150.00	08	CASH IN BANK - SEWER FUND
Total TECHNICAL LEARNING					150.00		
TERRY	BRETT TERRY	1039	3/15/2016	sewer refund for 749 S Matlack	44.69	08	CASH IN BANK - SEWER FUND
Total TERRY					44.69		
TRACE ELECTRICAL	TRACE ELECTRICAL SERVICES	1040	3/15/2016	3 PARTS - ARRESTERS/SWITCH TR	3,309.00	08	CASH IN BANK - SEWER FUND
Total TRACE ELECTRICAL					3,309.00		
USA BLUE BOOK	USA BLUE BOOK	1029	3/1/2016	614453	461.39	08	CASH IN BANK - SEWER FUND
Total USA BLUE BOOK					461.39		
WINDING SPECIALTIES	WINDING SPECIALTIES	1041	3/15/2016	REWIND, REBUILD	495.00	08	CASH IN BANK - SEWER FUND
Total WINDING SPECIALTIES					495.00		
WINDLES WATER WORKS	WINDLES WATER WORKS INC	1042	3/15/2016	SPRING WATER - SNYDER AVE	92.50	08	CASH IN BANK - SEWER FUND
WINDLES WATER WORKS	WINDLES WATER WORKS INC	1042	3/15/2016	DISTILLED/SPRING WATER TAYLOR RUN	41.50	08	CASH IN BANK - SEWER FUND
Total WINDLES WATER WORKS					134.00		
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	1030	3/1/2016	CABLE FOR FIOS/TIME CLOCK	194.79	08	CASH IN BANK - SEWER FUND
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	1030	3/1/2016	PLUGS FOR HEAT TRACE	8.80	08	CASH IN BANK - SEWER FUND
YALE ELECTRIC SUPPLY	YALE ELECTRIC SUPPLY CO	1043	3/15/2016	CUST 116501 SUB 116501	358.34	08	CASH IN BANK - SEWER FUND
Total YALE ELECTRIC SUPPLY					561.93		
ZEE	ZEE MEDICAL SERVICE	1031	3/1/2016	BOROUGH OF WC 0087039	243.48	08	CASH IN BANK - SEWER FUND
Total ZEE					243.48		
Total 10002 - CASH IN BANK - SEWER FUND					18,792.82		
CDW	CDW GOVERNMENT INC	1159	3/16/2016	2/23/3/7	6,284.14	10	CASH- CAPITAL IMPROV Fund 10
Total CDW					6,284.14		
Total 10700 - CASH- CAPITAL IMPROV Fund 10					6,284.14		
Report Total					960,457.13		

Finance Committee Meeting Item # 3

2015 Audit Update:

The auditor's tax season came to a close and they were able to wrap up on Monday, May 2nd. The FINAL reports will be presented at the June 2016 Finance Committee meeting. At this point the final trial balance is being produced by the auditors and should be available for internal report generation during the early to mid-week timeframe (week of May 9th).

Once the FINAL 2015 audit report is provided by the auditors it will be published on the Borough's website prior to the June Finance Committee meeting. I will send an email to the Finance Committee when this occurs to provide ample pre-meeting review time.

Finance Committee Meeting Item # 4

2012-2014 Highway Aid Audit Update

On April 27th the Department of the Auditor General concluded its extensive field work and held an exit conference to discuss findings.

We were flagged with one finding “Non Compliance with Advertising and Bidding” (see next page for “Exit Conference Memo”). In the review process the auditors were unable to find proof that the bidding process was followed for particular snow removals in 2014. As a result the total of the invoices considered “disallowed” is \$31,031 payable when PennDot invoices the Borough.

In our internal post audit review we noted that there was a five-year contract in effect covering the services/invoices the auditors disallowed. This information was provided to the field auditors during their review and appears to be an oversight. A copy of the contract has been resubmitted to the auditor for consideration in reversing the sole finding.

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EXIT CONFERENCE MEMORANDUM

January 1, 2012 to December 31, 2014

Auditee Borough of West Chester, Chester County

Address 401 East Gay Street,
West Chester, PA 19380

Date Conference Held 04/27/16 Time 2:00 PM

Place Conference Held Borough Building

Participants (Names and Titles):

Ms. Barbara Lioni Cash Manager

Mr. Jefferey DaSilva Finance Director

Ms. Anne Fota Auditor

Findings and Comments in Report:

Finding - Non Compliance With Advertising and Bidding

Thank you for your co-operation.

	Reported	Adjustments	Adjusted Amount
Fund Balance \$	112,038.03	\$ 0.07	\$ 112,038.10
Equipment Balance \$	112,038.03	\$ 0.07	\$ 112,038.10

Verification of review and responsibility: I/We acknowledge that the above listed findings and comments and other appropriate report sections including the Form(s) MS-965 have been presented at the exit conference by a representative from the PA Department of the Auditor General (Department).

I/We have been informed that I/we will be contacted by a representative from the Department to provide updated management representations. The updated management representations are necessary to communicate whether the representations made on the date of this exit conference are still accurate and whether any events have occurred subsequent to the date of this exit conference that would require adjustment to or disclosure in the Form(s) MS-965. Failure to provide updated management representations or an untimely response may contribute to a modified opinion in our independent auditor's report.

My signature indicates only that the report sections were presented for review and does not necessarily indicate my concurrence with all report comments and that I/we have been informed of our responsibility to provide updated management representations after being contacted by the Department. I understand that this examination is in draft form only and may be modified pending finalization. It has been represented to me that



MEMORANDUM

TO: Borough Council
 Mayor Carolyn Comitta

FROM: Michael A. Cotter, Borough Manager
 Jeff DaSilva, Director of Finance

DATE: 5 May 2016

RE: **Pension Plan Restatement and Consolidation**

Recommendation:

That Borough Council authorize the restatement and consolidation of the Borough’s Defined Benefit Pension Plans (Police and Non-Uniformed)

Motion:

Authorizing the Manager to issue a Request for Proposals to provide the Borough with a restated and consolidated Police Pension Plan and Non-Uniformed Pension Plan

Background:

Qualified retirement plans must operate in accordance with their plan documents and with various state and federal laws. While municipal pension plans in Pennsylvania are not subject to ERISA statutory requirements, the Borough’s plans are subject to Internal Revenue Code (“IRC”) requirements. Ongoing legal and regulatory changes in retirement plan rules frequently require plan sponsors to amend and restate their plans to keep their documents compliant with the IRC.

The IRS requires that prototype documents and volume submitter plans must be rewritten, reviewed and approved by the IRS, and readopted by employers once every six years to conform with tax law changes. The IRS has now directed 401(k) plans to begin a new

ITEM #5

restatement cycle that started on May 1, 2014 and ends April 30, 2016. The Borough defined contribution plan, administered by Valic, accomplished its restatement in time to that deadline.

Qualified plans are governed by a set of Federal laws enacted by Congress and regulated by various agencies. The IRS is responsible for oversight of the tax aspects of retirement plans, and the DOL is responsible for reporting, disclosure and fiduciary aspects of retirement plans. The result is a continual change in the laws due to changing legislation and regulations issued to oversee compliance with the laws. As a result, there are frequent changes in the law but in most cases they are not major ones. A requirement to have a qualified retirement plan is that it must be in writing. This means that as the laws change, your plan must generally be amended to reflect the changes.

As a result, there are frequent changes in the laws and regulations that require changes to plan documents. In most cases, these changes are not major ones and can be handled by “snap-on” or interim amendments. Periodically, however, the plan must be rewritten in its entirety because of the number and complexity of the changes which is referred to as a “Restatement”.

In addition, a well-drafted, government specific and current plan document is a sound foundation for administering and operating qualified retirement plans. A consolidated plan document can protect the employer and employees by providing a clear description of benefits and administrative procedures.

Plan administrators must also comply with other IRC regulations not related to qualification, such as required employee notices with respect to lump-sum distributions and withholding on plan distributions. Other federal laws that apply to governmental plans include the Age Discrimination in Employment Act of 1967 (ADEA) and Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA).

On August 17, 2006, President Bush signed into law the Pension Protection Act of 2006 (“PPA”) which is the most comprehensive pension reform legislation since ERISA was enacted in 1974. The PPA, which comprises approximately 400 pages, significantly affects plans in many ways including:

- Strengthening plan reporting and participant disclosure rules.
- Requiring stricter funding rules for single-employer and multiemployer defined benefit pension plans.
- Resolving legal uncertainty surrounding cash balance and other hybrid defined benefit plans.
- Allowing plan fiduciaries to give investment advice to participants.
- Making permanent significant tax retirement savings incentives enacted under prior law.

All retirement plans were required to comply with the PPA in operation according to the effective date of each provision beginning in 2006. Employers were required to adopt interim EGTRRA amendments covering these provisions over the past several years which your retirement plan adopted. Employers must now amend and restate their written plan documents to conform to the way the plan has been operated, by incorporating the changes made by the PPA.

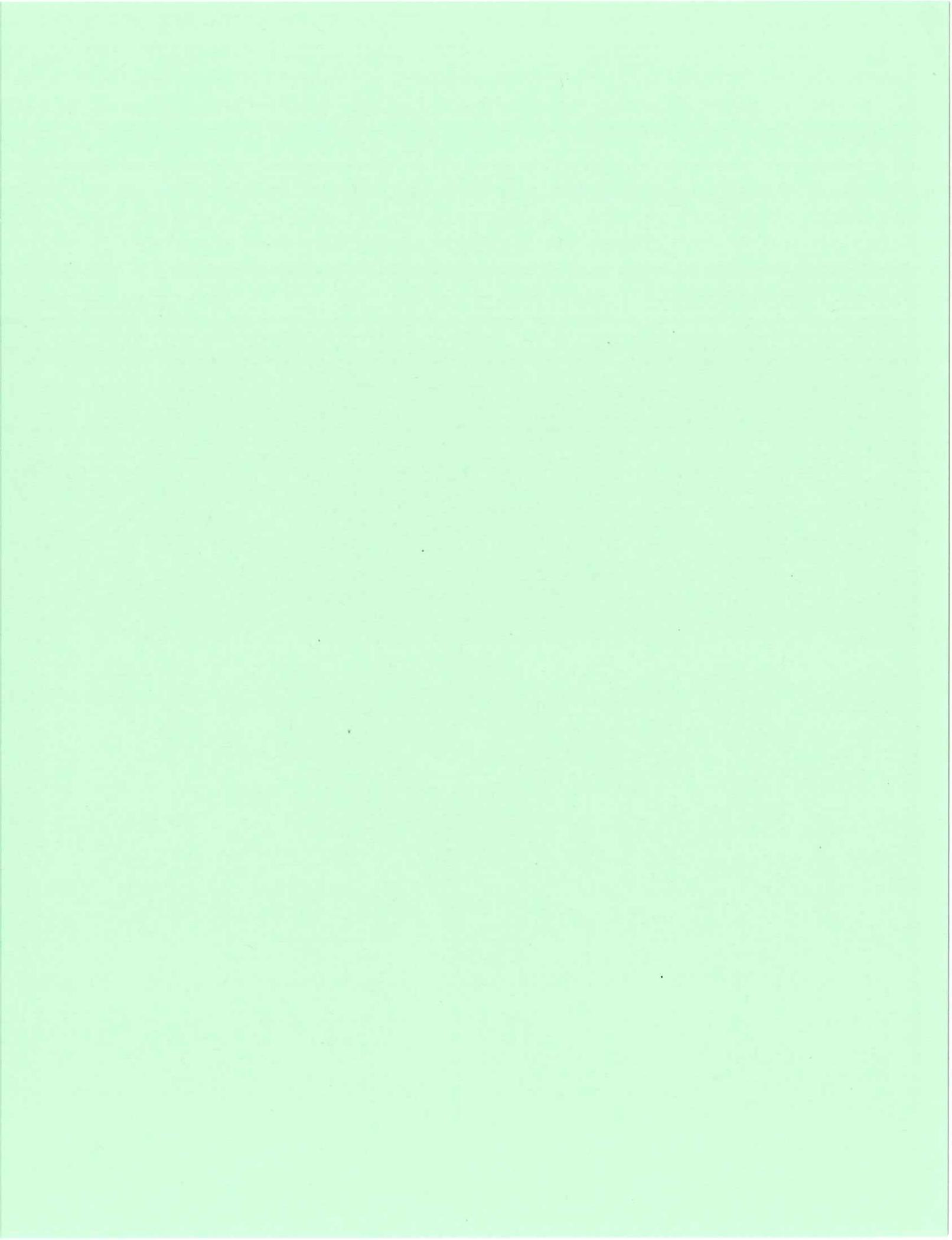
The restated and consolidated plan will consist of the following:

ITEM #5

- A restated Plan Document or Adoption Agreement;
- A resolution adopting the restated document;
- A separate trust document in some cases; and
- A restated Summary Plan Description that must be distributed to all participants and beneficiaries.

During this process, special care will be taken to ensure that certain benefits called “protected benefits” are not unintentionally eliminated or reduced. Protected benefits include forms of distributions such as lump sums and annuities and timing of distributions such as an early retirement provision.

It is for these reasons that we are recommending that Council authorize the Borough Manager, as the Pension Plans Administrator, to issue a Request for Proposals to restate and consolidate the Borough’s pension plans and the documents that over the period of the last decade have amended those plans.





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DIRECT DIAL: (610) 334-2558
Email: gapu@fsandl.com
Direct Fax: (610) 988-0806

April 21, 2016

Michael A. Cotter, Borough Manager
Borough of West Chester
401 E. Gay Street
West Chester, PA 19380

Re: Independent Financial Advisory Services

Dear Mac:

This letter will serve as the engagement agreement (the “Agreement”) among the Borough of West Chester (the “Borough”) and Financial S&Lutions LLC (“FS&L”). The Borough agrees to employ FS&L to act as its exclusive independent financial advisor. It is currently anticipated that the Borough is going to issue its General Obligation Bonds, Series of 2016 (the “2016 Bonds”) for the purpose of refunding certain outstanding indebtedness of the Borough and various capital projects.

Scope of Services

The work FS&L will perform will include the following:

1. Assist The Borough with the evaluation of structuring options in connection with the 2016 Bonds.
2. Attendance at Administration, Committee and Board meetings, as requested, to discuss the 2016 Bonds, overall market conditions and to respond to related Board member and Administration questions on an as needed/requested basis.
3. Assist the Borough’s Bond Counsel, Solicitor and other financing team members in reviewing any financing documents.
4. Assist the Borough in presenting and obtaining an underlying credit rating from a nationally recognized rating agency in connection with the 2016 Bonds.
5. Assist the Borough and the financing team with the review of any financing documents necessary to successfully execute the 2016 Bonds.

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6. Work with the Borough and the Borough’s underwriter to ensure that the Borough is receiving a market priced transaction in connection with the 2016 Bonds.

7. Provide general financial advice to the Borough in connection with the 2016 Bonds and other requested matters.

8. Provide our standard certificate as the Borough’s financial advisor in connection with the 2016 Bonds.

9. Assist the Borough with the implementation and management of the financing process to ensure that the Borough successfully closes the 2016 Bonds in a timely manner.

We are committed to providing the Borough with the best possible, comprehensive, independent advice concerning the Borough’s current financial situation, its outstanding indebtedness and its need for future financing. We are not engaged in selling nor are we affiliated with any firm engaged in selling financial products or in lending money to the Borough.

Fee Proposal

Financial Advisory Services –FS&L would receive a fixed fee of \$15,500 (the “Transaction Fee”) in connection with the 2016 Bonds. The Transaction Fee would be payable out of the 2016 Bond proceeds at the time the 2016 Bonds are successfully closed.

FS&L would be entitled to a customary and usual fixed fee for any financing transactions that are executed by the Borough in addition to the 2016 Bonds, during the term of this Agreement (“Additional Transaction Fees”). The Additional Transaction Fees would be payable directly by the Borough or out of the financing transaction proceeds at the time any financing transaction is successfully closed.

Indemnification

1. FS&L may rely upon the advice of counsel, who may be counsel to the Borough, and upon statements of accountants, brokers and other persons believed by it in good faith to be experts in the matters upon which they are consulted. The Borough agrees, to indemnify, defend, and hold harmless FS&L and its officers, directors, employees, agents, successors, and assigns from any and all losses, liabilities, damages and claims, and all related costs and expenses, including attorney’s fees and costs of investigation, litigation, settlement, judgment, interest and penalties arising from or in connection with any claim made against FS&L in connection with its performance of the services to be provided by it pursuant hereto, unless arising primarily from FS&L’s gross negligence or willful misconduct in which case it shall be limited to the amount of fees actually received by FS&L.

2. FS&L shall not have any liability to the Borough or any other person in connection with the services performed by FS&L pursuant to this Agreement (whether direct or indirect, in contract or tort or otherwise) except for any liability for losses, claims, damages or liabilities that is found in final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted from the gross negligence or willful misconduct in which case it shall be limited to the amount of fees actually received by FS&L.

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603

3. The provisions hereof shall survive any termination or completion of the engagement set forth in this Agreement.

Arbitration

Other than for actions seeking equitable relief or actions involving third parties, any controversies or claims arising out of or relating to this Agreement or its breach, construction or performance, whether such claims or controversies arose prior or subsequent to the date hereof between FS&L, the Borough, and any present or former officer, director or employee of FS&L shall be settled by arbitration before, and only before, a panel situate in Harrisburg, Pennsylvania. Any award by the arbitrators shall be final and binding upon the parties and judgment may be entered in any court.

Electronic Communications

FS&L and our clients rely upon electronic communication such as e-mail and cellular telephones and faxes, tools and media (“Electronic Communications”) in day-to-day business communications. Because of their nature, Electronic Communications are not as secure as more traditional lines of communications, such as hard-wired telephones and faxes, U.S. Mail, or couriers. In the course of representation of the Borough, Electronic Communications for all general information, requests, and otherwise are hereby authorized. The Borough understands that some risk exists that any and all Electronic Communications could be intercepted by an unauthorized third party, and the Borough accepts that risk. For matters or particular sensitivity or for information that could be compromising or damaging to the Borough, the contact person who is working with us has the Borough to consent specifically to the use of Electronic Communications for such matters. FS&L shall also consider all requests for, or communications of, information from the Borough by Electronic Communications as specific consent to respond by Electronic Communications.

Disclosures

FS&L is affiliated with Stevens & Lee, P.C. (“S&L”). S&L and FS&L are separate businesses and no S&L lawyer works in FS&L’s municipal advisory business or vice versa.

Confidentiality

FS&L agrees to maintain the confidentiality of all information provided to it by the Borough regarding the Borough or a financial transaction, and shall not disclose any such information to any person other than the employees of FS&L potential financing sources, or the agents of potential financing sources without the prior consent of the Borough or its Counsel. The obligations regarding confidential information received hereunder shall not apply to any such information which: (a) is or becomes part of the public domain or is or becomes publically available without breach hereof by FS&L; or (b) is lawfully acquired by FS&L from a source not under any obligation to the Borough regarding disclosure of such information and its release is expressly authorized by such source; or (c) is disclosed to any third party by or with the permission of the Borough without confidentiality restrictions; or (d) is developed by or on behalf of FS&L, by individuals who have not received confidential information hereunder.

603

#64

Notwithstanding the foregoing, the Borough agrees that FS&L has the right, following the closing of a financial transaction, to place advertisements in financial or other newspapers and journals at its own expense describing its services to the Borough hereunder.

Any amendment, modification or other change to this Agreement must be in writing and signed by both parties to be enforceable. If any provision of this Agreement is or becomes inconsistent with any applicable present or future law, rule or regulation, that provision will be deemed rescinded or modified in order to comply with the relevant law, rule or regulation. All other provisions of this Agreement shall remain in full force and effect.

Term and Termination

The initial term of this Agreement will commence on the date executed by the Borough and will be in effect for a three (3) year period. Following the initial term, this Agreement may be extended at the agreement of both the Borough and FS&L.

ACCEPTED AND AGREED TO this
___ day of April 2016

FINANCIAL S&LUTIONS LLC

By

By

Name:
Title:
West Chester Borough

Gary A. Pulcini
Managing Director
Financial S&Lutions LLC

#64

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May 3, 2016

Suzanne S. Mayes
Direct Phone 215-665-6922
Direct Fax 215-701-2107
smayes@cozen.com

Michael A. Cotter
Borough Manager
Borough of West Chester
Municipal Building
401 East Gay Street
West Chester, PA 19380

Re: Proposal Concerning Legal Representation

Dear Michael:

Cozen O'Connor (the "Firm") would be delighted to serve as bond counsel to the Borough of West Chester (the "Issuer") in connection with the proposed issuance of the Issuer's General Obligation Refunding Bonds, Series A of 2016 (the "Bonds"), the proceeds of which will be used to currently refund the Issuer's General Obligation Bonds, Series of 2011 (the "Engagement").

If selected, in connection with this matter, we would perform the usual Bond Counsel services consisting of the following:

1. Advice (as requested) during the planning phase on the structure and terms of the Bonds.
2. The preparation of all basic bond documents for the Bond financing, other than those documents prepared by the Issuer or other professional advisors such as the Preliminary and final Official Statement.
3. The resolution of all tax issues under the federal tax laws in order to assure tax-exempt status for the Bonds issued by the Issuer.
4. Rendering our approving opinion as to the validity of the Bonds and the tax-exempt status of the interest on the Bonds for federal income tax and state tax purposes.

CHARGES FOR SERVICES. Ordinarily we charge for legal services based primarily on the amount of time devoted to a matter at hourly rates for the particular professionals involved. However, if selected, based on our understanding of the terms and size of the transaction, our fee for the bond transaction would be in the amount of \$20,000. Out-of-pocket expenses would be separately billed, including any costs related to travel, telephone, photocopying, facsimiles, delivery and messenger services, staff overtime, filing fees, and similar costs, but will not exceed \$500. The amount of our fees will be subject to upward adjustment only in the case of litigation or other unexpected events.

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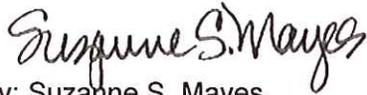
Michael A. Cotter
May 3, 2016
Page 2

#60

We hope to have the opportunity to work again with the Issuer to successfully complete the proposed financing. Please do not hesitate to contact me with any questions about this proposal.

Sincerely,

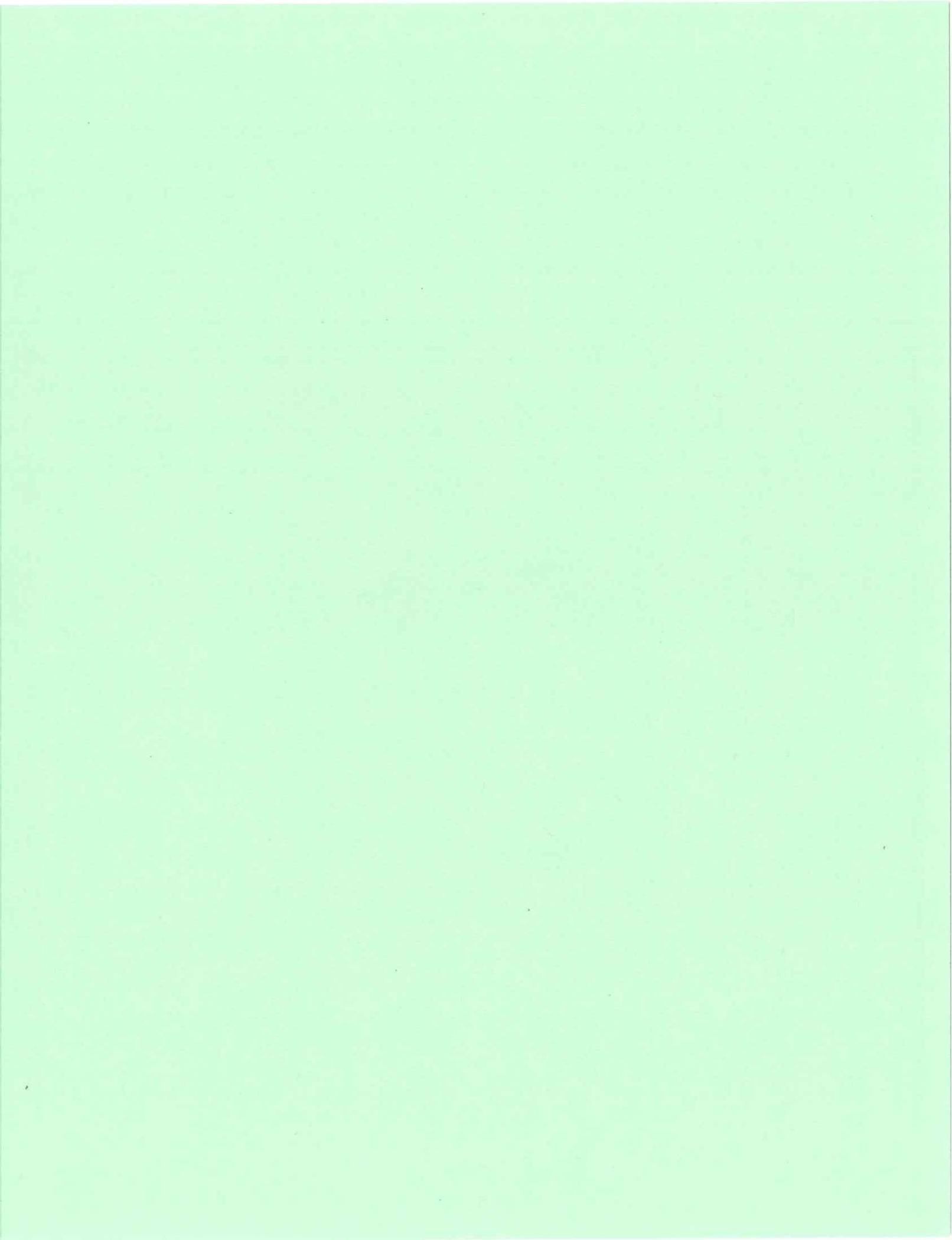
COZEN O'CONNOR



By: Suzanne S. Mayes

SSM:brg

#60





MEMORANDUM

TO: Borough Council
Mayor Carolyn Comitta

FROM: Michael A. Cotter, Borough Manager
Jeff DaSilva, Director of Finance

DATE: 5 May 2016

RE: **Sewer Fee Bill Adjustment Policy**

Recommendation:

That Council adopt a policy providing guidance to Borough Sewer system customers, and to Borough Staff, on reviewing and acting on billing adjustment requests related to the Borough's sewer fee. To that that, Council should provide the Manager and Finance Director with its comments on the attached draft policy.

Motion:

None necessary at this time. Only direction to continue to work on this proposal is necessary.

Background:

Council may recall that in 2015 the Finance Department received multiple requests to adjust property owner's sewer bills due to leaks in the property owner's water system. Unfortunately, the Borough neither policies or practices to guide either staff or Council on how to equitably address these billing adjustment requests.

Impacting this practice was a Pennsylvania Commonwealth Court Case, *GSP Management v. Duncansville Municipal Authority*, which found that where an extraordinary water leak and substantial water losses occurred between the point of metering and the point of discharge into the sewer system that is substantial in quantity and is unplanned or unanticipated, relief for the sewer charges incurred during the period of the extraordinary leak is warranted.

The Court's holding is in line with what many states and communities across the country practice in this regard. The keys are an extraordinary leak, e.g. not a leak of the faucet or a bad seal in a homeowner's toilet, that is unplanned or unanticipated (e.g. you filled your pool).

Based on this ruling, and the policies and procedures on other communities, the following outlines a framework for a draft policy, which would be adopted by Resolution of Council. The Leesburg Virginia, policy succinctly captures how nearly every other policy reviewed

(approximately 18 municipal polices/procedures in Pennsylvania and across the country) addresses the matter



Utility Billing Adjustment Policy

The purpose of this policy is to provide additional guidance and steps necessary to implement Leesburg Town Code, Section 34-68 which authorizes the adjustment of high utility bills caused by waterline leaks which the customer could not have reasonably known while acting with normal diligence. The reason for providing a policy for reducing these bills is to reduce the financial burden on residents and other customers caused by no fault of their own.

The following policy is hereby established by the Town Manager and shall apply to the adjustment of unusually high water and sewer billings which result from underground water leaks.

Water Charge Adjustment

The Town Manager may approve adjustment of a customer's water usage charge in such cases subject to the following conditions:

1. The customer must request an adjustment in writing within fourteen (14) days from the date the water and sewer bill (to which the adjustment will be made) was issued.
2. The customer must forward a copy of a licensed plumber's invoice, which includes the customer's name, service address, date the repair was made, and a brief description of the repair.
3. The plumber must verify that the leak was permanently repaired.
4. The leak must be in the customer's supply line, which is the portion of water supply from the meter to the entry of the residence.

Leaking fixtures, malfunctioning appliances, running faucets, toilet leaks, exterior hose connections, irrigation system leaks, and similar situations will not be eligible for a leak adjustment.

Adjustments to the water usage charge will be based on "historic usage" of the customer, which shall reflect seasonal or other historical patterns. If the customer does not have at least four (4) previous bills to establish historical usage, then the adjustment will be based on available data. The Town Manager will credit the customer's account for 50% of the excess water usage charge based on the usage (consumption) history.

Sewer Charge Adjustment

Adjustment of the sewer usage charges for qualifying leaks will be based on historical usage only.

Adjustments to the sewer usage charge will be based on "historic usage" of the customer, which shall reflect seasonal or other historical patterns. If the customer does not have at least four (4) previous bills to establish a historical usage, then the adjustment will be based on available data. The Town Manager will credit the customer's account for 100% of the excess sewer usage charge based on the usage (consumption) history.

Conditions

The Town assumes no liability or responsibility for damage caused by leaks, or for repairs or inspections necessitated by leaks.

The burden of proof for adjustment of water and/or sewer usage charges resulting from abnormal water usage pursuant to this policy rests with the customer, and not the Town of Leesburg. Failure to act in accordance with this policy or to meet the conditions as stated herein will result in a refusal by the Town Manager of an adjustment.



Payment Plan

For large leaks, a payment plan may be established, if the customer requests such an arrangement.

Staff will provide the customer information regarding the payment plan that details payments and due dates. The payment plan will apply only to the bill that was adjusted. All subsequent bills must be paid in full. Each customer is responsible for ensuring that he or she follows the payment plan to avoid service disconnection.

If the account is not paid in full on the final due date, the customer will be responsible for the penalty amount that accrues on the unpaid account balance.

Exceptions

Under extraordinary circumstances, the Town Manager may approve adjustments outside this policy when recommended by legal counsel and where abnormal water usage occurs without fault by the customer. Leaking fixtures, malfunctioning appliances, running faucets, toilet leaks, exterior hose connections, irrigation system leaks, and similar situations will not be eligible for a leak adjustment.

Most communities required the completion of a form (see attached), and limited the number of leak based billing adjustments to one (1) per year.

Should this structure appeal to Council, the Finance Staff will develop a formal Borough policy for its consideration at its June meetings.



Chester Water Authority

P.O. Box 467 • Chester, PA 19016-0467
(610) 876-8181 • FAX (610) 876-1657

Leak Adjustment Request Form

Date: ____/____/____ (Month/Day/Year)

Customer Number: _____ Account Number: _____

Name (as it appears on the water bill): _____

Service Address: _____

Bill Date for consideration under leak adjustment: _____

Leak Adjustment Procedure

- o Completion of this form *does not guarantee* that a Leak Adjustment Credit will be issued.
- o One leak adjustment every (3) years for Residential Customers due to a leak past the water meter that has caused their water consumption to increase by a minimum of **50% over the historical usage** for the same period. **No Adjustment will be considered for an increase in consumption due to a hose bib that was left running.**
- o The leak adjustment request must be submitted within (90) days of the date of the water bill in which the leak occurred. Only one billing period will be considered for a leak adjustment.
- o Customer must submit completed form along with all of the receipts associated with the repair to: Chester Water Authority, Attn: Leak Adjustment Program, P.O. Box 467, Chester, Pa. 19016-0467

Leak Adjustment Methodology

- o The consumption portion of the water bill will be adjusted by charging the normal consumption at the regular step rate plus the additional consumption due to leakage at the lowest step rate. **Example:** Normal consumption is 10,000 gallons but due to a leak the consumption increased to 50,000 gallons for the billing period. Customer will be charged for the 10,000 gallons at the normal step rate and 40,000 gallons due to leakage at the lowest step rate plus the base charge.

Date Leak was repaired: ____/____/____ Leak Repaired By: _____

Location and type of Leak: _____

Name(Print): _____ Contact #: () -

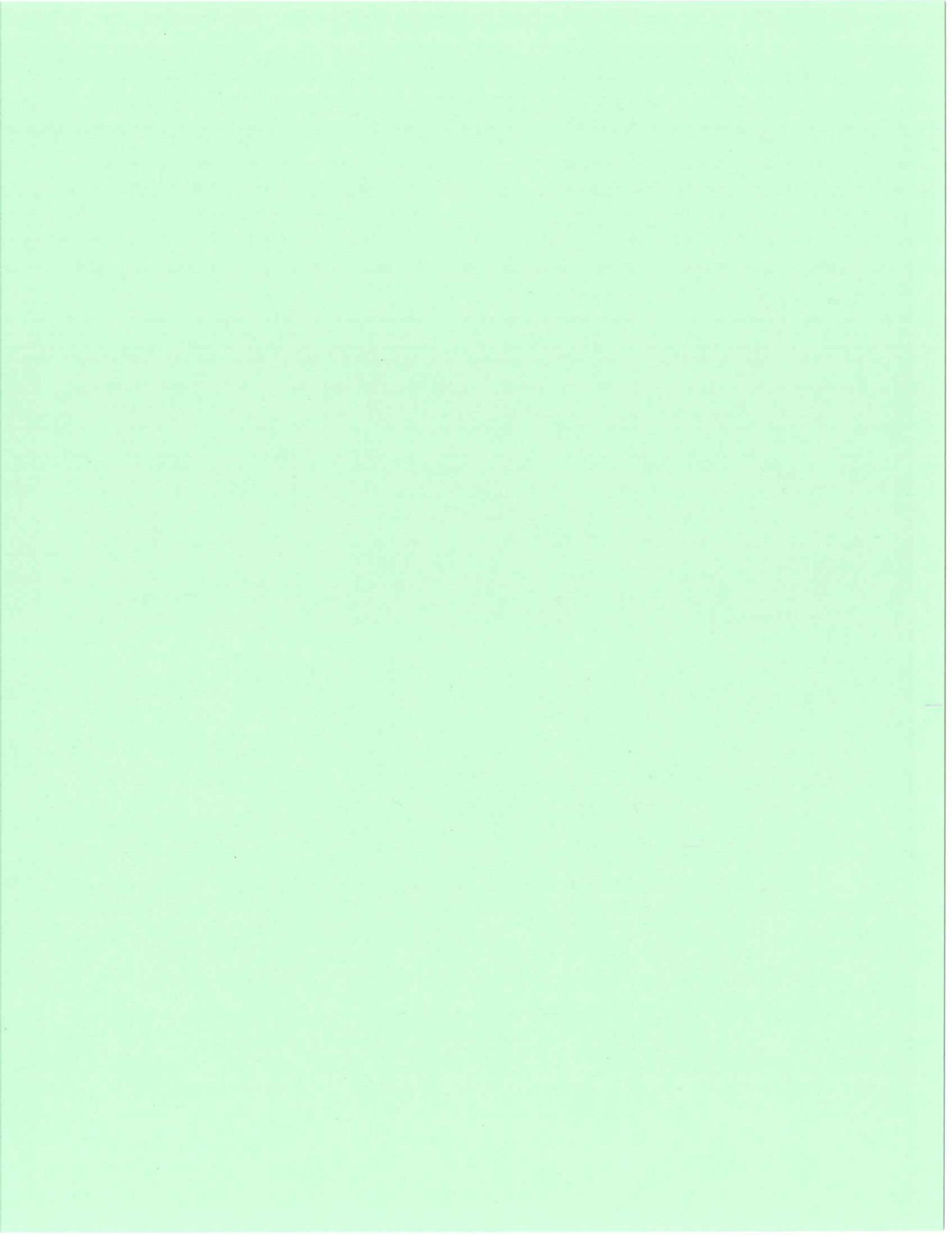
Signature: _____ E-mail: _____

Note: Adjustment will not be considered nor processed without proof of repair.

To be completed by CWA

Approved Denied Reason: _____

CSR: _____ Date: _____



Finance Committee Meeting Item # 8

Discuss the Borough Budget 2015 End-of-Year Results:

In April the audit field work slowed down during the tax season but resumed shortly thereafter. At the April meeting I should have clarified that the report could not be generated until the auditors finished their fieldwork and made all adjustments to the final trial balance.

The audit has just wrapped up and the auditors are finalizing the 2015 Trial Balance. With that in mind I anticipate receiving the final trial balance data early to mid-next week and will update the report immediately thereafter. The updated report will then be posted to the Borough's website and I will also notify the Committee that it has been posted. Since this report is quite lengthy, detailed and requires time to review I would suggest that we hold our discussion at the June Finance Committee meeting. This review will be an excellent segue to our 2016 mid-year review and the kickoff to the 2017 Budget process.