

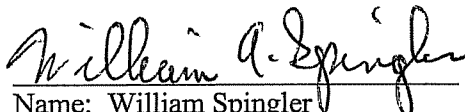
RESOLUTION NO. 2012-124

**A RESOLUTION OF THE TOWNSHIP OF RADNOR,  
DELAWARE COUNTY, COMMONWEALTH OF  
PENNSYLVANIA, ESTABLISHING AN ACCOUNTING  
POLICIES AND PROCEDURES MANUAL**


- WHEREAS* The Radnor Township Administrative Code Chapter §5.46(4) requires that the Finance Director “prepare as promptly as possible financial practices and procedures, in writing, for the Township. Practices and procedures shall describe procedures and forms necessary to record, preserve and report the financial transactions of the Township in accordance with the provisions of the Charter and this chapter...”; and
- WHEREAS* The Finance Department has worked with all the Township departments throughout 2012 to develop the attached Accounting Policies and Procedures as mandated by the Administrative Code and as commented on by the independent auditors; and
- WHEREAS* The Administration will continue to improve upon the policies and procedures with the Citizens Audit Review and Financial Advisory Committee on an on-going basis and present recommended improvements to the Board of Commissioners on an annual basis; and
- WHEREAS* The Radnor Township Board of Commissioners desires to establish a uniform Accounting Policies and Procedures Manual to assist in promoting sound accounting practices, safeguarding of Township assets, consistent reporting criteria, and financial transparency.

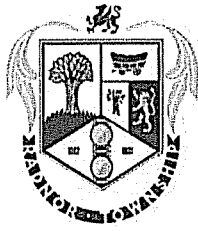
**NOW, THEREFORE**, it is hereby **RESOLVED** that the Radnor Township Board of Commissioners does hereby adopt the Accounting Policies and Procedures Manual attached hereto and incorporated herein as “*Exhibit A*.”

RADNOR TOWNSHIP

By:   
Name: William Spingler  
Title: President

ATTEST:

  
Name: Robert A. Zienkowski,  
Title: Township Manager / Secretary



# **RADNOR TOWNSHIP**

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## **ACCOUNTING POLICIES AND PROCEDURES**

**RADNOR TOWNSHIP  
ACCOUNTING  
POLICIES AND PROCEDURES**

**GENERAL POLICIES**

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- Exhibit D – Detailed Cash Posting Instructions

## **101 Financial Operations**

### **101.1 Overview**

The Director of Finance, together with the assistance of staff, is responsible maintaining accurate accounting records, safeguarding township assets, administering all financial affairs of the township and preparing financial reports for appropriate officials, board commissioners, and outside agencies. On a daily basis, the Finance Department is responsible for processing receipts, disbursement, payroll and balance sheet transactions, all of which is maintained in the Financial Software System. Written monthly financial reports are provided to the Township Manager and the Board of Commissioners and are made available to the public through posting on the Township website or available upon request. The Director of Finance, together with the assistance of the Finance department staff, is responsible for preparing the Township's annual audited financial statements, which are certified by an independent Certified Public Accounting firm and the Township's Comprehensive Annual Financial Report.

Monthly reports are also produced for administration and department heads for the purpose of reviewing the accuracy and propriety of revenue and expense transactions made to their accounts. These reports show monthly and year-to-date revenues, expenditures, and fund balance by account. Additionally, they present the original annual budget and revised budgets for these accounts.

### **101.2 Responsibilities of Finance Department**

The primary responsibilities of the Finance Department consist of:

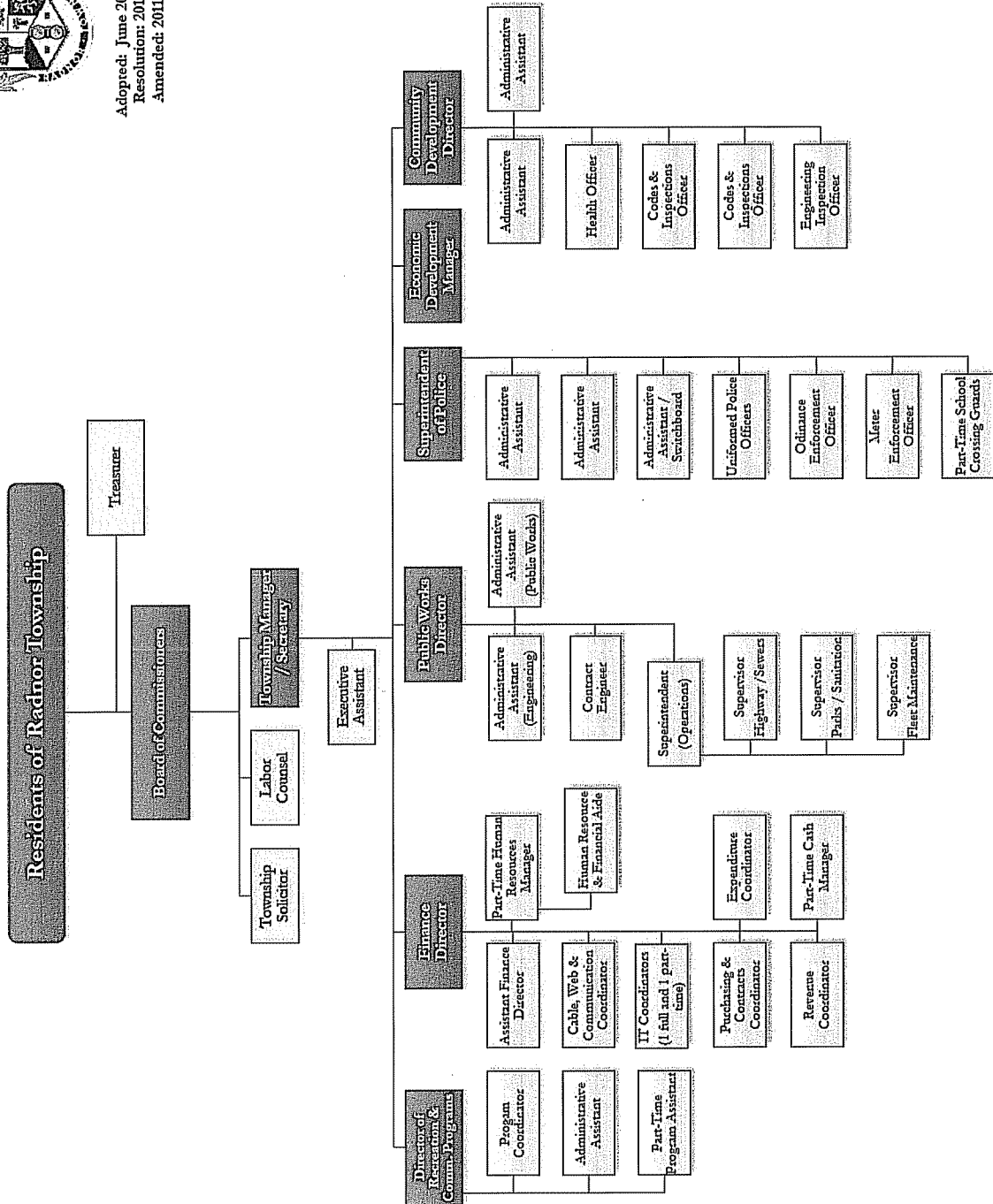
- General Ledger
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- Cash and Investment Management
- Asset Management
- Debt Management
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- Insurance

101.3 Township Organization Chart



Adopted: June 20, 2011  
 Resolution: 2011-87  
 Amended: 2011-116

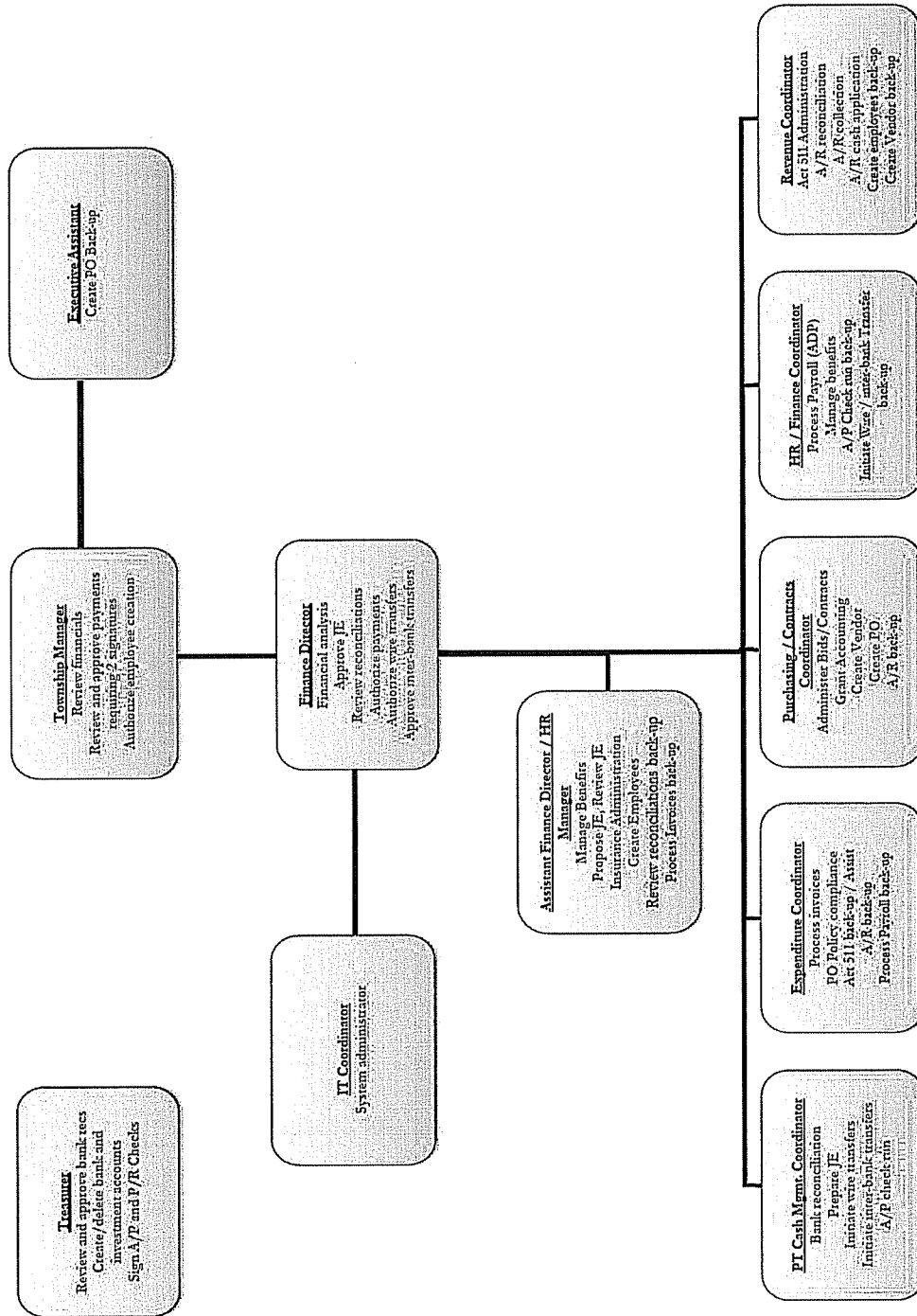
**RADNOR TOWNSHIP ORGANIZATIONAL CHART**



101.4 Finance Department Organizational & Duties Chart

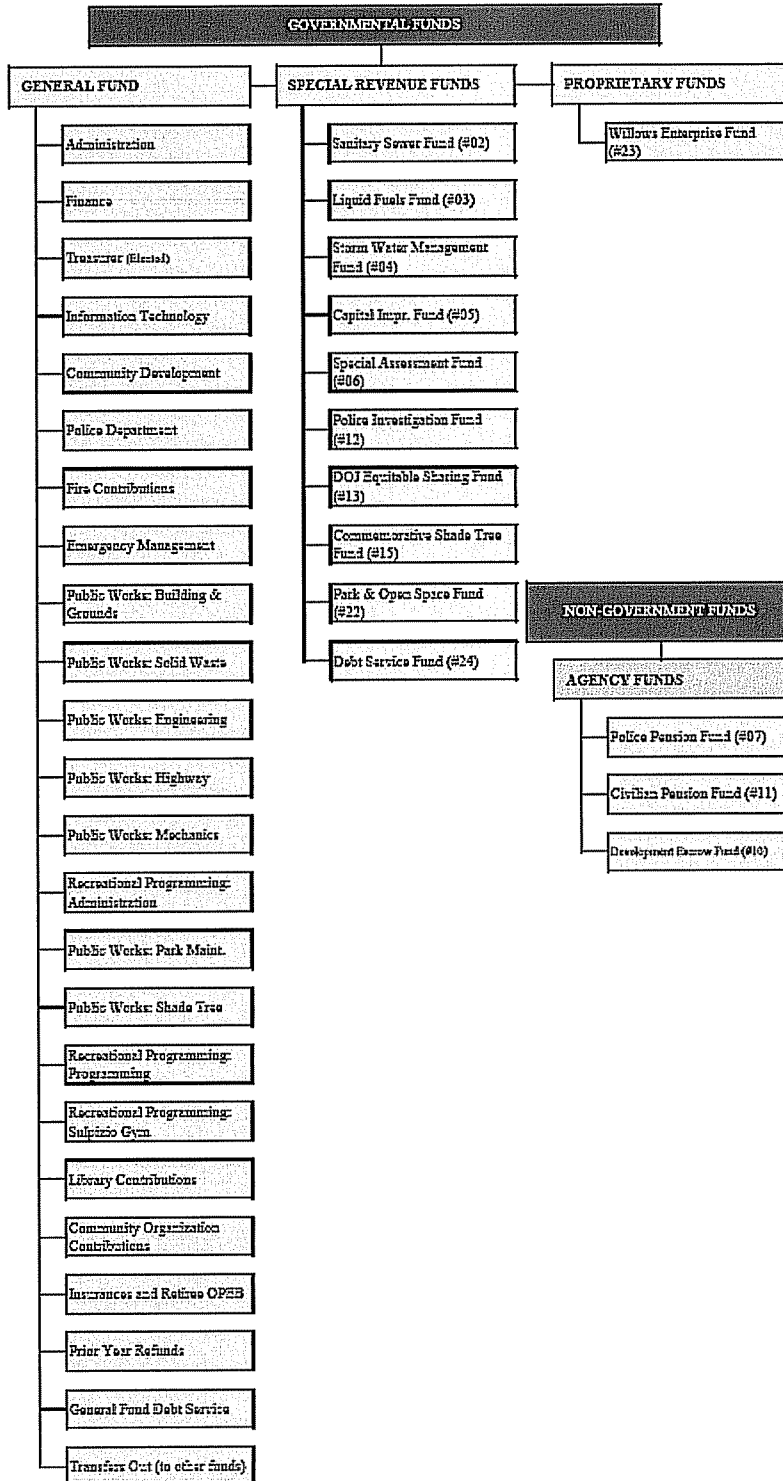


Radnor Township, PA  
Finance Department Segregation of Duties Policy  
Organizational and Duties Chart  
Amended May 1, 2012





101.5 Fund Accounting Organizational Chart



## **102 General Ledger and Chart of Accounts**

### **102.1 Introduction**

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is maintained in the Financial Software System and is used to accumulate all financial transactions of Radnor Township (the "Township"), and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports. Departments use separate legacy systems which keep certain accounting information. However, the general ledger is the sole source for accounting information.

The Township uses Pentamation Software System to record accounting transactions. Within the Pentamation program are two separate and distinct, yet fully integrated systems for processing transactions. Those systems are Finance Plus and Community Plus. The Finance Plus system contains the core general ledger account information and financial reporting functions and includes the following modules:

- Fund Accounting – including general ledger
- Purchasing – includes purchase order processing
- Payroll – includes human resources

The Community Plus system serves as a subsidiary ledger to the general ledger with the following modules:

- Cash Receipts – provides for parcel-specific application of sewer and tax payments
- Real Estate Tax – for billing assessed real estate taxes
- Utility – for billing of sewer rent charges
- Locations & Entities – for maintaining tax parcel database
- Miscellaneous Billing – other billing types, i.e. special assessments

### **102.2 Policy**

The general ledger groups of accounts are comprised of line item accounts that are collectively referred to as the Chart of Accounts. The chart of accounts provides for a system and a guide for accumulating all financial transactions of the Township. The chart of accounts includes fund level and core account codes for general ledger activity and organization. Section 102.5 of this manual discusses control over the Chart of Accounts. The revenue and expenditure account lists of the Chart of Accounts are included as Exhibits A & B.

### **102.3 Chart of Accounts**

The chart of accounts is the framework for the general ledger system, and therefore the basis for the Township's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue and expense.

The Township's chart of accounts is comprised of five types of accounts:

- Assets
- Liabilities
- Fund Balance
- Revenues
- Expenses

### **102.4 Distribution of Chart of Accounts**

All employees involved with account coding responsibilities or budgetary responsibilities are issued a current chart of accounts. As the chart of accounts is revised, an updated copy is distributed to these individuals.

### **102.5 Control of Chart of Accounts**

The chart of accounts is monitored and controlled by the Bookkeeper. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts must be approved by the Director of Finance, who ensures that the chart of accounts is consistent with the organizational structure of the Township and meets the needs of each division and department.

### **102.6 Fund Groups – General Ledger**

The general ledger is comprised of the following fund groups as listed below. Funds can only be established by approval from the Board of Commissioners.

- Fund 01 – General Fund
- Fund 02 – Sewer Fund
- Fund 03 – Liquid Fuels Fund
- Fund 05 – Capital Improvement Fund
- Fund 06 – Special Assessment Fund
- Fund 07 – Police Pension Agency Fund
- Fund 10 – Escrow Fund
- Fund 11 – Civilian Pension Agency Fund
- Fund 12 – Investigation Fund

Fund Groups - continued

- Fund 14 – Department of Justice (DOJ) Equitable Sharing SRF
- Fund 15 – Commemorative Shade Tree Fund
- Fund 22 – Park & Open Space Fund
- Fund 23 – Willows Fund
- Fund 24 – Debt Service Fund

**102.7 Account Code Structure for General Ledger**

For the general ledger, there are four and five digit account codes which identify specific assets, liabilities, fund balances, revenues and expenses.

The general ledger codes follow this pattern:

1XXXX	Assets
20XXX – 24XXX	Liabilities
25XXX – 29XXX	Equities/Fund Balance
3XXX	Revenues
4XXX – 5XXX	Expenses

**102.8 Fiscal Year of Organization**

The Township operates on a calendar year cycle for budgeting and financial reporting. The financial year begins January 1 and ends December 31. Any changes to the fiscal year of the Township must be adopted and approved by majority votes of the Board of Commissioners.

**102.9 Journal Entries**

All general ledgers entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each such entry. Examples of such journal entries include:

1. Recording cash receipts from credit card payments
2. Recording of electronic cash payments and direct credit to bank accounts
3. Recording of non-cash transactions
4. Corrections of posting errors
5. Non-recurring accruals of income and expenses

Certain journal entries, called recurring journal entries, may occur in every accounting period, quarterly, or annually. These entries may include, but are not limited to:

1. Depreciation of fixed assets

2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a journal voucher.

It is the policy of the Township that all journal entries not originating from subsidiary ledgers shall be authorized in writing by the Director of Finance by initialing or signing the entries prior to posting.

### **102.10 Year End Audit Related Journal Entries**

Closing the books for the accounting cycle begins with the completion of all transactional processing for the current year. The steps for accomplishing this are as follows:

1. Post all transactions through December 31<sup>st</sup> – these include:

- post all cash receipts
- cash disbursements
- post payroll
- all automated bank and credit card activity.
- confirm all audit adjustments from prior year have been posted

All transactions are posted within 5 to 7 business days of the new year.

2. Close Period 12 in the Pentamation system

- Roll forward year-end balances for new accounting year.
- Once closed, NO transactions can be posted to period 12 or prior

3. Use Period 13 of the system to convert from cash to modified accrual statements as follows and post reversing entries as follows:

- Review prior year accruals posted to period 13 from previous year.
- Post reversal of accruals to current year period 13.
- Print unadjusted trial balances.

4. Prepare accruals and adjustments – to be posted in Period 13:

Revenue:

- Analyze / schedule cash receipts for first 60 days in subsequent year and identify payments relating to prior year billings and prepare journal entry to recognize revenue and accounts receivable. Categories of revenue include:
  - o Real estate taxes
  - o Local enabling taxes – BPT, Mercantile, LST
  - o Fees and assessments
  - o Interest earned

Revenue accrual is compiled from daily cash report summaries for which the detailed posting and transaction information is in the accounting software and spreadsheets maintained for these types of revenues.

Expenses:

- Payroll – from payroll register determine the number of days worked in prior year and paid in current year and prepare journal entry to recognize payroll and payroll tax expense and accrued payroll.
  - o determine pay period cut-off date for first payroll in January.
  - o if the pay period cut-off date is prior to December 31<sup>st</sup>, prepare journal entry to accrue the entire payroll.
  - o review subsequent payroll and prepare journal entry to accrue for the number days in pay period through December 31<sup>st</sup>.
- Operating Expenses
  - o analyze bill lists and review detail of paid invoices from each Board of Commissioner's meeting in January, February and March.
  - o prepare a separate journal entry corresponding to each of the bill lists to recognize and record expense by department/fund from prior year and accrued expenses for each using Township approved journal entry form.
  - o review credit card statement received in January and analyze activity for December and prepare journal entries in same manner for appropriate accrual.
  - o review interest expense charges paid in January and prepare journal entries for appropriate accrual.
- Prepaid expenses
  - o prepare schedule to analyze insurance contracts and related payments for general insurance program.

- prepare adjustments to recognize prepaid amounts and current year expenses.

Accrual journal entries are filed together and clearly marked “reversing”. A copy of the entire file is to be made and kept with the current year journal entry files to be reversed in Period 13.

5. GASB 34 Entity Wide Financial Statements – convert to full accrual.

Analysis of assets and liabilities will serve to identify the adjustments required to convert to full accrual financial statements. Adjustments resulting from the analysis are proposed by management and typically posted by the auditors only – these adjustments are not posted anywhere in the organizations fund accounting system as the internal books are maintained on a fund and modified accrual basis only. The entity wide adjustments are required for preparation of the full accrual financial statements.

The following assets and liabilities requiring analysis and determination of values at year-end include, at a minimum:

- Uninsured cash between collateralized and non-collateralized
- Cash surrender value of whole life insurance policies
- Valuation and maturities of investments including associated credit risks
- Valuation of pension assets as prepared by Mockenhaupt Benefits Group
- Update list of Capital Assets with current year acquisitions and sales, calculate depreciation expense and accumulated depreciation balances.
- Calculate and update compensated absences report
- Determine liability for Other Post-Employment Benefits (OPEB) as prepared by Mockenhaupt Benefits Group
- Calculate the update value/(deficit) of any outstanding swap debt agreements and associated note disclosure based on report from outside professional financial advisory firm

Based upon the analysis and determination of year-end values the independent auditors will post the conversion entries and prepare the full accrual financial statements.

## **103 Revenue**

### **103.1 Revenue Recognition**

The Township receives revenue from many sources involving numerous types of transactions however there are a limited number of revenue types that comprise a majority of the Township's overall revenue. The major revenue types are real estate taxes, Act 511 local enabling taxes and sewer rents. Collectively these represent approximately 77% of the Township's total sources for revenue.

#### **1. Real Estate Taxes**

Real estate taxes represent approximately 33% of the annual budgeted revenues and are billed annually to each property owner. The tax is based on the assessed valuation of property, as determined by Delaware County Board of Assessments, and multiplied by a millage rate that is approved and adopted annually by the Board of Commissioners.

Payments of current and interim real estate taxes are collected by the Township and recognized as revenue upon receipt. Payments on delinquent accounts, which represent prior years past due amounts, are collected by the County and remitted to the Township and recognized as revenue upon receipt.

#### **2. Act 511 Taxes Local Enabling Taxes**

This category of taxes includes Business Privilege, Mercantile, Realty Transfer, Local Services, and Amusement taxes. Collectively this group of taxes represents approximately 30% of annual budgeted revenues.

Realty transfer taxes are collected by the County and remitted to the Township while the other categories are collected by the Township. Revenue from these sources is recognized upon receipt by the Township.

#### **3. Sewer Rents**

Sewer rents represent approximately 14% of the annual budgeted revenues and are billed each year in February and collected throughout the year by the Township. Late charges are assessed on overdue accounts. Revenue is recognized upon receipt of the payments.

The government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. For this purpose revenues are considered available if they are collected within 60 days of the end of the fiscal period. Those revenues susceptible to accrual each year are real estate taxes and Act 511 taxes.



## **104 Cash Receipts**

### **104.1 Overview**

Adopted February 1, 2012 and implemented February 6, 2012 was the Township's Cash Receipts Policy & Procedures. This policy provides detailed instructions for processing the receipt of cash, checks and credit card transactions and identifies the specific departments where the receipt of payments occurs in the Township building and the process for compiling and reporting each day's activities to the Finance Department.

The Revenue Coordinator is primarily responsible for collecting the detail of the cash receipt transactions from the various departments and then applying those receipts in the Pentamation Community Plus system according to the Procedures.

Not addressed in the Policy and separately outlined below is the process for posting payments received in the Lock Box, currently maintained at TD Bank. Only two types of payments, real estate taxes and sewer rents, are remitted through the Lock Box. Given the large volume of transactions and significant revenue dollars, the Township uses the Lock Box as a means to quickly segregate and credit each day's receipts to the Township's bank account.

### **104.2 Cash Receipts Posting Processes**

Cash application to specific tax parcel accounts and posting to the general ledger is completed by Finance Staff as follows:

#### **REVENUE COORDINATOR**

1. Revenue Coordinator receives from Lock Box a deposit slip, complete listing of all account payments, remittance copies and copies of each check
2. Batch number is assigned and the Lock Box batch files are downloaded from bank website and saved
3. Batch is interfaced with the Real Estate Tax module or the Utility Billing module in Community Plus
4. The interface process applies payments by matching the tax folio numbers in the batch to the tax folio numbers of the accounts in Community Plus
5. Batches then interfaced with Finance Plus

#### **CASH MANAGER**

1. Verifies batch totals with bank deposit totals
2. Within the Finance Plus system batch is posted to general ledger and posting report printed

The Cash Receipts Policy & Procedures and the detailed instructions for posting and interfacing are included as Exhibits 1 and 2 in Section 5 Attachments. Please refer to these documents for specific details on this process.

## **105 Accounts Payable Management**

### **105.1 Overview**

The Township strives to maintain efficient business practices and good cost control. The accounts payable function assists in accomplishing this goal through processing invoices and making payment for authorized transactions.

The recording of assets or expenses and the related liability is performed by the Expense Coordinator, an employee independent of ordering and receiving. The amounts recorded are based on approved purchase orders matched to vendor invoices for the related goods or services. The vendor invoice and approved purchase order are reviewed and approved by a department head then forwarded to the Expense Coordinator. Invoices and related general ledger account distribution account codes are reviewed prior to posting and payment processing.

### **105.2 Procedure**

The Township's procedure related to processing and payment of invoices requires that:

- The vendor master file be maintained and updated on a regular basis
- Only original invoices will be accepted for payment – payments never made from statements
- Invoices must be accompanied by an approved purchase order
- Disbursements be properly authorized
- Invoices be processed in a timely manner
- Duplicate payments be avoided
- Vendor credit terms and operating cash be managed for maximum benefits

### **105.3 Vendor Master File**

The Township's administrative supervisors and department heads are responsible for obtaining appropriate documentation to establish new vendors. When paperwork is submitted for a new vendor or person, the department will forward the appropriate documentation to the Purchasing/Contracts Coordinator for processing who will confirm the following is provided:

- Completed IRS Form-W9
- Vendor's legal name and any DBA name(s)
- Street Address
- Telephone Number
- Fax number, if applicable
- Contact name.

When the preceding information is not complete, all paperwork will be returned to the originator for completion.

#### **105.4 Purchase Order Process**

The following describes the process from preparation to authorization of a purchase order:

##### INITIATION & AUTHORIZATION

- Purchase orders (P.O.) are prepared electronically in the Pentamation system by either a department head or their designee for procuring goods or services for their respective department in accordance with the approved budget
- Once prepared and signed by the department head, the Expense Coordinator verifies account, department and vendor code on the P.O.
- Finance Director approval indicates expenditure is in accordance with budget and available cash resources
- Township Manager gives final approval authorizing the initiation of the purchase
- The above steps occur electronically as each employee in the chain of command for approving is notified via email that action is required by them

##### EXECUTION

- Approved P.O.'s are printed each day and paper copies signed by the Finance Director
- Copy of P.O. given to Expense Coordinator and one to Department Head who will initiate purchase
- Following delivery and receipt of goods or services, Township is invoiced for payment which is matched to P.O. by department head
- Invoice is stamped and signed by department head and general ledger coding and P.O. number are written on the stamped invoice
- Completed package of invoice and P.O. forwarded to Finance Department

#### **105.5 Processing of Invoices**

The Expenditure Coordinator shall perform the following steps to process invoices for payment:

- Check the mathematical accuracy of each vendor invoice, comparing the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, if applicable
- Verify the general ledger distribution, using the Township's current chart of accounts
- Verify the approval of the department head (or their designee) associated with the goods or services purchased. Approvals shall be documented with initials or signatures of the approving individual
- Invoices are entered in Pentamation system in batch process and applied to the originating P.O.
- Completed batches are released weekly and posted and batch totals verified to the cash requirements report
- The Bill List and Disbursement Summary are prepared from the posted batches and approved by the Finance Director
- Approved Bill List is forwarded to the Township Manager & Board of Commissioners and posted on website weekly

## **106 Cash Disbursements & Check-Writing Policies**

### **106.1 Policy**

The Township's policy is to print vendor checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers as authorized under Administrative Code §5-48(A). The Township's policy requires that each check shall be signed by an individual other than the one who approved the transaction for payment.

### **106.2 Check Preparation**

All vendor checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with the purchasing and accounts payable policies described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts offered by vendors.
3. Generally, all vendors should be paid by the corresponding due date shown on the invoice after delivery of the requested goods or services.
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer.
6. Checks shall be utilized in numerical order (unused checks are stored in a locked safe in the Finance department).
7. Checks will never be made payable to "bearer" or "cash".

The Cash Management Coordinator is responsible for printing vendor checks. A copy of the detailed steps to follow in the Pentamation system is included under Exhibits. The following is a summary description of those procedures:

1. Following approval of the Bill List, a Cash Requirements report is printed showing all posted transactions ready to be paid, totals for which are cross checked with the Disbursements Summary
2. Checks are loaded in printer and the selected batch is printed. Checks are matched to supporting documentation.
3. Check Register report is printed.

### **106.3 Check Signing §5-48(A)**

Authorized signers for vendor checks are the elected Treasurer and the Township Manager. Their designated backups are the Revenue Coordinator and the Finance Director, respectively.

Checks of less than \$3,000 require no physical signature. Both signatures are facsimile.

Checks that are greater than \$3,000 to less than \$10,000 require one signature. The first will be the facsimile of the Township Manager followed by the physical signature of the Treasurer or the Revenue Coordinator.

Checks greater than \$10,000 require the physical signatures of the Township Manager (or Finance Director) followed by the Treasurer (or Revenue Coordinator).

No checks will be signed prior to the check being completed in its entirety (no signing of blank checks).

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a check. Checks should not be signed, if supporting documentation is missing or there are any questions about the disbursement.

### **106.4 Mailing of Checks**

Checks are returned to the Expense Coordinator who prepared them for signature. This person then forwards these checks immediately to the mailroom. Checks are not mailed by or returned to individuals who authorize expenditures.

### **106.5 Voided Checks and Stop Payments**

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID". All voided checks shall be retained to aid in preparation of bank reconciliation.

Stop payment orders are made for checks lost in the mail or other valid reasons. Stop payments are communicated electronically to the bank by the Cash Manager or Finance Director. Either employee records the stop payment in the system to void the transaction.

### **106.6 Record-Keeping Associated with Independent Contractors**

The Township shall obtain a completed IRS FORM-1099 and a record shall be maintained of all vendors to whom an IRS Form-1099 is required to be issued at year end. Payments to such vendors shall be accumulated over the course of a calendar year.

## **107 Payroll and Related Policies**

### **107.1 Overview**

The Township currently processes payroll in-house on a biweekly basis for all active employees.

The Human Resources/Finance Coordinator is responsible for compiling the timesheets from each department and verifying the number of hours worked by pay code and entering this information in Pentamation to generate biweekly payroll checks and corresponding payroll registers and tax reports.

The payroll system includes a direct deposit feature available to all employees and also is updated as needed to accommodate for all statutory withholdings and deductions such as:

1. Federal, state & local income taxes
2. Other governmental mandated taxes or insurance
3. Employee pension and healthcare contributions
4. Employee retirement savings contributions
5. Union dues and any other statutory or court ordered deductions

It is the policy of the Township that all of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the appropriate department director.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data will be maintained in each employee's personnel file. Additionally, all changes to payroll data processed by Human Resources are audited by payroll staff.

## **107.2 Payroll Set-Up**

For all Township employees, an official personnel file is established and maintained in Human Resources, that includes payroll data, such as Form W-4, *Employee Federal Withholding Certificate*, approved salaries, and payroll account distribution. The employee personnel file shall also indicate whether the employee is exempt or non-exempt under the provisions of the Fair Labor Standards Act.

The following forms, documents and information shall be obtained and included in the payroll files of all new employees:

1. Documentation for all seasonal or temporary hires
2. Direct Deposit Forms
3. W-4 form and I-9 Form
4. Residency Certification Form
5. Personnel Action Form and any other supporting documentation for payroll adjustment
6. Authorized deductions for retirement savings accounts
7. Leave and absentee forms on all employees

Upon hire, the HR/Finance Coordinator will compile the above executed forms approved by the Manager and Finance Director and begin process for establishing employee in payroll database by assigning an employee number.

The packet of executed forms is forwarded to the HR Manager who sets up the employee in Pentamation and confirms the G/L department, location, account code and rate of pay.

## **107.3 Preparation of Timesheets**

All Exempt and Non-exempt employees must submit a signed and approved timesheet to payroll no later than 12:00 noon on Thursday prior to the close of each pay period. Timesheets should be prepared in accordance with the following guidelines:

1. Each timesheet should reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not
2. Timesheets should be prepared in ink.

3. Errors should be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change (i.e. employees should not use "white out" or correction tape).
4. Employees should identify and record hours worked based on the nature of the work performed
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such
6. Timesheets should be signed by the employee prior to submission

After preparation, timesheets should be approved by department heads or their designees, prior to submission to the payroll department. Corrections identified by an employee's supervisor shall be authorized by the employee by placing the employee's initials next to the change.

A Township employee who is on leave, on travel, or is ill on the day that timesheets are due may telephone or e-mail timesheet information to his or her supervisor (or designated alternate). Time so submitted must reflect the actual time worked and the appropriate classifications. The employee must initial a timesheet submitted in this manner immediately upon his/her return to the office. Timesheets submitted in this manner shall bear the notation, "time reported by telephone or e-mail by (employee) to (supervisor or designated alternate)." The timesheet should be signed by the supervisor and forwarded to Finance Director for approval.

#### **107.4 Payroll Processing**

Approved timesheets are forwarded to Payroll one day following close of two week pay cycle and HR/Finance Coordinator (Coordinator) processes as follows – detailed step-by-step instructions for use of Pentamation maintained in the Payroll manual in Coordinator's office.

1. Coordinator will open a new Pay Run in Pentamation and enter approved hours by pay code for each employee
2. Payroll hours for salaried staff are verified and adjustments are made for time charged to a time-off pay code
3. The Pre-Calculation and Edit Report are printed and reviewed to verify total hours and rates. Reports are signed by Coordinator and approved by Finance Director
4. Following approval, the Coordinator uploads the direct deposit file and prints the paychecks and payroll journal and totals verified with the Pre-Calculation and Edit Reports
5. Payroll checks and direct deposit stubs are placed in envelopes and prepared for distribution



### **107.5 Payroll Taxes**

The HR/Payroll Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid, including state and federal taxes. State taxes are remitted to respective states bi-weekly, monthly, or quarterly.

### **107.6 Review of Payroll**

Upon production of all payroll reports and checks, the HR/Finance Coordinator reviews payroll prior to its distribution to employees. He/she should sign the payroll register, indicating approval of the payroll. As noted in 107.4, the Payroll Edit is then submitted to the Finance Director for review and approval prior to processing any payments.

### **107.8 Distribution of Payroll**

Paychecks are distributed on the designated pay date to each department as the HR/Finance Coordinator delivers individual checks to all employees in the Township Administration building.

Paychecks for the Police Department officers and staff, although located within the Administration building, are given to the Lieutenant in charge of operations on the day prior to pay day to accommodate those officers working the night shift.

The paychecks for the Public Works staff are given to the department director for distribution to each group within the department's work location, separate from the Administration building.

If an employee is absent on the day of paycheck distribution, their check is held by the HR/Finance Coordinator, in a locked office, until the employee returns to work.

## **108 Budgeting**

### **108.1 Overview**

The proposed and final budget shall provide a complete financial plan of all township funds and activities for the ensuing fiscal year and shall be in the form prescribed by the Township's Charter §7, the Administrative Code §5-45 and by law.

In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classifications by fund, organizational unit, program, purpose or activity. It shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating any proposed tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the preceding fiscal year. It shall set forth in separate sections the subject matter enumerated in the items which follow:

1. Proposed expenditures for current operations during the ensuing fiscal year, detailed by departments, offices, boards, commissions and authorities as outlined in the Administrative Code in terms of their respective programs, projects and services as well as the method of financing such expenditures.
2. All appropriations shall be made in lump-sum payments and according to the classes of expenditures which follow:
  - (a) Personnel and personal services.
  - (b) Contractual services.
  - (c) Materials, supplies and equipment.
  - (d) Debt service.
  - (e) Such additional classes as the Board may prescribe in accordance with generally accepted accounting principles.
3. Proposed capital expenditures during the ensuing fiscal year, detailed by offices, departments and agencies when practicable, and the proposed method of financing each such capital expenditure.

The operating budget and the capital budget shall constitute the annual township budget. The Manager shall prepare and submit to the Board a minimum of a three-year capital program at least ninety (90) days prior to the end of the fiscal year. The capital program shall include as a minimum the subject matter enumerated in the items which follow:

1. A clear summary of its contents
2. *A list of all capital improvements* which are proposed to be undertaken during the three (3) fiscal years next ensuing with supporting documentation

3. Cost estimates, method of financing and recommended time schedules for each such improvement
4. The estimated annual cost of operating and maintaining the facilities or equipment to be constructed or acquired. The above information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition

## **108.2 Preparation and Adoption**

The annual budget shall include estimated income, including any proposed tax levy, and proposed expenditures by the Township. No annual budget shall project an excess of expenditures over receipts. Proposed expenditures shall be divided into those major classifications that most fully describe the financial operations of the Township. Revenues shall be shown in enough detail to indicate their sources. Capital improvement expenditures shall be identified and the method of their financing shall be described

The annual budget shall include a summary of debt service which shows the date, purpose, amount and maturity date of original issue; the interest rate; the balance outstanding at the beginning of the fiscal year; the principal and interest payable for the fiscal year; and retirement by year, principal and interest. It shall also conform to other requirements of § 7.05 of the Charter.

At least thirty (30) days before the end of the fiscal year, the Board shall complete its review of the proposed budget and the proposed capital program, make such adjustments as it deems necessary and, in a Board meeting, adopt by resolution the preliminary budget and the preliminary capital program, copies of which shall be made available promptly thereafter to the public.

No later than ten (10) days following the adoption of the preliminary budget and the capital program by the Board, the Board shall provide public notice of the date, time and place at which the Board shall hold a public hearing on the proposed budget and capital program. This notice shall include a summary of the budget and the capital program. The public hearing shall take place at any regular or special meeting of the Board at least seven (7) days after advertisement and at least ten (10) days prior to the end of the fiscal year.

Following public notice and the public hearing, at which interested citizens shall have the right to ask questions and express their views, the Board, by majority vote of its total membership, shall enact a final budget by ordinance and adopt a capital program by resolution. However, if in the final budget to be enacted or in any amendment thereof total expenditures are increased more than ten percent (10%) over total expenditures in the preliminary budget, the public notice and public hearing procedures specified in this Article shall be repeated for the revised budget prior to final enactment.

The budget shall be enacted by ordinance which shall be effective at the start of the fiscal year. Copies of the budget as enacted finally shall be made available to the public but need not be advertised legally. Should the Board, for any reason, fail to enact a final budget before the start of the fiscal year, the appropriations of the preceding year, prorated on a month-to-month basis, shall continue in effect pending enactment of a final budget.

At the time of enacting the final budget, the Board shall, by ordinance, levy sufficient taxes allowed by law which, with other revenues and available receipts and balances, shall provide for a balanced budget.

### **108.3 Monitoring and Performance**

A record of all township financial transactions shall be maintained by the Finance Director in accordance with the forms and procedures prescribed in the Administrative Code. The Finance Director shall prepare financial reports, at least monthly and at such other times as the Board shall direct, which shall be submitted to the Manager and the Board. Such reports shall be in such form as to present fairly the financial condition of the township, including receipts, disbursements and account balances for the month and year-to-date, compared with the budget allocation by month. In addition, the Finance Director shall prepare an annual inventory of capital assets. Special reports shall be prepared as required by the Manager or the Board. All financial records shall be maintained in the Township Building and shall be available for public inspection at reasonable times within regular office hours.

### **108.4 Budget Modification**

Notwithstanding any other provisions of the Township's Charter, in any year following a municipal election, if the fiscal year is on a calendar-year basis, the newly elected Board may, within forty-five (45) days after the start of the fiscal year, enact a revised budget and levy a different tax in place of the budget and tax levy enacted by the previous Board. The Board shall make such revisions as it deems necessary in the budget of the previous Board and shall adopt, by resolution, a preliminary revised budget at a Board meeting. The procedures for adopting a final revised budget shall be in accordance with § 7.07A through D. Ordinances enacting a revised budget or levying taxes shall be effective as of the start of the fiscal year and shall rescind and replace the budget and tax ordinances of the previous Board.

If during the fiscal year the Manager certifies to the Board that there are available for appropriation revenues in excess of those estimated in the budget, the Board may make, by resolution, supplemental appropriations for operating expenses or for the purpose of reducing indebtedness up to the amount of such excess.

In the event of an emergency, the Board may make supplemental appropriations to meet the emergency. To the extent that there are no available unappropriated revenues to meet the emergency, the Board may authorize the issuance of temporary notes which shall constitute

unfunded debt to be funded and repaid in accordance with the Local Government Unit Debt Act or other law. It is the intent of this Charter that the proceeds of such temporary notes shall neither be appropriated nor paid out except to meet emergencies.

If at any time during the fiscal year it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, the Manager shall report to the Board without delay, indicating the estimate amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The Board shall then take such further action as it deems necessary to prevent or minimize any deficit, and for that purpose, it may, by resolution, reduce one (1) or more appropriations.

At any time during the fiscal year, the Manager, with the approval of the Board, may transfer part or all of any unencumbered appropriation balance among programs within a department or office, and, upon written request by the Manager, the Board may, by ordinance, transfer part or all of any unencumbered appropriation balance from one department or office to another.

No appropriation for existing debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately.

## **109 Annual Audit**

### **109.1 Policy**

An audit of the financial records of the Township shall be made annually by an independent auditor, as provided in §4.05 and §7.13 of the Radnor Township Home Rule Charter.

The Board shall provide for an independent annual audit of township receipts, expenditures, accounts and reports by a Pennsylvania certified public accountant or a certified public accounting firm, experienced in municipal finance and having no personal interest, direct or indirect, in the fiscal affairs of the township or any of its elected or appointed officials. The Board may provide for more frequent audits at its discretion.

### **109.2 How Often to Review the Selection of an Auditor**

The Board shall review the work of such auditor annually and, at intervals not to exceed three (3) years, shall obtain proposals for future audits from at least two (2) other qualified firms for comparison with the incumbent auditor's proposal.

### **109.3 Selection and Appointment of an Auditor**

Such independent auditor shall be appointed annually by the Board at least 30 days prior to the close of the fiscal year based on input and recommendation from the Township's Citizen's Audit Review and Financial Advisory Committee

### **109.4 Preparation for the Annual Audit**

Township staff, principally Finance department personnel, shall meet with the auditor prior to the end of the fiscal year to review the planning aspect and timetable for completion of the audit.

The auditor will clarify with staff the pertinent accounting schedules, reports, statements and any other financial information that will be necessary for the preliminary fieldwork and which has to be provided prior to the scheduled fieldwork.

### **109.5 Concluding the Audit**

The results of the annual audit and financial statements of the township shall be submitted to the Board and Manager within 90 days of the close of the fiscal year and the audited financial statements shall be included in the township's annual report. Any report of the independent auditor containing recommendations concerning financial management or fiscal controls shall be presented to the Board and to the Township's Citizen's Audit Review and Financial Advisory Committee and will be made available to the public upon request.

## **110 Citizen's Audit Review and Financial Advisory Committee**

### **110.1 Overview**

In the Township's efforts to continue to bring citizen participation in developing methods and techniques for success, the Board of Commissioners created the Citizens' Audit Review & Financial Advisory Committee (CARFAC) on February 14, 2011 (Resolution 2011-01). It is the expectation of the Board that members of the CARFAC share their expertise and serve as a network for educating the public on the Township's financial practices and objectives, while continuing to foster the trust and stable accountability between the Township and its stakeholders.

### **110.2 Purpose and Authority**

The National Commission on Fraudulent Financial Reporting (known as the Treadway Commission), has stated that an audit committee can serve as "informed, vigilant, and effective overseers of the financial reporting process and internal controls." An audit committee should perform the following functions:

- Review the annual unaudited financial report submitted by the Administration
- Periodically review the process used to prepare interim financial information submitted to the Board of Commissioners
- Publicly review audit results (to include annual financial audits, pension audits, and any other mandated audit performed on the Township's finances)
- Assure that audit recommendations are appropriately addressed
- Report at least once annually to the Board of Commissioners in accordance with their responsibilities

Generally Accepted Auditing Standards require that auditors communicate the following information to an audit committee:

- The auditor's professional responsibility under generally accepted auditing standards
- Selections of accounting policies
- Sensitive accounting estimates
- Significant or material audit adjustments
- Unresolved disagreements with management
- Difficulties encountered in performing the audit

The Citizens' Audit Review & Financial Advisory Committee is an additional layer to enhance the Township's effort to promote transparency in financial accountability and to ensure the appropriate and proper expenditure of taxpayer dollars.

CARFAC shall have the resources and authority necessary to discharge its duties and responsibilities. The Committee may form and delegate authority to subcommittees and may delegate authority to one or more members of the Committee.

### **110.3 Membership**

The Citizens' Audit Review & Financial Advisory Committee will consist of nine (x9) volunteer members (serving without compensation) as appointed by the Board of Commissioners, subject to all local laws. It is the Board's goal, when filling appointments to the committee, to include such members who collectively represent the Township as follows:

1. Radnor resident
2. Radnor Business Owner
3. Radnor based bank or financial institution

Please note that this goal is not mandatory and is for informational purposes only. In addition to the volunteer members, the Township Finance Director shall serve as a non-voting, standing member to the Committee and shall serve as the liaison between the Committee, the Board and the Administration.

Each volunteer member will serve a term of four (x4) years as appointed by the Board of Commissioners. Initially, in order to stagger the terms of appointed members, two of the residential appointments will serve a two year term while the other three members will serve the regular four year term. Further, one of the initial business owner appointments will serve a two year term and the other two will serve regular four year terms.

Further it is expected that each appointed volunteer member will have no relationship to the Township or staff that may interfere with the exercise of their independence from management and the Township and will be financially literate regarding the specialized matters of the Township shall acquire such financial literacy within a reasonable time period after appointment to the Committee.



#### **110.4 Responsibilities**

Meetings of the CARFAC will be open to the public, held at least quarterly, and will be advertised in the same manner as other Township Boards and Committees. Committee Responsibilities:

- Meet with the Township Auditors annually before and at the conclusion of each audit.
- Review quarterly financial statements (including updated budget versus actual statements, statements of fund cash position, debt position, long-term financial forecast position or change in assumptions, pension funding status, OPEB Funding status, or other reports as discussed by the Commissioners or Committee)
  
- Review the progress of Board approved strategies as recommended by the Citizens Budget and Finance Advisory Committee (CBFAC) of 2010
- Review the progress of audit recommendations to the Township
- Any other projects or tasks as assigned to it by the Township Board of Commissioners

The Committee shall report to the Board of Commissioners as deemed necessary by the Board or by the CARFAC.

**EXHIBIT A**  
**Revenue Accounts Listing**

# REVENUE ACCOUNTS LIST

6/25/2012

## GENERAL FUND

### 300-REAL ESTATE TAXES

01-300 3001 CURRENT YEAR DISCOUNT	(401)
01-300 3002 CURRENT YEAR-FACE	(401)
01-300 3003 CURRENT YEAR-PENALTY	(401)
01-300 3020 PRIOR YEAR	(401)
01-300 3030 DELINQUENT	(401)
01-300 3040 INTERIM	(401)

### 310 LOCAL ENABLING TAXES

01-310 3011 REALTY TRANSFER	(401)
01-310 3021 MERCANTILE	(401)
01-310 3031 EMERGENCY & MUNICIPAL SRVCS.	(401)
01-310 3041 AMUSEMENT	(401)
01-310 3051 BUSINESS PRIVILEGE	(401)
01-310 3121 MERCANTILE-AUDITS	(401)
01-310 3151 BUSINESS PRIVILEGE-AUDITS	(401)

### 320 LICENSE & PERMITS

01-320 3008 PLAN REVIEW FEES	(416)
01-320 3009 ZONING	(416)
01-320 3010 DORM SAFETY INSP. FEES	(416)
01-320 3012 BEVERAGE	(416)
01-320 3018 UCC ACT 45 TRANSFER	(416)
01-320 3022 BUILDING	(416)
01-320 3028 MECHANICAL	(416)
01-320 3032 STREET OPENING	(429)
01-320 3042 SUBDIVISION FEES	(429)
01-320 3052 PUBLIC WORKS & ENGINEERING FEES	(429)
01-320 3061 PROF. SERVICES REIMBURSEMENT	(429)
01-320 3062 HOUSING	(416)
01-320 3072 HEALTH	(416)
01-320 3082 BURNING	(416)
01-320 3092 PLUMBING	(416)
01-320 3102 ELECTRICAL	(416)
01-320 3103 DESIGN & ZONING FEES	(416)
01-320 3112 SEWAGE ENFORCEMENT FEES	(429)
01-320 3122 CABLE TV FRANCHISE FEES	(401)
01-320 3123 RIGHT-OF-WAY FEE	(401)
01-320 3130 FILM PERMITS	(401)
01-320 3132 C OF O TRANSFER FEES	(416)

### 330 FINES & COSTS

01-330 3013 FINES-POLICE	(410)
01-330 3023 FINES-DISTRICT JUSTICE	(410)

**340 INTEREST & RENTS**

01-340 3014 INTEREST EARNINGS (401)  
01-340 3024 PROPERTY & EQUIPMENT (401)

**350 GRANTS & GIFTS**

01-350 3015 PAYMENT IN LIEU OF TAXES (401)  
01-350 3025 PUBLIC UTILITY REALTY TAX (401)  
01-350 3035 FEDERAL, STATE & COUNTY (401)  
01-350 3043 STATE PENSION AID (401)  
01-350 3044 CROSSING GUARD CONTRB.(RTSD) (401)  
01-350 3045 COUNTY HIGHWAY AID (430)  
01-350 3049 STATE SNOW REMOVAL (430)  
01-350 3050 PUBLIC ACCESS GRANT (401)  
01-350 3054 SHADE TREE CONTRIBUTIONS (430)  
01-350 3058 GROUNDS MAINTENANCE AGREEMENT (430)  
01-350 3073 VOLUNTEER FIRE RELIEF AID (401)  
01-350 3074 POLICE DRUG TASKFORCE (410)

**360 DEPARTMENT EARNINGS**

01-360 3016 PARKING METERS (410)  
01-360 3026 PARKING METERS-CHURCH (410)  
01-360 3036 ALARM SYSTEM FEES (410)  
01-360 3046 POLICE EXTRA DUTY (410)  
01-360 3056 RECREATION FEES (450)  
01-360 3060 R.E.C.T. REVENUE (410)  
01-360 3063 METER BAGS (410)  
01-360 3064 POLICE PARKING PERMITS (410)  
01-360 3065 REAR DOOR TRASH FEE (430)  
01-360 3066 REFUSE COLLECTION FEES (430)  
01-360 3068 Sulpizio GYM FEES (450)  
01-360 3069 POLICE SERVICE FEES (410)  
01-360 3070 POLICE LIVE SCAN FEES (410)

**370 MISCELLANEOUS**

01-370 3017 INSURANCE REFUNDS (401)  
01-370 3027 SALE OF PROPERTY, EQUIPMENT (401)  
01-370 3033 PREMIUM PAYMENTS-FLEX (401)  
01-370 3037 MISCELLANEOUS (401)  
01-370 3038 PREMIUM PAYMENTS (401)  
01-370 3047 ADVERTISING&SPONSORSHIP FEES (450)  
01-370 3057 CASH OVER/SHORT (401)  
01-370 3067 SALE OF RECYCLED MATERIALS (430)  
01-370 3071 FEDERAL MEDICAL SUBSIDY (401)  
01-370 3097 TAX ANTICIPATION NOTE (401)

**390 TRANSFER FROM OTHER FUNDS**

01-390 3004 SEWER/OVERHEAD (401)  
01-390 3029 SEWER (401)  
01-390 3039 LIQUID FUELS (401)  
01-390 3059 CAPITAL IMPROVEMENT (401)  
01-390 3229 PARK & OPEN SPACE (401)  
01-390 3239 WILLOWS (401)

## SEWER FUND

### 340 INTEREST & RENTS

02-340 3014 INTEREST EARNINGS (401)

### 360 DEPARTMENT EARNINGS

02-360 3106 SEWER RENT CURRENT YEAR-FACE (401)

02-360 3107 SEWER RENT CURRENT YEAR-PENALTY (401)

02-360 3116 SEWER RENT-PRIOR YEAR (401)

02-360 3126 CONNECTION FEES (401)

02-360 3136 SEWER CHARGES (401)

### 370 MISCELLANEOUS

02-370 3037 MISCELLANEOUS (401)

02-370 3057 CASH OVER/SHORT (401)

02-370 3097 TAX ANTICIPATION NOTE (401)

## LIQUID FUELS FUND

### 340 INTEREST & RENTS

03-340 3014 INTEREST EARNINGS (401)

### 350 GRANTS & GIFTS

03-350 3045 COUNTY HIGHWAY AID (430)

03-350 3055 LIQUID FUELS ALLOCATION (401)

### 370 MISCELLANEOUS

03-370 3037 MISCELLANEOUS (401)

## CAPITAL IMPROVEMENT FUND

### 340 INTEREST & RENTS

05-340 3014 INTEREST EARNINGS (401)

### 350 GRANTS & GIFTS

05-350 3035 FEDERAL, STATE & COUNTY (401)

### 370 MISCELLANEOUS

05-370 3017 INSURANCE REFUNDS (401)

05-370 3027 SALE OF PROPERTY & EQUIPMENT (401)

05-370 3076 CONTRIBUTION-RHS SIGNAL (410)

05-370 3077 CONTRIBUTIONS (401)

### 390 TRANSFER FROM OTHER FUNDS

05-390 3019 GENERAL FUND (401)

05-390 30191 GENERAL (A/511) (401)

05-390 30292 SEWER (OPS) (401)

### 393 PROCEEDS-BONDS & LOANS

05-393 3109 GOB BONDS & NOTES (401)

05-393 3110 LOANS (401)

## SPECIAL ASSESSMENT FUND

### 340 INTEREST & RENTS

06-340 3014 INTEREST EARNINGS (401)  
06-340 3048 INTEREST ON PAY PLANS (401)

### 370 MISCELLANEOUS

06-370 3037 MISCELLANEOUS (401)  
06-370 3057 CASH OVER/SHORT (401)

### 383 SANITARY SEWER ASSESSMENTS

06-383 3308 ATLEE ROAD (401) 06-383 3408 CONESTOGA RD(411) (401)  
06-383 3318 BROOKE ROAD (401) 06-383 3411 GULPH CREEK ROAD (401)  
06-383 3338 GLENMARY LANE (401)  
06-383 3388 BOXWOOD ROAD (401)  
06-383 3401 LESLEY ROAD (401)  
06-383 3403 BELROSE LANE (401)  
06-383 3404 QUAKER LANE (401)  
06-383 3405 RADNOR WAY (401)  
06-383 3406 HILLSIDE CIRCLE (401)

### 390 TRANSFER FROM OTHER FUNDS

06-390 3059 CAPITAL IMPROVEMENT (401)

## POLICE PENSION AGENCY FUND

### 340 INTEREST & RENTS

07-340 3014 INTEREST EARNINGS (401)

### 350 GRANTS & GIFTS

07-350 3053 PRIVATE GIFTS (401)

### 370 MISCELLANEOUS

07-370 3057 CASH OVER/SHORT (401)  
07-370 3037 MISCELLANEOUS (401)  
07-370 3077 EMPLOYEE CONTRIBUTIONS (401)

### 390 TRANSFER FROM OTHER FUNDS

07-390 3019 GENERAL (401)  
07-390 3029 SEWER (401)  
07-390 3507 POLICE TRUST (401)

### 391 GAIN/LOSS INVESTMENTS

07-391 3098 GAIN/LOSS  
UNREALIZED (401)  
07-391 3099 GAIN/LOSS ON SALES (401)

## ESCROW FUND

### 340 INTEREST & RENTS

10-340 3014 INTEREST EARNINGS (401)

### 370 MISCELLANEOUS

10-370 3037 MISCELLANEOUS (401)

## CIVILIAN PENSION AGENCY FUND

### 340 INTEREST & RENTS

11-340 3014 INTEREST EARNINGS (401)

### 350 GRANTS & GIFTS

11-350 3053 PRIVATE GIFTS (401)

### 370 MISCELLANEOUS

11-370 3057 CASH OVER/SHORT (401)

11-370 3037 MISCELLANEOUS (401)

11-370 3077 EMPLOYEE CONTRIBUTIONS (401)

### 390 TRANSFER FROM OTHER FUNDS

11-390 3019 GENERAL (401)

11-390 3029 SEWER (401)

11-390 3511 CIVILIAN TRUST (401)

### 391 GAIN/LOSS INVESTMENTS

11-391 3098 GAIN/LOSS  
UNREALIZED (401)

11-391 3099 GAIN/LOSS ON SALES (401)

## INVESTIGATION FUND

### 340 INTEREST & RENTS

12-340 3014 INTEREST EARNINGS (401)

### 370 MISCELLANEOUS

12-370 3077 CONTRIBUTIONS (401)

## DOJ EQUITABLE SHARING FUND

### 340 INTEREST & RENTS

14-340 3014 INTEREST EARNINGS (401)

### 370 MISCELLANEOUS

14-370 3077 CONTRIBUTIONS (401)

## COMMEMORATIVE SHADE TREE FUND

### 330 FINES & COSTS

15-330 3007 FINES (401)

### 340 INTEREST & RENTS

15-340 3014 INTEREST EARNINGS (401)

### 350 GRANTS & GIFTS

15-350 3035 FEDERAL, STATE & COUNTY (401)

### 370 MISCELLANEOUS

15-370 3077 CONTRIBUTIONS (401)

## PARK & OPEN SPACE FUND

### 310 LOCAL ENABLING TAXES

22-310 3011 REALTY TRANSFER (401)

### 340 INTEREST & RENTS

22-340 3014 INTEREST EARNINGS (401)

22-340 3024 PROPERTY & EQUIPMENT (401)

### 370 MISCELLANEOUS

22-370 3077 CONTRIBUTIONS (401)

### 393 PROCEEDS BONDS & LOANS

22-393 3109 GOB BONDS & NOTES (401)

## WILLOWS FUND

### 340 INTEREST & RENTS

23-340 3014 INTEREST EARNINGS (401)

23-340 3024 PROPERTY & EQUIPMENT (401)

23-340 3034 WILLOWS EVENTS (452)

### 370 MISCELLANEOUS

23-370 3057 CASH OVER/SHORT (401)

### 390 TRANSFER FROM OTHER FUNDS

23-390 3019 GENERAL (401)

### 393 PROCEEDS BONDS & LOANS

23-393 3109 GOB BONDS & NOTES (401)

### 395 WILLOWS COTTAGE/ GRANT

23-395 3014 INTEREST EARNINGS (401)

23-395 3035 FEDERAL, STATE  
& COUNTY (401)



## DEBT SERVICE FUND

### 340 INTEREST & RENTS

24-340 3014 INTEREST EARNINGS

(401) 393 PROCEEDS BONDS & LOANS  
24-393 3109 GOB BONDS & NOTES  
24-393 3111 BOND PREMIUMS

### 370 MISCELLANEOUS

24-370 3096 DEBT REPAYMENT AGRMTS.

(401)

### 390 TRANSFER FROM OTHER FUNDS

24-390 3006 SPECIAL ASSESSMENT

(401)

24-390 3019 GENERAL

(401)

24-390 3029 SEWER

(401)

24-390 3229 PARK & OPEN SPACE

(401)

24-390 3239 WILLOWS

(452)

**EXHIBIT B**  
**Expenditure Accounts Listing**

# EXPENDITURE ACCOUNTS LIST

6/25/2012

## 01-GENERAL FUND

### 400 ADMINISTRATION

01-400 4010 SALARIES-REGULAR  
01-400 4020 SALARIES-OVERTIME  
01-400 4030 SALARIES-LONGEVITY  
01-400 4031 SALARIES-SICK PAY BONUS  
01-400 4032 SALARIES-MED. EXPENSE REIMB.  
01-400 4110 SOCIAL SECURITY TAXES  
01-400 4122 WORKERS' COMPENSATION  
01-400 4123 UNEMPLOYMENT  
01-400 4124 PENSION ALLOCATION  
01-400 4125 MEDICAL INS. PREMIUMS  
01-400 4126 GROUP LIFE & DISABILITY  
01-400 4240 OFFICE SUPPLIES  
01-400 4245 POSTAGE  
01-400 4310 ADVERTISING & PRINTING  
01-400 4340 PROFESSIONAL DVLPMT.  
01-400 4345 DUES & SUBSCRIPTIONS  
01-400 4360 CONTRACTUAL SERVICES  
01-400 4362 LEGAL SERVICES-GENERAL  
01-400 4362 LEGAL SERVICES-SPECIAL  
01-400 4390 MISCELLANEOUS  
01-400 4410 MINOR OFFICE EQUIPMENT

### 401 FINANCE

01-401 4010 SALARIES-REGULAR  
01-401 4030 SALARIES-LONGEVITY  
01-401 4031 SALARIES-SICK PAY BONUS  
01-401 4032 SALARIES-MEDICAL EXP. REIMB.  
01-401 4110 SOCIAL SECURITY TAXES  
01-401 4122 WORKERS' COMPENSATION  
01-401 4123 UNEMPLOYMENT  
01-401 4124 PENSION ALLOCATION  
01-401 4125 MEDICAL INS. PREMIUMS  
01-401 4126 GROUP LIFE & DISABILITY  
01-401 4240 OFFICE SUPPLIES  
01-401 4245 POSTAGE  
01-401 4320 BOND PREMIUM  
01-401 4340 PROFESSIONAL DVLPMT.  
01-401 4345 DUES & SUBSCRIPTIONS  
01-401 4360 CONTRACTUAL SERVICES  
01-401 4370 PROFESSIONAL SERVICES  
01-401 4371 ACT 511-LEGAL SERVICES  
01-401 4372 ACT 511-AUDIT EXPENSE  
01-401 4410 MINOR OFFICE EQUIPMENT

### 402 TREASURER

01-402 4010 SALARIES-REGULAR  
01-402 4110 SOCIAL SECURITY TAXES  
01-402 4122 WORKERS' COMPENSATION  
01-402 4240 OFFICE SUPPLIES  
01-402 4245 POSTAGE  
01-402 4320 BOND PREMUN  
01-402 4345 DUES & SUBSCRIPTIONS  
01-402 4360 CONTRACTUAL SERVICES  
01-402 4410 MINOR OFFICE EQUIPMENT

### 403 BUILDINGS & GROUNDS

01-403 4010 SALARIES-REGULAR  
01-403 4020 SALARIES-OVERTIME  
01-403 4030 SALARIES-LONGEVITY  
01-403 4032 MEDICAL EXP. REIMB.  
01-403 4110 SOCIAL SECURITY TAXES  
01-403 4122 WORKERS' COMPENSATION  
01-403 4123 UNEMPLOYMENT  
01-403 4124 PENSION ALLOCATION  
01-403 4125 MEDICAL INS. PREMIUMS  
01-403 4210 UTILITIES  
01-403 4220 COMMUNICATIONS  
01-403 4250 OPERATING SUPPLIES  
01-403 4360 CONTRACTUAL SERVICES  
01-403 4410 MINOR OFFICE EQUIPMENT  
01-403 4420 MT & RPR. BLDGS. & FIXTURES

### 404 INFO TECHNOLOGY

01-404 4010 SALARIES-REGULAR  
01-404 4030 SALARIES-LONGEVITY  
01-404 4031 SALARIES-SICK PAY BONUS  
01-404 4032 SALARIES-MED. EXP. REIMB.  
01-404 4110 SOCIAL SECURITY TAXES  
01-404 4122 WORKERS' COMPENSATION  
01-404 4123 UNEMPLOYMENT  
01-404 4124 PENSION ALLOCATION  
01-404 4125 MEDICAL INS. PREMIUMS  
01-404 4126 GROUP LIFE & DISABILITY  
01-404 4240 OFFICE SUPPLIES  
01-404 4245 POSTAGE  
01-404 4250 OPERATING SUPPLIES  
01-404 4340 PROFESSIONAL DVLPMT.  
01-404 4345 DUES & SUBSCRIPTIONS

**404 INFO TECHNOLOGY**

01-404 4360 CONTRACTUAL SERVICES  
01-404 4410 MINOR OFFICE EQUIPMENT  
01-404 4540 CONTRACTED MAINT.&RPRS.

**410 POLICE**

01-410 4010 SALARIES-REGULAR  
01-410 4011 SALARIES-PARTTIME  
01-410 4020 SALARIES-OVERTIME  
01-410 4030 SALARIES-LONGEVITY  
01-410 4031 SALARIES-SICK PAY BONUS  
01-410 4032 SALARIES-MEDICAL EXP. REIMB.  
01-410 4040 SALARIES-EXTRA DUTY  
01-410 4050 SALARIES-COURT TIME  
01-410 4060 SALARIES-CROSSING GUARD  
01-410 4110 SOCIAL SECURITY TAXES  
01-410 4122 WORKERS' COMPENSATION  
01-410 4123 UNEMPLOYMENT  
01-410 4124 PENSION ALLOCATION  
01-410 4125 MEDICAL INS. PREMIUMS  
01-410 4126 GROUP LIFE & DISABILITY  
01-410 4220 COMMUNICATIONS  
01-410 4230 UNIFORMS  
01-410 4240 OFFICE SUPPLIES  
01-410 4245 POSTAGE  
01-410 4250 OPERATING SUPPLIES  
01-410 4270 TRAINING SUPPLIES  
01-410 4330 RENTALS  
01-410 4340 PROFESSIONAL DVLPMNT.  
01-410 4345 DUES & SUBSCRIPTIONS  
01-410 4360 CONTRACTUAL SERVICES  
01-410 4361 LEGAL SERVICES-GENERAL  
01-410 4364 CONTRACTUAL SVS.-SPECIAL  
01-410 4366 P.A.L. PROGRAMMING  
01-410 4410 MINOR OFFICE EQUIPMENT  
01-410 4460 M&R PARKING METERS  
01-410 4470 M&R COMMUNICATIONS EQUIP.  
01-410 4510 GAS, OIL & LUBRICANTS  
01-410 4520 TIRES, BATTERIES & ACCS.  
01-410 4530 REPAIR PARTS  
01-410 4540 CONTRACTED MAINT.&RPRS.

**413 FIRE**

01-413 4326 INSURANCE (RADNOR FIRE)  
01-413 4330 RENTALS  
01-413 4380 CONTRIBUTIONS  
01-413 4391 CONTRB.-BRYN MAWR FIRE  
01-413 4392 CONTRB.-BROOMALL FIRE  
01-413 4393 CONTRB.-RADNOR FIRE  
01-413 4394 VOLUNTEER FIRE RELIEF AID  
01-413 4510 GASOLINE,OIL,LUBRICANTS

**414 EMERGENCY MANAGEMENT**

01-414 4010 SALARIES-REGULAR  
01-414 4020 SALARIES-OVERTIME  
01-414 4031 SALARIES-SICK PAY BONUS  
01-414 4032 SALARIES-MED.EXP. REIMB.  
01-414 4110 SOCIAL SECURITY TAXES  
01-414 4122 WORKERS' COMPENSATION  
01-414 4123 UNEMPLOYMENT  
01-414 4124 PENSION ALLOCATION  
01-414 4125 MEDICAL INS. PREMIUMS  
01-414 4126 GROUP LIFE & DISABILITY  
01-414 4250 OPERATING SUPPLIES  
01-414 4360 CONTRACTUAL SERVICES  
01-414 4362 LEGAL SERVICES-SPECIAL  
01-414 4410 MINOR EQUIPMENT  
01-414 4510 GAS, OIL & LUBRICANTS  
01-414 4520 TIRES, BATTERIES & ACCS.  
01-414 4530 REPAIR PARTS  
01-414 4540 CONTRACTED MAINT.&RPRS.

**416 COMMUNITY DEVELOPMENT**

01-416 4010 SALARIES-REGULAR  
01-416 4011 SALARIES-PARTTIME  
01-416 4020 SALARIES-OVERTIME  
01-416 4030 SALARIES-LONGEVITY  
01-416 4031 SALARIES-SICK PAY BONUS  
01-416 4032 SALARIES MED. EXP. REIMB  
01-416 4110 SOCIAL SECURITY TAXES  
01-416 4122 WORKER'S COMPENSATION  
01-416 4123 UNEMPLOYMENT  
01-416 4124 PENSION ALLOCATION  
01-416 4125 MEDICAL INS. PREMIUMS  
01-416 4220 COMMUNICATIONS  
01-416 4240 OFFICE SUPPLIES  
01-416 4245 POSTAGE  
01-416 4250 OPERATING SUPPLIES  
01-416 4310 ADVERTISING & PRINTING  
01-416 4340 PROFESSIONAL DEVLPMNT.  
01-416 4345 DUES & SUBSCRIPTIONS  
01-416 4359 PRPTY.MAINT.CONTRACT SVS.  
01-416 4360 CONTRACTUAL SERVICES  
01-416 4361 LEGAL SERVICES-GENERAL  
01-416 4410 MINOR OFFICE EQUIPMENT  
01-416 4510 GAS, OIL & LUBRICANTS  
01-416 4520 TIRES, BATTERIES & ACCS.  
01-416 4530 REPAIR PARTS  
01-416 4540 CONTRACTED MAINT.&RPRS.

**424 SOLID WASTE**

01-424 4010 SALARIES-REGULAR  
01-424 4011 SALARIES-PARTTIME  
01-424 4020 SALARIES-OVERTIME  
01-424 4030 SALARIES-LONGEVITY  
01-424 4031 SALARIES-SICK PAY BONUS  
01-424 4032 SALARIES-MED. EXP. REIMB.  
01-424 4110 SOCIAL SECURITY TAXES  
01-424 4123 UNEMPLOYMENT  
01-424 4124 PENSION ALLOCATION  
01-424 4125 MEDICAL INS. PREMIUMS  
01-424 4230 UNIFORMS  
01-424 4250 OPERATING SUPPLIES  
01-424 4350 DISPOSAL FEES  
01-424 4510 GAS, OIL & LUBRICANTS  
01-424 4520 TIRES, BATTERIES & ACCS.  
01-424 4530 REPAIR PARTS  
01-424 4540 CONTRACTED MAINT.&RPRS.

**429 ENGINEERING**

01-429 4010 SALARIES-REGULAR  
01-429 4020 SALARIES-OVERTIME  
01-429 4030 SALARIES-LONGEVITY  
01-429 4031 SALARIES-SICK PAY BONUS  
01-429 4032 SALARIES-MED. EXP. REIMB.  
01-429 4110 SOCIAL SECURITY TAXES  
01-429 4122 WORKERS' COMPENSATION  
01-429 4123 UNEMPLOYMENT  
01-429 4124 PENSION ALLOCATION  
01-429 4125 MEDICAL INS. PREMIUMS  
01-429 4126 GROUP LIFE & DISABILITY  
01-429 4220 COMMUNICATIONS  
01-429 4240 OFFICE SUPPLIES  
01-429 4245 POSTAGE  
01-429 4340 PROFESSIONAL DVLPM.T.  
01-429 4345 DUES & SUBSCRIPTIONS  
01-429 4360 CONTRACTUAL SERVICES  
01-429 4364 CONTRACTUAL SVS.-SPECIAL  
01-429 4365 CONTRACTUAL SVS.-REIMB.  
01-429.4410 MINOR OFFICE EQUIPMENT  
01-429 4510 GAS, OIL & LUBRICANTS

**430 HIGHWAY/GENERAL SERVICES**

01-430 4010 SALARIES-REGULAR  
01-430 4020 SALARIES-OVERTIME  
01-430 4030 SALARIES-LONGEVITY  
01-430 4031 SALARIES-SICK PAY BONUS  
01-430 4032 SALARIES-MED. EXP. REIMB.  
01 430 4110 SOCIAL SECURITY TAXES  
01 430 4122 WORKERS' COMPENSATION  
01-430 4123 UNEMPLOYMENT  
01-430 4124 PENSION ALLOCATION  
01-430 4125 MEDICAL INS. PREMIUMS  
01-430 4126 GROUP LIFE & DISABILITY

01-430 4220 COMMUNICATIONS  
01-430 4230 UNIFORMS  
01-430 4240 OFFICE SUPPLIES  
01-430 4245 POSTAGE  
01-430 4250 OPERATING SUPPLIES  
01-430 4330 RENTALS  
01-430 4340 PROFESSIONAL DVLPM.T.  
01-430 4345 DUES & SUBSCRIPTIONS  
01-430 4360 CONTRACTUAL SERVICES  
01-430 4363 CONTRACTUAL SVS.-SS  
01-430 4410 MINOR EQUIPMENT  
01-430 4430 M&R MACHINERY & EQUIP.  
01-430 4470 M&R COMMUNICATIONS EQUIP.  
01-430 4510 GAS, OIL & LUBRICANTS  
01-430 4520 TIRES, BATTERIES & ACCS.  
01-430 4530 REPAIR PARTS  
01-430 4540 CONTRACTED MAINT.&RPRS.  
01-430 4630 MIER-MACHINERY & EQUIP.

**431 STREET CLEANING**

01-431 4360 CONTRACTUAL SERVICES

**432 SNOW & ICE REMOVAL**

01-432 4250 OPERATING SUPPLIES  
01-432 4360 CONTRACTUAL SERVICES  
01-432 4430 M&R MACHINERY & EQUIP.

**433 TRAFFIC SIGNALS & SIGNS**

01-433 4211 TRAFFIC SIGNAL LIGHTING  
01-433 4250 OPERATING SUPPLIES  
01-433 4450 MT. & RPR.-TRAFFIC SIGNALS

**434 STREET LIGHTING**

01-434 4212 STREET LIGHTING  
01-434 4420 MT. & RPR.-BLDGS.&FIXTURES

**435 CURBS & SIDEWALKS**

01-435 4250 OPERATING SUPPLIES

**436 DRAINAGE**

01-436 4250 OPERATING SUPPLIES

**437 TOOLS & MACHINERY**

01-437 4010 SALARIES-REGULAR  
01-437 4020 SALARIES-OVERTIME  
01-437 4030 SALARIES-LONGEVITY  
01-437 4031 SALARIES-SICK PAY BONUS  
01-437 4032 SALARIES-MED. EXP. REIMB.  
01-437 4110 SOCIAL SECURITY TAXES  
01-437 4122 WORKERS' COMPENSATION  
01-437 4123 UNEMPLOYMENT  
01-437 4124 PENSION ALLOCATION  
01-437 4125 MEDICAL INS. PREMIUMS

**437 TOOLS & MACHINERY**

01-437 4126 GROUP LIFE & DISABILITY  
01-437 4220 COMMUNICATIONS  
01-437 4230 UNIFORMS  
01-437 4250 OPERATING SUPPLIES  
01-437 4510 GASOLINE,OIL & LUBRICANTS

**438 ROAD MAINTENANCE & REPAIRS**

01-438 4250 OPERATING SUPPLIES  
01-438 4330 RENTALS  
01-438 4360 CONTRACTUAL SERVICES

**440 LIBRARY**

01-440 4380 CONTRIBUTIONS  
01-440 4420 MT. & RPR.-BLDGS.&FIXTURES

**450 P & R ADMINISTRATION**

01-450 4010 SALARIES-REGULAR  
01-450 4020 SALARIES-OVERTIME  
01-450 4030 SALARIES-LONGEVITY  
01-450 4031 SALARIES-SICK PAY BONUS  
01-450 4032 SALARIES-MED. EXP. REIMB.  
01-450 4110 SOCIAL SECURITY TAXES  
01-450 4122 WORKERS' COMPENSATION  
01-450 4123 UNEMPLOYMENT  
01-450 4124 PENSION ALLOCATION  
01-450 4125 MEDICAL INS. PREMIUMS  
01-450 4126 GROUP LIFE & DISABILITY  
01-450 4240 OFFICE SUPPLIES  
01-450 4245 POSTAGE  
01-450 4340 PROFESSIONAL DVLPM.T.  
01-450 4345 DUES & SUBSCRIPTIONS  
01-450 4510 GAS, OIL & LUBRICANTS  
01-450 4520 TIRES, BATTERIES & ACCS.  
01-450 4530 REPAIR PARTS  
01-450 4540 CONTRACTED MAINT.&RPRS.

**451 PARKS MAINTENANCE**

01-451 4010 SALARIES-REGULAR  
01-451 4020 SALARIES-OVERTIME  
01-451 4030 SALARIES-LONGEVITY  
01-451 4031 SALARIES-SICKPAY BONUS  
01-451 4032 SALARIES-MED. EXP. REIMB.  
01-451 4110 SOCIAL SECURITY TAXES  
01-451 4122 WORKERS' COMPENSATION  
01-451 4123 UNEMPLOYMENT  
01-451 4124 PENSION ALLOCATION

01-451 4125 MEDICAL INS. PREMIUMS  
01-451 4126 GROUP LIFE & DISABILITY  
01-451 4210 UTILITIES  
01-451 4220 COMMUNICATIONS  
01-451 4230 UNIFORMS  
01-451 4250 OPERATING SUPPLIES  
01-451 4340 PROFESSIONAL DVLPM.T.  
01-451 4345 DUES & SUBSCRIPTIONS  
01-451 4360 CONTRACTUAL SERVICES  
01-451 4420 MT.&RPR.BLDGS .&FIXTURES  
01-451 4430 M&R MACHINERY & EQUIP.  
01-451 4510 GAS, OIL & LUBRICANTS  
01-451 4520 TIRES , BATTERIES & ACCS.  
01-451 4530 REPAIR PARTS  
01-451 4540 CONTRACTED MAINT.& RPRS.  
01-451 4630 MIER-MACHINERY & EQUIP.

**453 SHADE TREES**

01-453 4250 OPERATING SUPPLIES  
01-453 4251 CHANTICLEER TREE  
PROGRAM  
01-453 4360 CONTRACTUAL SERVICES

**454 RECREATION PROGRAMS**

01-454 4010 SALARIES-REGULAR  
01-454 4031 SALARIES-SICK PAY BONUS  
01-454 4032 SALARIES-MED. EXP. REIMB.  
01-454 4110 SOCIAL SECURITY TAXES  
01-454 4122 WORKERS' COMPENSATION  
01-454 4123 UNEMPLOYMENT  
01-454 4124 PENSION ALLOCATION  
01-454 4125 MEDICAL INS. PREMIUMS  
01-454 4126 GROUP LIFE & DISABILITY  
01-454 4260 RECREATION SUPPLIES  
01-454 4330 RENTALS  
01-454 4360 CONTRACTUAL SERVICES

**455 Sulpizio GYM**

01-455 4010 SALARIES-REGULAR  
01-455 4031 SALARIES-SICK PAY BONUS  
01-455 4032 SALARIES-MED. EXP. REIMB.  
01-455 4110 SOCIAL SECURITY TAXES  
01-455 4122 WORKER'S COMPENSATION  
01-455 4123 UNEMPLOYMENT  
01-455 4124 PENSION ALLOCATION  
01-455 4125 MEDICAL INS. PREMIUMS  
01-455 4126 GROUP LIFE & DISABILITY

**455 Sulpizio Gym**

01-455 4210 UTILITIES  
01-455 4220 COMMUNICATIONS  
01-455 4240 OFFICE SUPPLIES  
01-455 4250 OPERATING SUPPLIES  
01-455 4360 CONTRACTUAL SERVICES  
01-455 4420 M&R BUILDINGS & FIXTURES  
01-455 4430 M&R MACHINERY & EQUIP.

**464 SPECIAL SERVICES**

01-464 4381 CONTRB. TO STUDIO 21  
01-464 4382 R.E.C.T. CONTRIBUTION  
01-464 4385 CONTRB.-WAYNE ART CENTER  
01-464 4386 CONTRB.-SURREY SERVICES  
01-464 4387 CONTRB.-WAYNE SENIOR SERVICES  
01-464 4388 CONTRB.-PARADES

**471 INSURANCE**

01-471 4321 WORKERS' COMPENSATION  
01-471 4322 LIABILITY  
01-471 4323 UNEMPLOYMENT  
01-471 4324 GROUP LIFE & DISABILITY  
01-471 4325 HEALTH BENEFITS

**473 OTHER**

01-473 4910 PRIOR YEAR REFUNDS

**482-487 DEBT SERVICE**

01-482 4940 TRAN-INTEREST  
01-485 4950 TRAN-PRINCIPAL  
01-487 4970 SERVICE CHARGES-BANK/DEBT

**490 TRANSFER TO OTHER FUNDS**

01-490 5005 CAPITAL IMPROVEMENT  
01-490 50051 CAPITAL IMPROVEMENT  
(ACT 511)  
01-490 5007 POLICE PENSION  
01-490 5011 CIVILIAN PENSION  
01-490 5012 UNUSED LEAVE LIABILITY  
01-490 5013 OPEB LIABILITY FUND  
01-490 5023 WILLOWS  
01-490 5024 DEBT SERVICE

## **02-SEWER FUND**

### **421 SEWER OPERATING**

02-421 4010 SALARIES-REGULAR  
02-421 4020 SALARIES-OVERTIME  
02-421 4030 SALARIES-LONGEVITY  
02-421 4031 SALARIES-SICK PAY BONUS  
02-421 4032 SALARIES-MED. EXP. REIMB.  
02-421 4110 SOCIAL SECURITY TAXES  
02-421 4122 WORKERS' COMPENSATION  
02-421 4123 UNEMPLOYMENT  
02-421 4124 PENSION ALLOCATION  
02-421 4125 MEDICAL INS. PREMIUMS  
02-421 4126 GROUP LIFE & DISABILITY  
02-421 4210 UTILITIES  
02-421 4220 COMMUNICATIONS  
02-421 4230 UNIFORMS  
02-421 4250 OPERATING SUPPLIES  
02-421 4330 RENTALS  
02-421 4360 CONTRACTUAL SERVICES  
02-421 4430 M&R MACHINERY & EQUIP.  
02-421 4490 M&R SEWERS  
02-421 4510 GAS, OIL & LUBRICANTS  
02-421 4520 TIRES, BATTERIES & ACCS.  
02-421 4530 REPAIR PARTS  
02-421 4540 CONTRACTED MAINT.&RPRS.  
02-421 4790 CAPITAL IMPROVEMENTS

### **423 SEWER ADMINISTRATION**

02-423 4010 SALARIES-REGULAR  
02-423 4030 SALARIES-LONGEVITY  
02-423 4031 SALARIES-SICK PAY BONUS  
02-423 4032 SALARIES-MED. EXP. REIMB.  
02-423 4110 SOCIAL SECURITY TAXES  
02-423 4122 WORKERS' COMPENSATION  
02-423 4123 UNEMPLOYMENT  
02-423 4124 PENSION ALLOCATION  
02-423 4125 MEDICAL INS. PREMIUMS  
02-423 4126 GROUP LIFE & DISABILITY  
02-423 4240 OFFICE SUPPLIES  
02-423 4245 POSTAGE  
02-423 4310 ADVERTISING & PRINTING  
02-423 4340 PROFESSIONAL DVLPMT.  
02-423 4345 DUES & SUBSCRIPTIONS  
02-423 4360 CONTRACTUAL SERVICES  
02-423 4361 LEGAL SERVICES-GENERAL  
02-423 4370 PROFESSIONAL SERVICES  
02-423 4410 MINOR OFFICE EQUIPMENT

### **471 INSURANCE**

02-471 4321 WORKERS' COMPENSATION  
02-471 4322 LIABILITY  
02-471 4324 GROUP LIFE & DISABILITY  
02-471 4325 HEALTH BENEFITS

### **473 OTHER**

02-473 4910 PRIOR YEAR REFUNDS

### **482-486 DEBT SERVICE**

02-482 4940 TRAN-INTEREST  
02-485 4950 TRAN-PRINCIPAL

### **489 AUTHORITY RENTAL**

02-489 4990 RHM SEWER AUTHORITY

### **490 TRANSFER TO OTHER FUNDS**

02-490 4004 GENERAL FUND O/H  
02-490 5001 GENERAL FUND  
02-490 50052 CAPITAL IMPRV. (OPS)  
02-490 5011 CIVILIAN PENSION  
02-490 5024 DEBT SERVICE



## **03-LIQUID FUELS FUND**

### **432 SNOW & ICE REMOVAL**

03-432 4250 OPERATING SUPPLIES

### **433 TRAFFIC SIGNALS & SIGNS**

03-433 4762 TRAFFIC SIGNAL IMPROVEMENT

### **439 HIGHWAY CONST. & REBUILDING**

03-439 4880 RESURFACING &  
MICRO RESURFACING

### **490 TRANSFER TO OTHER FUNDS**

03-490 5001 GENERAL

## **05-CAPITAL IMPROVEMENT FUND**

### **400 ADMINISTRATION**

05-400 4830 VEHICLES & EQUIPMENT  
05-400 4831 INFORMATION TECHNOLOGY  
05-400 4832 RADNOR TV/PEG GRANT

### **403 BUILDINGS AND GROUNDS**

05-403 4820 TOWNSHIP BUILDINGS  
05-403 4821 LIBRARY IMPROVEMENTS

### **410 POLICE**

05-410 4830 VEHICLES & EQUIPMENT

### **413 FIRE**

05-413 4830 VEHICLES & EQUIPMENT

### **416 COMMUNITY DEVELOPMENT**

05-416 4360 CONTRACTUAL SERVICES

### **421 SEWER OPERATING**

05-421 4830 VEHICLES & EQUIPMENT  
05-421 4840 FLOOD CONTROL

### **430 HIGHWAY/GENERAL SERVICES**

05-430 4830 VEHICLES & EQUIPMENT

### **433-TRAFFIC SIGNALS & SIGNS**

05-433 4760 MER-TRAFFIC SIGNALS  
& SIGNS  
05-433 4761 TRAFFIC CALMING MEASURES

### **439 HIGHWAY CONST. & REBUILDING**

05-439 4850 ROAD & BRIDGE CONST.

### **450 P & R ADMINISTRATION**

05-450 48801 PARK IMPROVEMENTS  
05-450 48802 WILLOWS  
05-450 48803 OTHER RECREATION

### **490 TRANSFER TO OTHER FUNDS**

05-490 5001 GENERAL  
05-490 5006 SPECIAL ASSESSMENT

## **06-SPECIAL ASSESSMENT FUND**

### **421 SEWER OPERATING**

06-421 4860 SANITARY SEWER  
CONSTRUCTION  
06-421 48602 BROOKE ROAD  
06-421 48603 LESLEY ROAD  
06-421 48604 GLENMARY LANE  
06-421 48605 BELROSE LANE  
06-421 48606 ATLEE ROAD  
06-421 48607 BOXWOOD ROAD  
06-421 48611 QUAKER LANE  
06-421 48612 RADNOR WAY  
06-421 48613 HILLSIDE CIRCLE  
06-421 48615 CONESTOGA ROAD(411)  
06-421 48618 GULPH CREEK ROAD

### **423 SEWER ADMINISTRATION**

06-423 4370 PROFESSIONAL SERVICES

### **490 TRANSFER TO OTHER FUNDS**

06-490 5024 DEBT SERVICE

## **07-POLICE PENSION AGENCY FUND**

### **490 TRANSFER TO OTHER FUNDS**

07-490 5014 POLICE TRUST

### **492 POLICE PENSION**

07-492 4250 OPERATING SUPPLIES  
07-492 4322 LIABILITY  
07-492 4360 CONTRACTUAL SERVICES  
07-492 4370 PROFESSIONAL SERVICES  
07-492 4980 BENEFIT PAYMENTS

## **10-ESCROW FUND**

### **494 ESCROW FUND**

10-494 4920 REFUNDS

## **11-CIVILIAN PENSION AGENCY FUND**

### **490 TRANSFER TO OTHER FUNDS**

11-490 5015 CIVILIAN TRUST

### **495 CIVILIAN PENSION**

11-495 4250 OPERATING SUPPLIES

11-495 4322 LIABILITY

11-495 4360 CONTRACTUAL SERVICES

11-495 4370 PROFESSIONAL SERVICES

11-495 4980 BENEFIT PAYMENTS

## **12-INVESTIGATION FUND**

### **496 INVESTIGATION FUND**

12-496 4220 COMMUNICATIONS

12-496 4250 OPERATING SUPPLIES

## **14-DOJ EQUITABLE SHARING FUND**

## **15-COMMEMORATIVE SHADE TREE FUND**

## **22-PARK & OPEN SPACE FUND**

### **473 OTHER**

22-473 4361 LEGAL SERVICE-GENERAL

22-473 4370 PROFESSIONAL SERVICES

22-473 4900 PARK IMPROVEMENT

22-473 4901 LAND ACQUISITION

### **490 TRANSFER TO OTHER FUNDS**

22-490 5001 GENERAL FUND

22-490 5024 DEBT SERVICE

## **23-WILLOWS FUND**

### **452-WILLOWS**

23-452 4010 SALARIES-REGULAR

23-452 4031 SALARIES-SICK PAY BONUS

23-452 4032 SALARIES-MED. EXP. REIMB.

23-452 4110 SOCIAL SECURITY TAXES

23-452 4122 WORKERS' COMPENSATION

23-452 4123 UNEMPLOYMENT

23-452 4124 PENSION ALLOCATION

23-452 4125 MEDICAL INS. PREMIUMS

23-452 4126 GROUP LIFE & DISABILITY

23-452 4210 UTILITIES

23-452 4220 COMMUNICATIONS

23-452 4250 OPERATING SUPPLIES

23-452 4360 CONTRACTUAL SERVICES

23-452 4370 PROFESSIONAL SERVICES

23-452 4410 MINOR OFFICE EQUIPMENT

23-452 4420 M&R BLDGS.&FIXTURES

23-452 4430 M&R MACHINERY & EQUIP.

23-452 4790 CAPITAL IMPROVEMENTS

23-452 4800 DEPRECIATION

### **490 TRANSFER TO OTHER FUNDS**

23-490 5001 GENERAL

23-490 5024 DEBT SERVICE

### **500 WILLOWS COTTAGE/GRANT**

23-500 4902 PROJECT MGR. #B-10-001

23-500 4903 GEO/HVAC #B-10-002A

23-500 4904 GEO/WELL #B-10-003

23-500 4905 WINDOWS #B-10-004

23-500 4906 INSULATION #B-10-005

## **24-DEBT SERVICE FUND**

### **483-487 DEBT SERVICE**

24-483 4930 INTEREST ON BONDED  
DEBT

24-486 4960 PRINCIPAL ON BONDED  
DEBT

24-486 4971 PRINCIPAL/BOND REFUNDING

24-487 4970 SERVICE CHARGES-  
BANK/DEBT

24-487 4972 COST OF ISSUANCE

**EXHIBIT C**  
**Cash Receipts Policy and Procedures**



### **Purpose**

This is a Township wide policy intended to provide the employees with a framework on how to record payment transactions. The policy exists to provide protection to both the individuals processing receipt transactions as well as Finance Department staff. The goal is to insure that an accurate record of the revenue coming into the Township is created in a uniform, controlled manner. Failure to adhere to this policy may result in disciplinary action.

### **Scope**

This policy applies to all Township Departments and those individuals that are involved in payment receipts and recording transactions. The transactions that fall within this policy include those primarily involving over-the-counter customer services. Checks that are mailed in, right-to-know receipts and on-line payments are *not* covered in this policy. It is each department's responsibility to insure that this policy is followed at all times, regardless of staffing. No exceptions will be given for failing to follow the policy due to leave time. Situations that arise where certain aspects of the policy are not followed will result in the Finance Department reporting the variance to the respective department head immediately. Each situation will be treated independently on a case-by-case basis. Cash, checks and credit cards are received by at various locations in the Township Building including: Community Development, Engineering, Recreation, Police (includes Reception desk), and Finance on a daily basis.

### **Payments Accepted**

#### **Cash**

Cash is received in specified departments (including Reception Desk) for various transactions. For purposes of this policy, cash includes both paper and coin. Cash received must have a receipt attached with it and then placed in the department's *locked* cash box. It is then recorded on a **Daily Departmental Cash Report**.

- Community Development/Engineering/Recreation: Locked box is locked is mounted to underside of counter at the window and has \$50.00 in it at all times.
- Police/Reception Desk: Locked box is mounted to underside of counter in records room, within the Police Department and has \$100.00 in it at all times.
- Finance: Locked box is mounted to underside of Revenue Coordinator's desk, and has \$200.00 in it at all times.

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The cash box shall be kept in a locked area at all times; no exceptions. At any time, the Township Revenue Coordinator may perform spot cash counts and reconciliations to insure that the proper amount is in each of the locked boxes identified above. Unreconciled cash boxes will require immediate attention without exception. In no way shall there be other cash boxes unless authorized by the Director of Finance.

Process:

Each department that has a cash drawer is required to count and reconcile the cash box on a daily basis. To document this requirement, each department is required to use the attached Daily Cash Log report. Departments are required to count the cash drawer at the end of the day and then at the beginning of the subsequent day. The Finance Department will periodically review each department's record for compliance. *It is the Township's policy that each cash drawer be in compliance at all times, no exceptions.*

As recommended by Best Practices in cash management, the Finance Department will supply each specified department with a SmartMoney ® marker. Departments receiving cash payments are required to verify that all dollar bills valued at \$20 and greater are checked for validity.

Requesting Cash for making change:

From time to time, departments may need to request different denominations of change from the Finance Department. Departments are required to bring the cash to the Revenue Coordinator who will then make the appropriate change. Departments are expected to plan accordingly.

## Checks

Checks are received in specified departments [including reception desk] and are scanned for deposit through the Rapid Deposit® scanner & software by each respective department. Checks are then recorded on a **Daily Departmental Cash Report**. There are 3 scanners/ stations in which to scan checks.

- Community Development/Engineering/Recreation: Scanner is located on the Community Development counter.
- Police: Scanner is located in records room, within the Police Department.
- Finance: Scanner is located at Revenue Coordinator's desk.



The Township Revenue Coordinator is responsible for making sure that each scanner has the appropriate users set up. Each user is set up with predefined access to certain Township revenue accounts. The permissions are set by the user names of the individuals scanning deposits. The Township Revenue Coordinator maintains the full listing of user accounts and access rights.

Detailed instructions on how to scan checks through the scanning system can be found later in this policy.

### **Credit Cards**

Credit cards can be used for payment for certain transactions. Those transactions currently include. This list is subject to change from time to time with the authorization of the Finance Department. Credit Card fees associated with the acceptance of credit card payments will be charged to the appropriate departments:

- Open Truck (Police Department)
- Rear Yard (Police Department)
- Parking Tickets (Police Department)
- Accident Reports (Police Department)
- Records Check (Police Department)
- Fingerprinting (Police Department)
- Various Permits and Contractors Licenses (Community Dev. and Eng.)
- Right-to-Know / Copies (Police, Community Dev.)
- Recreational Programming (Recreational Programming)
- Delinquent Sewer Rent (Finance Department)

The Township currently has credit card terminals in the following departments:

- Police Department
- Community Development / Engineering
- Recreational Programming

The only accepted cards are **VISA®** & **MASTERCARD®**. The Township does NOT accept DEBIT CARDS, AMERICAN EXPRESS & DISCOVER. Cards must be presented (in person) and its magnetic stripe must be in working condition. Also, the cards must be signed by the user and checked by the Township employee processing the transaction. Detailed instructions on using the credit card terminals can be found later in this policy.




**Daily Departmental Cash Report**

This form is required to be filled out daily by the specified departments that receive cash, checks and/or credit card payments. Please note that Community Development and Engineering are required to fill out one report for both departments (daily). A copy of the **Daily Departmental Cash Report** is attached to this policy and will be sent out electronically to each of the specified departments.

All transactions are required to be included on the **Daily Departmental Cash Report**. This includes cash, credit transactions and all checks scanned in through Rapid Deposit®, and any checks that are not scanned through Rapid Deposit® which include escrow and rejected checks. Both the top and bottom of form must be filled out and signed by the responsible member the department. The form must accompany the money and receipts when brought to Finance (daily). The Revenue Coordinator will review the form and reconcile to the receipts. Then the Revenue Coordinator will sign both copies and return the bottom half to the department for their records at the time the report is delivered to the Finance Department. Cash, checks and credit card transactions should never be brought to Finance without this form, no exceptions. If this occurs; the cash, checks and credit card transactions will be immediately returned for proper processing.

Cash, checks, and credit card transactions taken in at the reception desk will be limited to open truck, rear yard, and recycle can payments, and should be included on the *Police Department's* **Daily Departmental Cash Report** each day.

		<b>Radnor Township, PA</b>	Screen Shot Only
		<b>Daily Departmental Receipt Report</b>	Do Not Use
		<i>Department Copy</i>	
Date	_____		
Department	_____		
	<b>Total</b>	<b>Receipts</b>	
Cash			
Checks			
Credit Cards			
Other			
Submitted by	_____		
Finance	_____		
<small>*Cash, checks, credit card payments &amp; accompanying receipts are due to the Finance Department by 3 pm daily.          * Send both top &amp; bottom copy of this form along with your deposits, etc.          * Sign both copies. A signed copy will be returned back to your department from Finance.          * Other: Checks that are not permitted to be scanned through Rapid Deposit which include Escrow and rejected checks</small>			





**Departmental Procedures**

**Community Development/Engineering:** For this policy these two departments are included as one since they share the same Rapid Deposit® scanner and credit card terminal. Additionally, they will be required to submit their **Daily Departmental Cash Report** together, as one department.

<b><u>Transaction Type</u></b>	<b><u>Revenue Code</u></b>
Permit Plan Reviews	01-320.3008
Zoning Permits	01-320.3009
UC 145 Fee	01-320.3018
Building Permit/GC License	01-320.3022
Mechanical Permit/HVAC License	01-320.3028
Rental Permits	01-320.3062
Food License/Plan Reviews/ Pools	01-320.3072
Plumbing Permits/Plumbing License	01-320.3092
Electrical Permits/Electrical License	01-320.3102
Street Opening Permits	01-320.3032
Subdivision Fees	01-320.3042
Public Works & Engineering Fees	01-320.3052
Professional Services Fees	01-320.3061
Sewage Enforcement Fees	01-320.3112
ZHB/HARB/DRB	01-320.3103
Burning Permits/ Fire Marshall Reports	01-320.3082
Certificate of Occupancy	01-320.3132
Right to Know/Copies	01-370.3037

Receipts that are automatically generated for the majority of these transactions through the Community Development or Engineering databases as a result of permits being processed for payment. For accounting and auditing purposes, all receipts *must* list the permit, contractor, file or tracking number. When receipts are not automatically produced by the system, Departments are required to create a receipt through OmniForm, by the Department taking in the payment. Regardless of how the receipt is produced; it must have all the required accounting and auditing information included.

Amendments to the revenue codes listed above should be discussed with the Revenue Coordinator and confirmed by the Finance Director. At that point, this policy will be amended to include any approved changes.



### **Cash Processing**

Cash received must be placed/kept in the respective locked, secure cash drawer at all times throughout the day. Failure to properly secure cash, which includes leaving it in open areas, is a failure to adhere to this policy. On a daily basis, all cash must be recorded on the **Daily Departmental Cash Report**, counted for verification and brought to Finance by 3 pm.

### **Checks Processing**

Checks received for payment, other than Escrow, will be processed using the Rapid Deposit® scanner and software. Community Development/ Engineering/ Recreation use a central scanner located on the Community Development counter. Rejected checks with errors must be placed on a separate receipt, recorded in the *OTHER* section of **Daily Departmental Cash Report** and processed accordingly. Escrow checks are never scanned; they are also recorded in the *OTHER* section of the **Daily Departmental Cash Report** and must be sent to Finance for manual deposit. Rapid Deposit® procedures are included later in this policy.

### **Credit Card Processing**

1. Process the departmental specific portion of the transaction (i.e. Community Development building permit)
2. Press Sale on the credit card terminal
3. Verify the signature on the credit card and swipe it through the terminal
4. Enter invoice number on the credit card terminal followed by the green <ENTER> button. The invoice number should follow these rules:

"99" + sequential transaction of the day. For example - 1<sup>st</sup> credit card transaction of the day would be invoice #9901; 2<sup>nd</sup> of the day would be invoice #9902; 3<sup>rd</sup> would be invoice #9903, etc. Numbers reset each day and would begin again with #9901; #9902, etc. Departments are responsible for keeping track of their daily transaction counting. The invoice number is important for auditing and tracking purposes.

5. Enter the appropriate clerk code followed by the green <ENTER> button.  
**01 Maryann Cassidy**  
**02 Vera Dimaio**  
**03 Sue Jones**  
**04 Amy Lacey (back-up, if needed)**  
**05 Ellen McDevitt (back-up, if needed)**
6. Enter amount of transaction followed by the green <ENTER> button.

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7. Two slips will print from the credit card terminal. When slips have completed printing, tear off the first one and have customer sign it. Give the 2<sup>nd</sup> slip to the customer. Attach the signed copy of the slip to the receipts.

End of day procedures (prior to close of business for that day):

1. Run Detail Report from credit card terminal – place with credit cards slips and receipts that were processed that business day. Then, match transaction totals to Detail Report run.
2. The next business morning, pull the Settlement Report that generates automatically from the credit card terminal overnight. Attach to the Detail Report that was run prior to the close of the previous business day. All totals must match! This policy mandates that all credit cards run on any given day be included together on the following day's **Daily Departmental Cash Report**. Failure to process credit card transactions in this manner is failing to adhere to this policy.
3. Record on the **Daily Department Cash Report** and send to Finance by 3 p.m.

For accounting and auditing purposes, it is critical that any credit card transactions that come in during the current day, will be placed on the *following* days daily report. Credit card transactions must be recorded on the **Daily Department Cash Report**, no exceptions.



## Recreation

<u>Transaction Type</u>	<u>Revenue Code</u>
Recreation Program Fees	01-360.3056
Radnor Activity at Sulpizio Gym Fees	01-360.3068
Park Rentals	01-360.3056
Willows Mansion use permits	23-340.3034

Since no receipts are generated automatically, all Recreation transactions will require creation of a receipt through OmniForm. Regardless of how the receipt is produced; it must have all the required accounting and auditing information which include the participant name, the program name and the dates of the program.

Amendments to the revenue codes listed above should be discussed with the Revenue Coordinator and confirmed by the Finance Director. At that point, this policy will be amended to include any approved changes.

## Cash Processing

Cash received must be placed kept in the respective locked, secure cash drawer at all times throughout the day. Failure to properly secure cash, which includes leaving it in open areas, is a failure to adhere to this policy. On a daily basis, all cash must be recorded on the **Daily Departmental Cash Report**, counted for verification and brought to Finance by 3 pm.

## Check Processing

Checks received for payment, other than Escrow, will be processed using the Rapid Deposit® scanner and software. Community Development/ Engineering/ Recreation use a central scanner located on the Community Development counter. Rejected checks with errors must be placed on a separate receipt, recorded in the *OTHER* section of **Daily Departmental Cash Report** and processed accordingly. Escrow checks are never scanned; they are also recorded in the *OTHER* section of the **Daily Departmental Cash Report** and must be sent to Finance for manual deposit. Rapid Deposit® procedures are included later in this policy.

## Credit Card Processing

1. Process the departmental specific portion of the transaction (i.e. Recreational Program)
2. Press Sale on the credit card terminal
3. Verify the signature on the credit card and swipe it through the terminal

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4. Enter amount of transaction followed by the green <ENTER> button.
5. Two slips will print from the credit card terminal. When slips have completed printing, tear off the first one and have customer sign it. Give the 2<sup>nd</sup> slip to the customer. Attach the signed copy of the slip to the receipts.

End of day procedures (prior to close of business for that day):

1. Run Detail Report from credit card terminal – place with credit cards slips and receipts that were processed that business day. Then, match transaction totals to Detail Report run.
2. The next business morning, pull the Settlement Report that generates automatically from the credit card terminal overnight. Attach to the Detail Report that was run prior to the close of the previous business day. All totals must match! This policy mandates that all credit cards run on any given day be included together on the following day's **Daily Departmental Cash Report**. Failure to process credit card transactions in this manner is failing to adhere to this policy.
3. Record on the **Daily Department Cash Report** and send to Finance by 3 p.m.

For accounting and auditing purposes, it is critical that any credit card transactions that come in during the current day, will be placed on the *following* days daily report. Credit card transactions must be recorded on the **Daily Department Cash Report**, no exceptions.

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**Police (Includes Reception Desk):**

<b>Transaction Type</b>	<b>Revenue Code</b>
Parking Tickets Fees	01-330.3013
Parking Tickets Fees (From District Court)	01-330.3023
Alarm System Fees	01-360.3036
Police Extra Duty	01-360.3046
Parking Permits Bellevue Waynewood Louella	01-360.3060
Meter Bags	01-360.3063
Parking Permits	01-360.3064
Rear Yard Trash Fee	01-360.3065
Bulk Pick-up/Open Truck	01-360.3066
Accident Reports	01-360.3069
Fingerprints	01-360.3069
Incident Reports	01-360.3069
Records Check	01-360.3069
Live Scan/Booking Center Fees	01-360.3070
Recycling Cans	01-370.3067
Right to Know	01-370.3037
Copies	01-370.3037
Township Map	01-370.3037

Since no receipts are generated automatically, all Recreation transactions will require creation of a receipt through OmniForm. Regardless of how the receipt is produced; it must have all the required accounting and auditing information which include the participant name, the program name and the dates of the program.

Amendments to the revenue codes listed above should be discussed with the Revenue Coordinator and confirmed by the Finance Director. At that point, this policy will be amended to include any approved changes.

Receipts with a large quantity of transactions must be combined onto one receipt. For example: Parking ticket money will be sent with one receipt summarizing the cash total, a separate receipt summarizing the check total, and a separate receipt summarizing *the previous day's* credit card transactions. Those receipts are sent with the Daily Ticket Payment Report produced from Police Department's ALERT program. The total of Daily Ticket Payment Report must match the sum of the three receipts.



### **Cash Processing**

Cash received must be placed kept in the respective locked, secure cash drawer at all times throughout the day. Failure to properly secure cash, which includes leaving it in open areas, is a failure to adhere to this policy. On a daily basis, all cash must be recorded on the **Daily Departmental Cash Report**, counted for verification and brought to Finance by 3 pm.

### **Checks Processing**

Checks received for payment will be processed using the Rapid Deposit® scanner and software. The Police Department will use a central scanner located in the Records room, on the counter. Rejected checks with errors must be placed on a separate receipt, recorded in the *OTHER* section of **Daily Departmental Cash Report** and sent to Finance accordingly. Rapid Deposit® procedures and authorized personnel are found later in this policy.

### **Credit Card Processing**

1. Process the departmental specific portion of the transaction (i.e. parking ticket)
2. Press Sale on the credit card terminal
3. Verify the signature on the credit card and swipe it through the terminal
4. Enter the Invoice Number on the credit card terminal followed by the green <ENTER> button. The appropriate invoice numbers are:  
**Parking Ticket: 3013+ sequential transaction of the day**  
**Accident Report: 3069+ sequential transaction of the day**  
**Incident Report: 3069+ sequential transaction of the day**  
**Records Check: 3069+ sequential transaction of the day**  
**Fingerprints: 3069+ sequential transaction of the day**  
**Parking Permits: 3016+ sequential transaction of the day**  
**Extra Duty Details: 3046+ sequential transaction of the day**  
**Right to Know: 3037+ sequential transaction of the day**  
**Bellevue/Waynewood/Louella: 3060+ sequential transaction of the day**  
**Example: Parking Ticket: 3301 for the first transaction of the day, 3302 for the second transaction, etc.**
5. Enter the appropriate clerk code on the credit card terminal followed by the green <ENTER> button.
  - 01 Lori Denicola**
  - 02 Mary Anne Donnelly**
  - 03 Beth TreDenick**
  - 04 Admin Officer**
  - 05 AJ Antonini**
  - 06 Admin Sergeant**

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- 07 Amy Lacey** (back-up, if needed)
- 08 Ellen McDevitt** (back-up, if needed)

6. Enter amount of transaction followed by the green <ENTER> button.
7. Two slips will print from the credit card terminal. When slips have completed printing, tear off the first one and have customer sign it. Give the 2<sup>nd</sup> slip to the customer. Attach the signed copy of the slip to the receipts.

End of day procedures (prior to close of business for that day):

1. Run Detail Report from credit card terminal – place with credit cards slips and receipts that were processed that business day. Then, match transaction totals to Detail Report run.
2. The next business morning, pull the Settlement Report that generates automatically from the credit card terminal overnight. Attach to the Detail Report that was run prior to the close of the previous business day. All totals must match! This policy mandates that all credit cards run on any given day be included together on the following day's **Daily Departmental Cash Report**. Failure to process credit card transactions in this manner is failing to adhere to this policy.

Example of how credit card processing dates are required to be processed:

- a) Credit Card *Payment* on 10/12/2011
- b) *Entered into ALERT*: 10/13/2011
- c) *Sent to Finance* on receipt: 10/13/2011

3. Record on the **Daily Department Cash Report** and send to Finance by 3 p.m.

For accounting and auditing purposes, it is critical that any credit card transactions that come in during the current day, will be placed on the *following* days daily report. Credit card transactions must be recorded on the **Daily Department Cash Report**, no exceptions.



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**Processing Checks-Rapid Deposit® System:** This section of the policy applies to all of the specified departments identified at the beginning of the policy.

*General Information:* There are three scanners in the Township building. Each scanner has users set up on it with permissions to certain Township accounts. The permissions are set by the user names of the individuals scanning deposits. The Revenue Coordinator is responsible for maintenance, and working permissions for all users. All machine malfunctions, should be reported to the Revenue Coordinator immediately.

*Community Development/Engineering/Recreation:*

<b>Name</b>	<b>Bank Account Access 1</b>	<b>Bank Account Access 2</b>
Vera DiMaio	General-Radnor Twp Community	Willows-Radnor Twp Community
Maryann Cassidy	General-Radnor Twp Community	Willows-Radnor Twp Community
Leah McVeigh	General-Radnor Twp Community	Willows-Radnor Twp Community
Sue Jones	General-Radnor Twp Community	Willows-Radnor Twp Community

*Police Department*

<b>Name</b>	<b>Bank Account Access</b>
Lori DeNicola	General-Radnor Twp Police
MaryAnn Donnelly	General-Radnor Twp Police
Beth TreDenick	General-Radnor Twp Police

*Finance Department*

<b>Name</b>	<b>Bank Account Access</b>
Amy Lacey	All Township Accounts
Ellen McDevitt	All Township Accounts
MaryLou Knepshield	All Township Accounts
Benjamin Cooper	All Township Accounts

**Savings deposits/escrow payments are not to be scanned!**

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Deposits are to be scanned daily for transactions taken in at each department.

**Prior to scanning:**

1. Batch the checks,
2. Add all the checks up, and
3. Place an adding tape with them.
4. Then, add the receipts (system generated or Omniform generated) and place an adding tape with them.
5. The totals must reconcile
6. Endorse the checks with the stamps provided from the Finance Department that has the language below, **BEFORE** scanning them.

"For Deposit Only - Radnor Township Board of Commissioners"

**Begin the scanning process:**

1. Log into the Rapid Deposit® website.
2. From the Main Screen:
  - a. Deposits → Create Deposit
  - b. Pick the Account to deposit the checks into.
  - c. Batch Number - use current date & initials  
Example: 101411ld (for deposit on October 14, 2011 by Lori Denicola)
3. Scan checks by placing them in the machine, click "Scan."
4. When finished, click "Done."
5. Click "Next" and cycle through each check on the Computer in order to allow the system to verify each check amount. The machine may find errors on the checks - see below for errors & fixes:

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Possible Errors:

- **MICR Code:** The machine may not be able to clearly read the MICR. The screen will show question marks where the error occurs. Click EDIT MICR and fix the error the scanner is identifying. Click DONE when finished.
  - **AMOUNT OF CHECK:** The scanner may not be able to clearly read the amount of the check and will leave that blank. Enter the amount in the blank box and click NEXT.
  - **NO READS:** The machine may not be able to accept or clearly read a check. If this is the case:
    - a. Click VOID to remove this check from your pack.
    - b. When finished with the deposit, an adjustment to the Deposit Control Total on the main screen will have to be made.
    - c. Include the check amount in the "Other" section of the **Daily Department Cash Report**
6. When going through each check, use the stamp provided by the Finance Department to stamp "ENTERED" on it. This is to prevent checks from being scanned twice.
  7. When finished, the Deposit Total should match the Deposit Control Total. Print this page and place with receipts and checks.
  8. Total all deposits (as some Departments may have more than one each day) and record on the **Daily Departmental Cash Report**. Again, they must match!

If problems occur with the scanner or software, please contact the Revenue Coordinator.



### **Finance Department Process**

All receipts, checks, cash, credit card slips and **Departmental Daily Cash Report** will be brought to the Finance Department by 3pm daily. The Revenue Coordinator will date stamp the report, reconcile the report and accompanying supporting documentation, sign it and then return the bottom half to the department for their keeping at the time the Report is delivered to the Finance Department.

#### **Daily Cash Report**

A cash report will be prepared daily in the Finance Department by the Revenue Coordinator. This will consist of all checks received by the Township.

#### **Entering Cash:**

Cash and accompanying receipts will be entered on a cash report and taken for deposit [at least] once a week. The frequency of the deposits is determined by the Elected Township Treasurer. Any cash brought to the Finance Department daily will be reconciled with the accompanied receipts as well as to the **Daily Departmental Cash Report**. All cash and receipts will be placed in the locked Finance Cash box.

Once a week those receipts will be entered into *Online Receipts Entry* to be part of that day's cash report. Once entered, a deposit slip is filled out (based on which fund the money is being deposited into). The deposit slips are copied. The cash and deposit slip get placed into the bank bag and given to the Elected Treasurer to be taken to the bank for deposit. The Elected Treasurer will bring the bank stamped copies of the deposit slips back. Attach to the copies of the slips, and place with that day's cash report.

#### **Manual Deposits (checks):**

Checks that cannot be deposited through scanning must be taken to the bank. This is done along with the cash deposit. Examples of such checks are:

Rejected checks through scanning software.

Escrow deposits

Enter these receipts into *Online Receipt Entry*, and prepare a deposit ticket. Copy the deposit and place into deposit bag.

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Entering Checks:

All receipts with checks received by the individual departments and scanned into the Rapid Deposit system will be entered in Pentamation – *Online Receipt Entry* daily.

Each deposit scanned into Rapid Deposit® will be entered as a batch into *Online Receipt Entry* as follows:

Log into Pentamation Community Plus:

Go to Applications → Cash Receipts → Online → Receipt Entry

Enter user initials and password.

Enter batch number – this is the date + CR (cash report).

Example: for the cash report prepared on October 14, 2011 the batch # will be 101411CR.

Tab through Employee name.

Date will default to current date – TAB through. Press RETURN.

A screen will open where each receipt will be entered. Tab through the first field.

Enter the Code. This is the Revenue Code for each receipt.

Enter the Description.

For Community Development receipts this is the permit number listed in the body of the receipt.

Examples: BLDG015934, ELET007745, HA0000034

For Recreation this is the participant last name & camp

Example: Smith-Fall Jr. Soccer, Lane-Science Explorers, John-Fenimore rent

For Police this is the description listed on the Receipt.

Examples: Tickets, Accident Reports, Restitution

For Business taxes list the tax type

Examples: MT, BPT, AMT, ADT, LST, BPTA

Enter the amount of the receipt.

Enter each receipt in pack individually. Once finished with the pack, ENTER.

Enter the Payment Code – 2 for Checks.

Check the amount of the receipts in the system matches the receipts tape, and the Deposit total in the TD Bank sheet.

Enter S for Save.

Each pack/deposit must be entered separately!

When all receipts are entered, run a Receipt Detail Report.

Reports → Cash Receipts → Receipt Detail

Enter the batch number only

Print to screen.

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Run a Summary Report of all deposits scanned in TD Rapid Deposit Deposits → Search Deposits  
Use the date range feature, defaulting to current date.  
A listing of all deposits will appear. This total should match the total of the Receipt Detail Report.

If cash was entered, it will not be on the TD Report, but it will show up on the Receipt Detail Report. Add the cash deposit totals to the TD Report to match the Receipt Detail.

If Real Estate Taxes or Sewer Rent Deposits were scanned in through TD, they will not show up on the Receipt Detail report for the day. Add the RE Tax and Sewer Rent deposits to the Receipt Detail Report to match the TD Bank total.

Once Receipt Detail Report and TD Bank Deposit Listing match:  
Print 2 copies of TD Deposit List.  
Print Receipt Detail to printer.  
Interface Receipts to Fund Accounting in Pentamation.  
Cash Receipts → Interface → Fund Accounting  
Enter the batch # two times and run the report to the printer. Once this step is performed, no more receipts can be entered for that day!

Place all receipts entered on report in numerical order according to Revenue Code. Attach one copy of TD Deposit List, along with the Receipt Detail, Interface Report and any copies of manual deposits. Write the batch # at the top of the TD Deposit List. Give entire packet to Cash Manager.

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**Monthly Reconciliations:**

When it is applicable, at month's end, the Revenue Coordinator will reconcile the receipts posted to Pentamation with each department's total receipts for each revenue code.

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Policy Effective Date: **February 6, 2012**

Authorized by the Township Manager:

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Signature

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Date

**EXHIBIT D**  
**Detailed Cash Posting Instructions**

## Posting Receipts

Receipts batches come in to the Township two different ways. Batches are deposits and can come from the lockbox (these are picked up at the bank when the daily deposit is made) or from the Finance Department.

### Lockbox

Lockbox batches include a deposit slip, a complete listings of all account payments, remittance copies and copies of each check. Staple the account listing to the copies of the checks and file. Clip the remittance copies of the bills to the deposit slip. When there are a large number of sewer payments coming in, there could be as many as 10 deposits for one day from the lockbox.

### Treasurer's Office

The Finance Dept will deposit walk-in payments, those payments received through the mail, and payments the lockbox can't deposit (amounts don't match between the bill and check, or there is no bill). Once Amy has made a deposit, she will forward to the Finance Department the remittance copy of each bill, a receipt tape for the deposit, and a copy of the deposit ticket.

### Assigning a batch number

Each batch must be given a batch number. This number will be used to identify each batch and will have to be typed in numerous times while going through the posting process.

Each batch number should be individual. The batch number should be made up of the date of the deposit ticket and a code indicating if the batch came from the Lockbox or the Treasurer's Office. The letters 'LB' should be applied when the batch is from the Lockbox, along with a number (if there are more than 1 from the lockbox that day). or the letters 'SRB' should be used if the batch is from the Treasurers Office. For example, if there were 3 deposits from the Lockbox deposited on 8/22/2007 the batch numbers should read as follows:

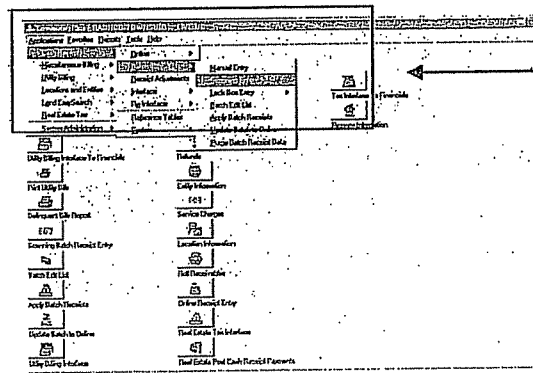
0822LB1            0822LB2            0822LB3

Or if the batch was deposited on 11/10/2005 but instead came from the Treasurers Office the batch number should read as follows:

0821SRB

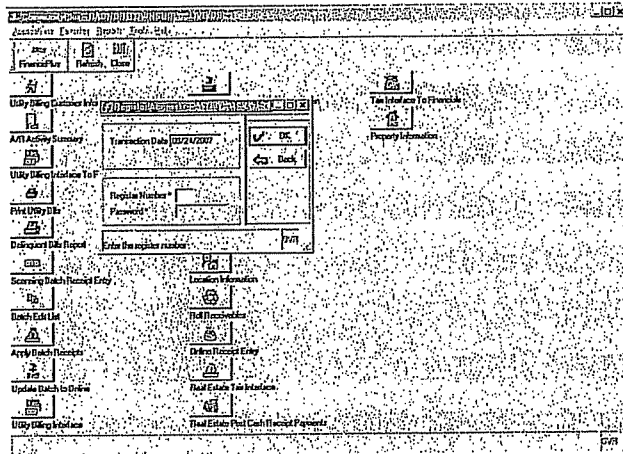
Once the batch number is created, write on the deposit ticket.

1. In Community PLUS, follow the menu path:  
Applications —> Cash Receipts —> Batch —> Scanning Entry





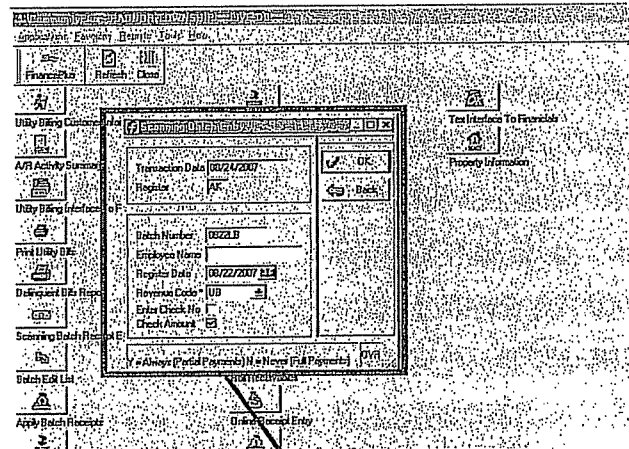
2. Enter the register number and password.



3. Next, enter the batch number, the register date (the same date the batch was deposited), and the revenue code 'UB'. Be sure *uncheck* the box next to Enter Check No and place a check in the box next to Check Amount.

The box next to Check Amount will only go unchecked during the month of April only.

When this box is checked it is impossible to overwrite a payment amount, and after the month of April, most payments and bills are not the same amount due to penalties and late charges, etc.



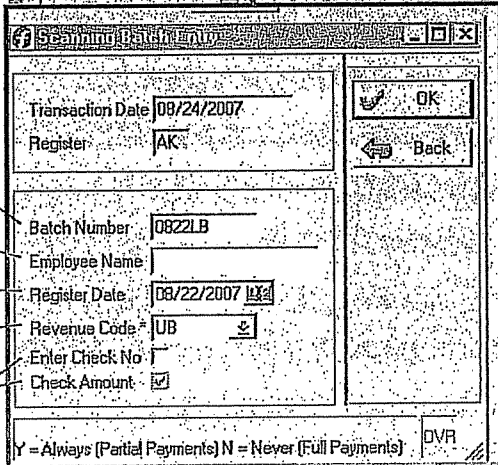
Enter batch number

Leave employee name blank

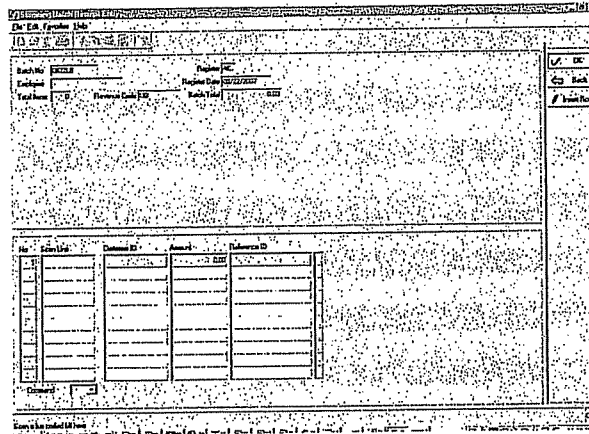
Enter the date of the deposit

Enter 'UB'

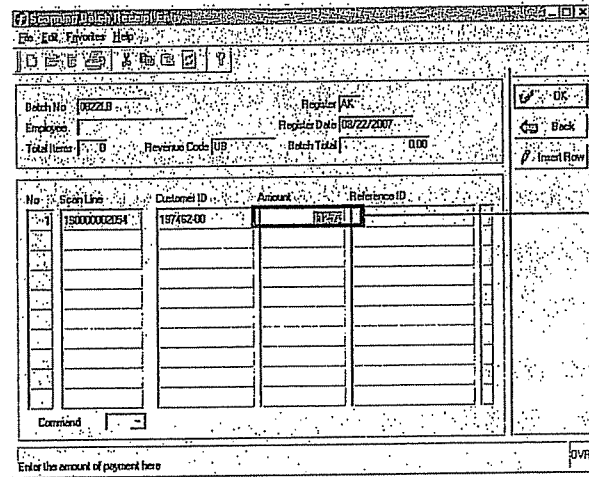
UNCHECK 'Enter check No' And CHECK 'Check Amount'



4. At the Scanning Entry screen, use the bar code scanner and scan the bar code located on the middle right-hand side of the Remittance Copy. If the scanner is not able to be used, type the scan code in. That is located on the upper right-hand side of the bill. The number is 10 digits long. To enter this way, add a '19' to the number sequence. For example, if the remittance copy number reads: **0000002054** then enter it as: **190000002054**.

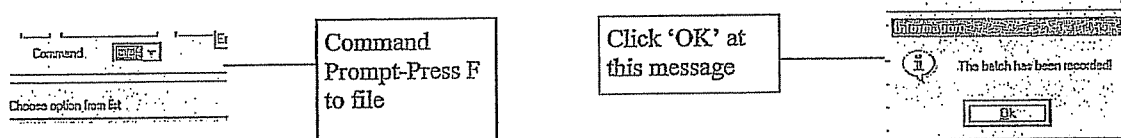


5. Once the barcode is scanned or entered, enter the amount of the payment. The system will populate that field automatically, but normally the amount of the bill and payment received do not match. If the amount is the same, then press tab. If the amount differs, type in the correct amount and press tab. The next bill in the deposit can be scanned.

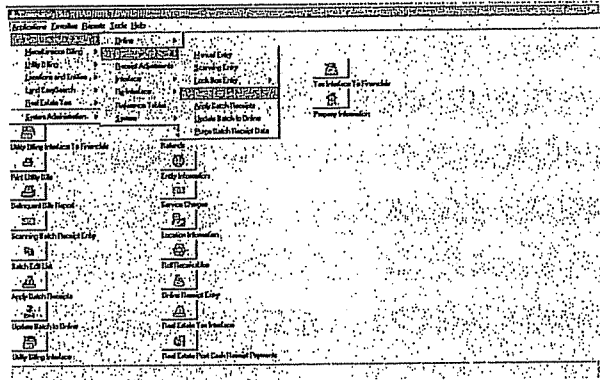


Overwrite if the amount of the payment does not equal this amount. If amount is same, press TAB

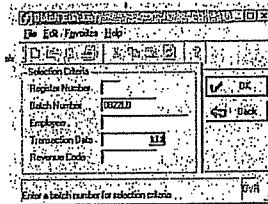
Scan all bills in the deposit. The Batch Total should match the total of the deposit. If it does not arrow through the already scanned receipts and correct any amounts. Once finished, place a 1 in the last line, then press [Enter]. At the Command prompt at the bottom of the screen, press 'F' for File, then press [Enter]. The system will return a message reading the batch has been recorded, click 'OK'.



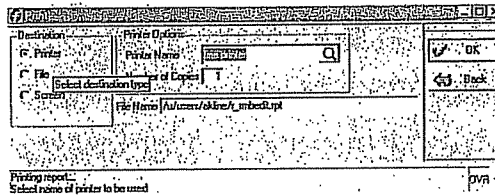
- Run the Batch Edit List. To do this follow the menu path Applications -> Cash Receipts -> Batch -> Batch Edit List ->.



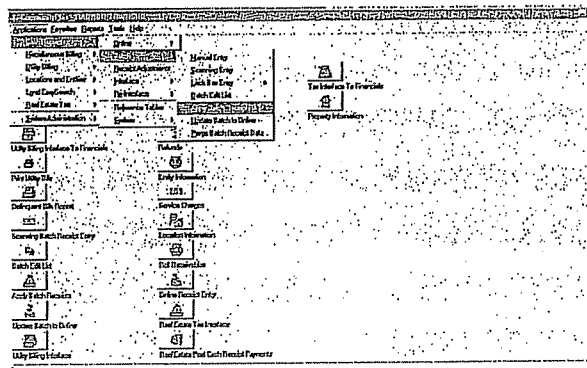
- Enter the batch number of the batch the deposit is for. In the example below, enter 0822LB. Then click 'OK'.



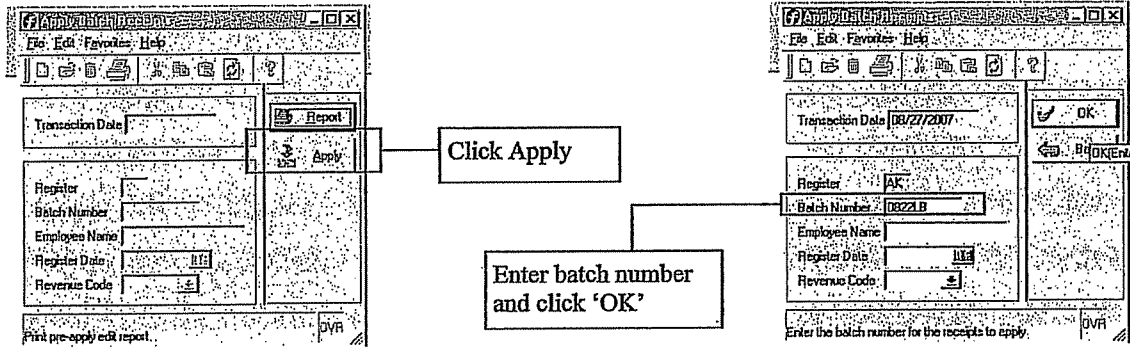
- At the Print selection screen, run the report to the line printer. The system will automatically default to this, click 'OK'. Check the report against the deposit to be sure the amounts are correct.



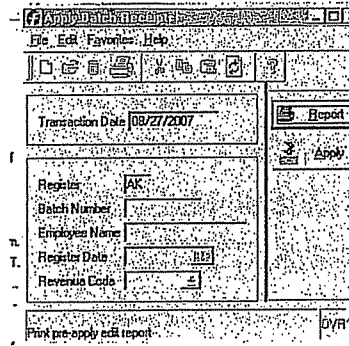
- Next, run the Apply Batch Receipts. Follow the menu path Applications -> Cash Receipts -> Batch -> Apply Batch Receipts.



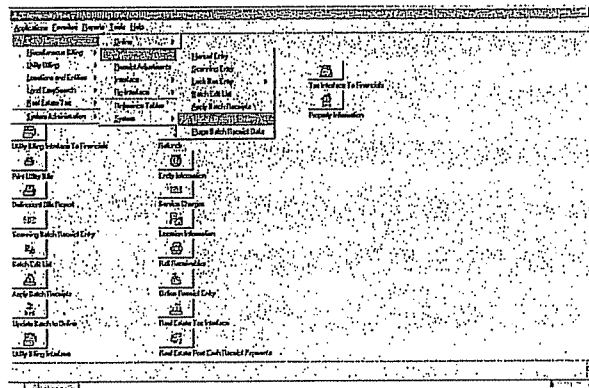
10. Enter the register number and password. At the next screen click 'Apply' and then the batch number and click 'OK' as shown below.



When the system is finished with this step, the screen will look like below. It is important that this step only be run once! Click 'X' at the top right-hand corner!



11. Next, run the Update Batch to Online option. Follow the menu path Applications -> Cash Receipts -> Batch -> Update Batch to Online. Enter initials and password, then [Enter].

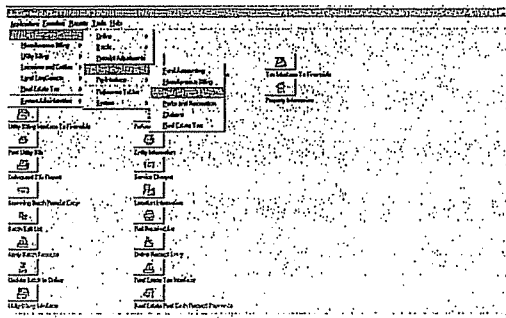


Enter only the batch number at the next screen and click 'OK'. At the next screen, click 'Yes' to run a report. At the printer option screen, report to the computer screen.

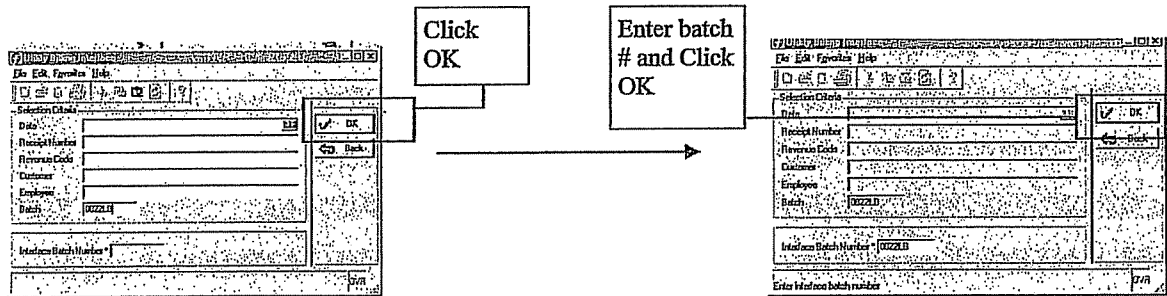
Once the report prints to the screen, it can be viewed here rather than running a paper copy. An example is below. Check the report to be sure the total matches the total of the deposit. Click 'Back' to exit the report screen.

BATCH	DTG	APT_NO	APT_CODE	STY	EMPLOYER	SERVICE NO	CUSTOMER IDENTIFICATION	REFERENCE	AMOUNT
0822LB	1	AK	08	08		AK000121910	082208-08		1,466.13
0822LB	2	AK	08	08		AK000121910	082208-08		0.00

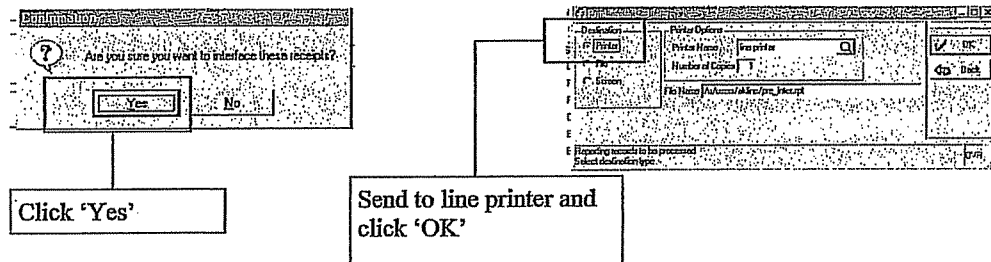
12. Next, run the Interface to Utility Billing step. Follow the menu path Applications -> Cash Receipts -> Interface -> Utility Billing.



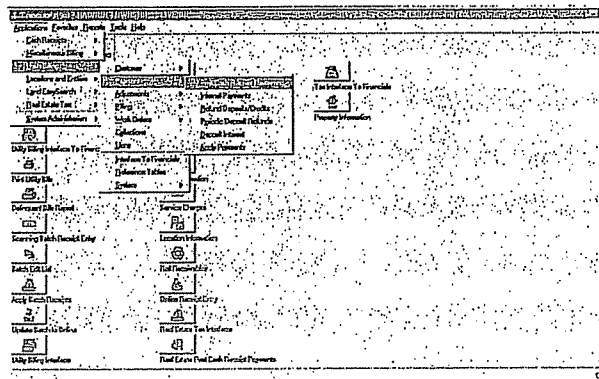
<Tab> to batch number field and enter the batch number. Then click 'OK' or press [Enter] and enter the batch number again. Click 'OK' or press [Enter] again.



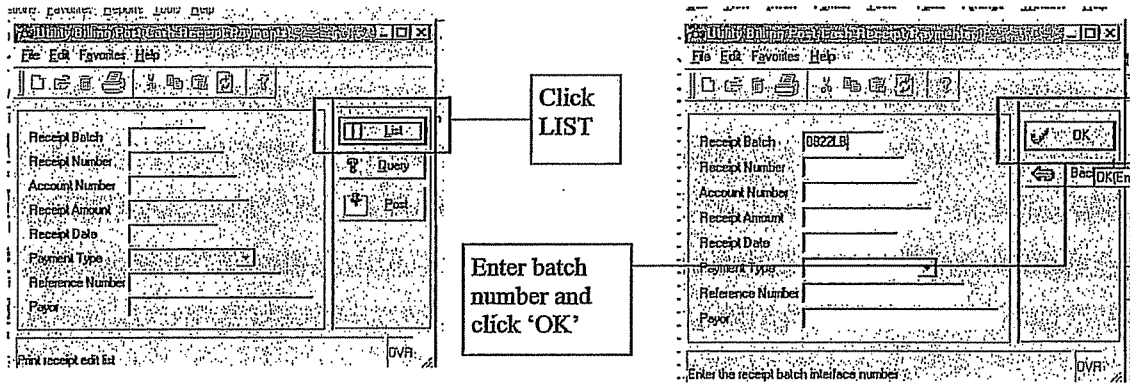
At the confirmation screen, click 'Yes' to interface. At the print choice screen, print the report to the line printer and click 'OK'. Give the report and the deposit to Amy.



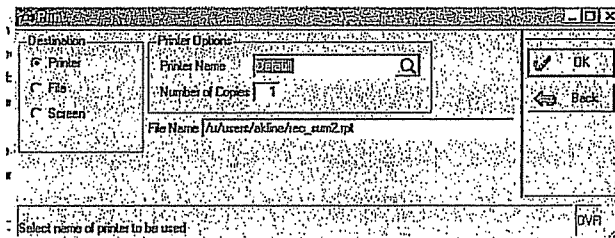
13. Once the report and deposit are returned from Amy, the last step is to post them to the accounts. Follow the menu path Applications -> Utility Billing -> Payments -> Post Cash Receipt Payments.



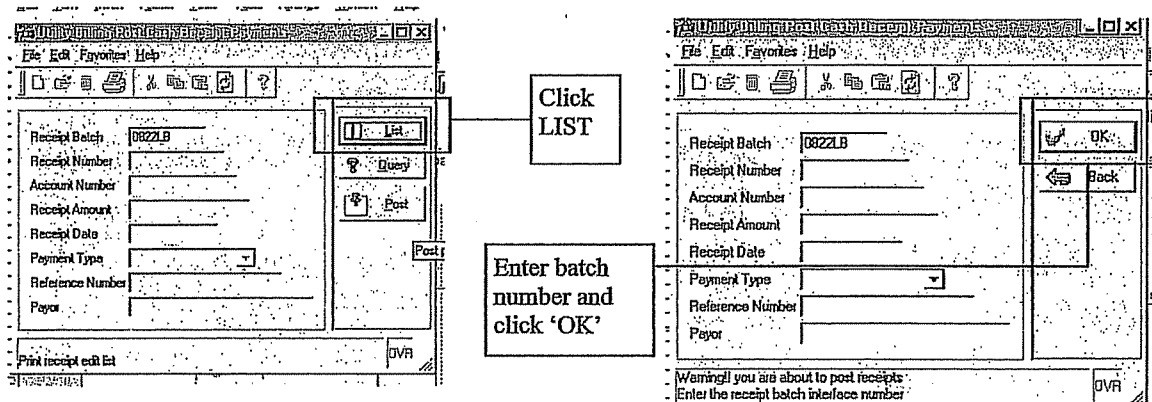
At this screen, click 'List' and enter the batch number of the deposit.



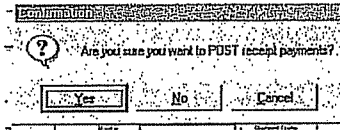
Send the report to the Default printer. Click 'OK' or press [Enter] at this screen.



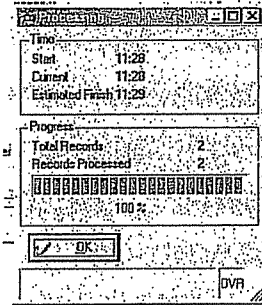
Back at the Post Cash Receipts screen, click 'Post' and enter the batch number. Click 'OK'.



At the confirmation screen, click 'Yes' to post the receipts.



The system will then process the payments and post the to the appropriate customer accounts. When finished, it will return a screen as below. Click 'OK'



Band the deposit slip and receipts together, stamp the deposit slip 'POSTED', and placed in the receipts boxes. The reports should be stapled together and given to Amy.