

2019 FINANCE REPORT

1ST QUARTER

Lower Frederick Township
Profit & Loss
January through December 2018

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	Year to Date 04/02/2019	2019 Budget
Income					
299 · Unclassified Income		0.00	0.00	0.00	0.00
300.00 · Taxes					
300.11 · Esorow	0.00	0.00	1,085.35	-583.35	0.00
301.10 · Real Estate Tax-Current	476,904.97	473,268.67	482,507.30	47,814.00	495,781.00
301.20 · Real Estate Taxes - Prior Year				8,847.40	0.00
301.40 · Real Estate Taxes Delinquent	6,994.40	5,288.44	9,829.48	1,228.60	6,500.00
301.700 · Real Estate - Fire Protection	68,625.52	67,969.99	70,306.73	7,106.48	71,200.00
301.800 · Real Estate - Ambulance	50,833.45	50,347.91	51,330.45	6,044.18	52,740.00
310.10 · Real Estate Transfer Tax	91,855.86	154,731.06	97,284.30	27,186.47	71,000.00
310.21 · Earned Income Tax	775,252.43	794,877.99	800,470.08	214,818.39	798,250.00
310.40 · Local Service Tax	285.34	96.60	118.01	0.00	0.00
Total 300.00 · Taxes	1,476,731.97	1,546,588.66	1,512,731.68	312,472.17	1,495,471.00
320.00 · Licenses and Permits					
321.80 · Comcast	41,380.26	41,320.66	40,243.47	10,511.91	42,000.00
321.82 · Verizon Franchise Fee	62,251.39	61,251.62	58,105.01	14,831.75	60,000.00
320.00 Licenses and Permits - Other	45.00	0.00	0.00	0.00	0.00
Total 320.00 · Licenses and Permits	103,676.65	102,572.18	98,348.48	25,343.66	102,000.00
322.00 · Non Business Licenses & Permits					
322.60 · Street Opening Permit	0.00	0.00	425.00	1,050.00	500.00
Total 322.00 · Non Business Licenses & Permits	0.00	0.00	425.00	1,050.00	500.00
330.00 · Fines and Forfeits					
331.11 · State Police Fines	2,407.33	2,986.41	2,934.54	0.00	2,000.00
331.12 · Fines from Magistrate	4,381.88	1,441.21	4,083.09	411.57	2,750.00
331.13 · Local Fines	130.00	20.00	216.81	30.00	160.00
Total 330.00 · Fines and Forfeits	6,919.21	4,447.62	7,244.44	441.57	4,900.00
340.00 · Interest Income					
341.00 · Checking Acct	655.23	-4,865.14	0.00	0.00	0.00
341.18 · General 4	0.00	660.99	0.00	0.00	0.00
341.19 · General 5	0.00	1,587.51	0.00	0.00	0.00
341.20 · General 11/21/17	0.00	1,717.03	0.00	0.00	0.00
341.21 Interest Storm Water Account	61.62				
340.00 · Interest Income - Other	4,555.23	5,831.40	12,493.95	5,811.71	12,000.00
Total 340.00 · Interest Income	5,172.08	4,931.79	12,493.95	5,811.71	12,000.00
350.00 · Intergovernmental Revenue					
354.03 · Highways and Streets				1,474.00	0.00
355.00 All other State Shared Revenues				0.00	0.00
355.01 · Public Utility	13,792.73	1,427.91	1,613.84	0.00	1,600.00
355.03 · Park Grant	2,165.01	0.00	3,000.00	0.00	0.00
355.05 · Motor Vehicles Fuel Tax	0.00	0.00	200.00	0.00	0.00
355.06 · Police Pension	26,247.87	27,529.52	28,106.33	0.00	28,600.00
355.08 · Alcoholic Beverage License	800.00	800.00	600.00	0.00	800.00
355.09 · recycling	5,108.00	2,251.00	3,621.00	0.00	0.00
355.13 · Foreign Fire Ins.	35,168.03	32,058.46	29,192.55	0.00	32,000.00
Total 350.00 · Intergovernmental Revenue	83,281.84	64,086.89	66,333.72	1,474.00	62,900.00
360.00 · Charges for Services					
361.30 · Zoning & Subdivision & Land Dev	18,123.50	5,178.79	0.00		
361.31 · Subdivision Fees	465.25	11,500.00	-14,948.50	0.00	2,500.00
361.32 · Engineers Fee	0.00	4,699.00	66,239.46	9,464.50	0.00
361.33 · lawyer fees	4,400.00	4,842.00	19,542.48	2,272.09	0.00
361.34 · Hearing Fees	500.00	1,700.00	1,800.00	0.00	1,600.00
362.11 · Accident Report Copies	2,000.00	420.00	209.25	210.00	200.00
362.40 · zoning permits	12,572.35	3,203.12	4,505.00	730.00	2,750.00
362.41 · Building Permits	400.00	29,280.11	20,624.07	6,449.89	40,000.00
362.42 · Registration	1,480.00	625.00	150.00	600.00	250.00
362.43 · Protective Insp Fees-Plumbing	596.00	1,812.16	2,840.00	1,870.00	2,750.00
362.44 · State Fees	8,175.00	352.50	318.15	90.00	300.00
362.45 · Use & Occupancy	100.00	2,900.00	3,200.00	1,300.00	2,250.00
362.46 · Grading Permits	3,616.56	1,800.00	7,761.75	-1,868.25	5,000.00
362.47 · Electric permits	480.00	7,631.40	10,199.50	3,190.00	9,500.00
362.48 · Driveway permits	175.00	2,665.00	1,900.00	-150.00	2,000.00
362.49 · Home occupation permits	4,100.00	225.00	85.00	20.00	175.00
362.50 · building permit applications	3,357.34	5,690.00	7,564.50	2,370.00	9,000.00
362.51 · Mechanical Permits	1,825.00	5,956.00	7,487.50	210.00	6,500.00

Lower Frederick Township
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362.52 · stormwater permits	300.00	3,700.00	100.00	0.00	1,500.00
362.53 · Vendor Permit	100.00	100.00	75.00	0.00	100.00
367.40 · Park-Rentals	1,142.00	1,366.00	1,064.00	369.26	580.00
Total 360.00 · Charges for Services	63,908.00	95,366.08	140,717.16	27,127.48	86,956.00
379.00 · All Other Charges for Service	0.00	0.00	15.00		
380.00 · Miscellaneous Revenue					
380.01 · Miscellaneous Revenue	4,489.93	1,394.65	4,537.38	26.00	1,000.00
380.02 · Sale of Property	3,000.00	0.00	0.00	0.00	500.00
387.00 · Contributions from Private Sect	0.00	0.00	1,400.00	700.00	0.00
380.00 · Miscellaneous Revenue - Other	0.00	0.00	90.00	0.00	0.00
Total 380.00 · Miscellaneous Revenue	7,489.93	1,394.65	6,027.38	726.00	1,500.00
383.12 · Special Assessments Hydrants	0.00	0.00	9,455.27	1,054.68	0.00
391.20 · Comp Loss of Gen Fixed Assots	0.00	0.00	15,346.06	3,615.00	0.00
392.00 · Interfund Operating Transfers	34,763.92	85,509.08	0.00	0.00	0.00
395.00 · Refund of Prior Year Expenditur	17,625.91	9,178.18	3,128.14	603.81	0.00
Total Income	1,793,669.31	1,914,055.13	1,872,265.28	379,719.98	1,766,226.00
Gross Profit	1,793,669.31	1,914,055.13	1,872,265.28	379,719.98	1,766,226.00
Expense					
400 · EXPENDITURES					
401.00 · Executive (Manager)					
401.460 · Manager - Training				0.00	1,500.00
401.390 · Manager - Disability Insurance				9.10	1,292.00
401.380 · Manager - Health Insurance				-12.87	6,603.00
401.300 · Manager - Mileage				0.00	200.00
401.200 · Manager - Supplies				617.20	3,000.00
401.120 · Manager - Salary				48,116.03	78,970.00
483.010 · Manager - Pension				343.85	9,840.00
485.010 · Manager UC				188.99	910.00
486.010 · Manager SS				1,310.03	6,041.00
Total 401.00 Executive (Manager)				60,573.33	108,256.00
400.00 · General Government					
400.11 · Supervisor's Salary	5,625.00	5,625.00	5,156.25	1,406.25	5,625.00
400.19 · Payroll Expenses	1,804.64	1,952.06	2,118.84	978.01	1,700.00
400.20 · Office Supplies	0.00	149.00	303.83	0.00	100.00
400.25 · Flowers and Gifts	100.00	0.00	47.93	0.00	100.00
400.30 · Miscellaneous Expense	1,611.00	172.86	301.00	0.00	275.00
400.36 · Insurance					
400.361 · Property and Equipment Ins	20,535.00	20,534.00	10,130.00	0.00	22,000.00
400.36 · Workers Compensation Insurance				0.00	500.00
400.37 · Liability Insurance	26,737.00	26,958.00	17,588.00	0.00	28,500.00
400.38 · Vehicle Insurance	12,832.00	12,715.00	13,021.00	0.00	13,500.00
400.36 · Insurance - Other	2,055.00	2,580.00	1,934.00	0.00	1,750.00
Total 400.36 · Insurance	62,159.00	61,787.00	42,673.00	0.00	68,250.00
400.42 · Dues and Subscriptions	1,824.00	465.00	4,499.00	2,028.00	3,500.00
400.45 · Contracted Services	630.00	350.00	275.00	5,598.00	500.00
400.46 · Conferences and Seminars	1,080.00	2,751.09	1,931.20	480.00	2,600.00
400.50 · 467 plaN adm	200.00	200.00	0.00	0.00	0.00
486.03 · SS	430.12	430.32	457.57	107.66	430.00
Total 400.00 · General Government	75,363.76	73,882.33	57,763.62	10,597.82	80,980.00
402.31 · Professional Services auditors	6,900.00	8,360.00	10,500.00	0.00	9,000.00
403.00 · Tax Collection					
403.10 · Commission - Berkhelmer	9,683.12	9,905.54	11,228.96	1,952.00	11,000.00
403.11 · Tax Collector Wages	30,707.37	30,048.53	25,151.26	1,192.39	26,000.00
403.20 · Supplies	741.17	784.27	805.04	769.40	1,000.00
403.30 · Other Services & Charges-PVSD	0.00	0.00	85.20	0.00	300.00
403.31 · Professional Services	0.00	0.00	342.00	0.00	0.00
486.04 · SS	2,349.10	2,298.72	1,924.06	91.21	2,300.00
Total 403.00 · Tax Collection	43,380.76	43,037.06	39,536.52	4,005.00	40,600.00
404.00 · Legal Fees					
404.31 · Solicitor/Legal Fees	39,207.10	71,512.10	72,055.86	36,471.44	75,000.00
404.32 · Developers	6,591.77	18,836.15	10,797.36	-558.00	0.00
Total 404.00 · Legal Fees	45,798.87	90,348.25	82,853.24	35,913.44	75,000.00

Lower Frederick Township
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January through December 2018

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405.00 · Secretary/Clerk					
405.11 · Settlement	0.00	37,694.80	0.00	0.00	0.00
405.14 · administrator	0.00	0.00	32,730.00	14,694.00	32,136.00
405.12 · Manager Salary	89,138.33	69,624.96	74,403.73	0.00	0.00
405.13 · Treasurer Wages	20,461.72	21,590.06	26,639.78	9,912.25	25,000.00
405.15 · Training	127.00	0.00	295.00	125.00	500.00
405.20 · Manager Supplies	4,811.83	4,160.66	4,613.29	0.00	0.00
405.21 · WEB Site	531.30	1,272.53	891.87	193.41	1,500.00
405.22 · Operating Equipmnt, Office Tech	1,959.90	9,706.17	5,335.60	3,672.01	7,500.00
405.32 · Telephone	3,363.75	5,159.11	4,405.47	868.91	3,200.00
405.33 · Manager Mileage	86.40	158.98	571.87	0.00	0.00
405.34 · Advertising - Newspaper	3,314.59	4,510.32	4,352.98	1,701.66	4,000.00
405.364 · Workers Comp	434.00	146.00	320.00	80.00	216.00
405.36 · Health Insurance	14,270.79	12,355.03	23,430.64	4,936.45	10,800.00
405.37 · Repairs	0.00	0.00	127.83	0.00	500.00
405.38 · rental	2,337.22	2,452.25	2,393.91	875.05	2,700.00
405.39 · Dis	924.00	374.65	2,390.45	262.52	768.00
405.46 · Manager Training	875.62	200.00	455.86	0.00	0.00
483.06 · Pension	10,643.16	5,243.40	5,960.00	0.00	0.00
485.06 · uc	190.02	389.98	475.00	190.00	1,365.00
486.06 · ss	8,249.53	6,964.89	8,789.03	1,124.09	4,371.00
Total 405.00 · Secretary/Clerk	161,719.06	181,993.69	198,582.31	38,635.35	94,558.00
408.00 · Engineering Services					
408.31 · Engineering Serv.-Township	40,821.58	67,917.04	60,989.19	26,443.25	60,000.00
408.32 · Engineering Serv.-Subdiv. Rev.	12,972.75	33,020.00	14,539.50	13,011.75	0.00
408.33 · Engineering Serv.-Inspections	6,092.50	0.00	0.00	0.00	2,500.00
Total 408.00 · Engineering Services	59,886.83	100,937.04	75,528.69	39,455.00	62,500.00
409.00 · Building					
409.73 · Building Capital Purchases	5,874.00	0.00	17,075.00	0.00	0.00
409.12 · Building-Maintenance Wages	1,143.78	6,180.00	5,864.00	1,190.00	6,250.00
409.20 · Bidg Supplies, Paper Products	2,239.95	1,142.71	458.89	0.00	1,600.00
409.21 · Fire Alarm Sys - Maint & Repair	0.00	2,603.95	2,244.39	651.28	2,000.00
409.24 · Bldg Repairs & Maint.-Electricl	4,270.44	2,937.70	2,144.85	0.00	2,000.00
409.26 · Bidg Repairs & Maint.-Heating	1,612.00	13,116.10	3,435.83	415.00	2,500.00
409.27 · Plumbing	3,344.40	0.00	309.01	0.00	500.00
409.36 · Building Utilities	12,219.72	11,781.22	8,370.83	1,482.19	11,000.00
409.37 · Repair	588.84	824.87	8,899.80	1,938.58	6,500.00
409.46 · Bldg-Contracted Services	8,800.00	4,912.00	3,063.50	300.00	15,000.00
Total 409.00 · Building	40,093.13	43,498.55	51,865.10	5,977.05	47,250.00
410.00 · Public Safety					
410.08 · police legal	0.00	19,999.02	12,401.79	0.00	12,000.00
410.11 · Heart and Lung	1,501.00	1,500.00	1,500.00	0.00	1,500.00
410.12 · Salary of Chief/Superintendent	90,799.26	93,600.14	96,374.14	23,673.75	98,446.00
410.13 · Wages of Police Officers	164,900.76	197,464.37	267,286.90	58,701.17	298,818.00
410.16 · Overtime	3,685.15	1,086.39	1,855.70	0.00	4,000.00
410.20 · Office Supplies-Police	2,792.18	6,128.91	2,709.98	399.22	3,000.00
410.21 · Uniforms-Police	6,657.69	10,674.84	14,425.98	297.00	7,000.00
410.211 · Contractual Uniform Allowance	1,330.95	1,328.41	1,860.25	673.04	1,425.00
410.22 · Weapons-Police	829.52	5,676.18	2,936.17	1,199.77	4,000.00
410.23 · Computer Supplies-Police	400.00	3,525.00	4,076.66	570.00	4,000.00
410.24 · Furniture-Police	0.00	400.00	0.00	0.00	0.00
410.26 · Meet,Tow,Misc	150.00	157.26	604.41	0.00	750.00
410.26 · Data System	6,765.84	10,702.03	5,866.62	0.00	4,000.00
410.27 · Housing and Processing	500.00	700.00	108.00	0.00	1,000.00
410.29 · Operating Equipment	5,466.93	522.79	19,129.94	7,035.97	8,000.00
410.30 · Other Services and Charges	0.00	0.00	1,020.78	51.53	2,000.00
410.32 · Police Department Communication	5,067.24	4,437.72	5,822.32	1,521.24	5,500.00
410.33 · Transportallon Charges-Gas	3,164.70	3,688.59	5,135.11	1,620.11	5,000.00
410.36 · Life Insurance-Police	830.68	1,120.86	1,011.88	149.04	1,500.00
410.361 · Police Liability Insurance	6,314.00	6,500.00	4,342.00	0.00	7,500.00
410.363 · Vehicle Insurance	0.00	0.00	2,221.00	0.00	0.00
410.364 · Workers Comp	10,630.00	11,408.00	10,801.00	2,635.00	13,116.00
410.36 · Health Insurance-Police	24,680.40	15,401.93	19,046.95	10,357.47	21,477.00
410.37 · Repairs&Maintenance Services	7,629.40	989.12	4,261.12	2,436.83	5,000.00

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410.38 · Dental / Vision	4,437.35	3,000.00	4,428.82	2,082.83	4,500.00
410.39 · Disability	3,234.66	3,469.07	3,952.35	1,328.67	3,300.00
410.42 · Dues, Subscriptions, Membership	1,230.00	4,637.47	975.00	795.00	1,200.00
410.46 · Training	2,954.51	662.98	3,558.04	0.00	5,000.00
410.63 · Tactical Response Team	3,000.00	0.00	3,000.00	3,000.00	3,000.00
410.74 · Police Car	0.00	0.00	34,126.00	0.00	12,000.00
483.06 · Pension	80,250.00	82,733.00	59,797.96	0.00	59,753.00
485.06 · UC	285.00	447.54	762.09	254.27	3,640.00
486.06 · SS	19,784.95	22,333.42	23,299.66	6,832.19	29,000.00
Total 410.00 · Public Safety	459,172.07	514,185.03	618,698.82	125,514.10	631,425.00
411.00 · Fire Company					
411.380 · Vehicle Insurance	0.00	0.00	6,025.00	0.00	0.00
411.53 · Fire Company Radio Expense	5,297.74	0.00	5,297.74	5,297.74	0.00
411.14 · Fire Marshall Salary	1,500.00	2,250.00	1,750.00	375.00	1,500.00
411.354 · Fire Company Workers Comp	16,462.00	17,555.00	20,056.00	3,383.00	18,835.00
411.54 · Fireman's Relief Contribution	35,168.03	32,240.91	29,192.55	0.00	36,000.00
411.55 · Fire Company Millage	69,812.75	67,787.34	64,055.70	13,357.51	71,203.00
486.09 · SS	114.94	172.11	162.99	28.68	115.00
411.00 · Fire Company - Other	0.00	0.00	10,792.05	0.00	0.00
Total 411.00 · Fire Company	128,355.46	120,005.36	137,322.03	22,441.93	127,653.00
413.00 · Building Inspector					
413.11 · Consultant	0.00	57,070.69	0.00	0.00	0.00
413.10 · Building/Zoning Salary	29,712.26	5,618.37	67,142.31	14,305.54	55,000.00
413.20 · Zoning Supplies/Seminars	182.00	0.00	58.90	0.00	1,000.00
413.354 · Workers Comp	172.00	92.00	84.00	4.00	0.00
413.530 · DCED State Fee	95.00	824.00	375.00	135.00	500.00
485.07 · Building I UC	3,524.55	138.88	0.00	0.00	100.00
486.07 · SS	0.00	1,541.17	0.00	0.00	0.00
Total 413.00 · Building Inspector	33,685.81	65,285.11	67,660.21	14,444.54	56,600.00
414.00 · Planning and Zoning					
486.14 · Social Security & Medicare	0.00	0.00	19.13	12.75	0.00
414.12 · Zoning Hearing Wages	550.00	150.00	450.00	0.00	800.00
414.14 · Court Stenographer	2,489.25	360.00	1,040.00	0.00	1,500.00
414.20 · P/Z Supplies				0.00	750.00
414.30 · Other Services&Charges	16,338.95	15,300.64	12,292.50	3,000.00	15,000.00
414.31 · P/Z Legal	2,317.04	5,738.50	5,362.52	736.00	3,500.00
414.34 · P/Z Advertising	0.00	306.14	470.04	224.86	1,000.00
414.46 · P/Z Seminars				90.00	200.00
Total 414.00 · Planning and Zoning	21,695.24	21,855.28	19,634.29	4,063.61	22,750.00
415.00 · Emergency Management					
486.15 · Social Security & Medicare	0.00	0.00	28.70	22.31	0.00
415.10 · Emergency Management Salary	0.00	0.00	1,250.00	468.30	2,000.00
415.20 · EM Supplies	0.00	0.00	285.03	0.00	3,500.00
415.30 · Other Services&Charges	0.00	0.00	2,500.00	2,548.00	1,000.00
415.00 · Emergency Management - Other	0.00	155.00	0.00	0.00	0.00
Total 415.00 · Emergency Management	0.00	155.00	4,063.73	3,028.61	6,500.00
420.00 · Health and Human Services					
421.00 · Health Ambulance	51,712.87	50,348.02	47,450.44	9,924.99	52,743.00
421.354 · Workers Comp	1,956.00	928.00	716.00	177.25	881.00
422.00 VNA	0.00	0.00	0.00	0.00	200.00
427.00 · Trash Services	1,785.15	2,129.70	875.00	120.00	600.00
Total 420.00 · Health and Human Services	55,454.02	53,405.72	49,041.44	10,222.24	54,424.00
429.00 · Sewer	0.00	80.00	0.00	0.00	0.00

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	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>Year to Date 04/02/2019</u>	<u>2019 Budget</u>
430.00 · Public Works					
430.20 · Public Works - Supplies	2,438.19	1,728.12	1,588.31	1,367.80	2,500.00
430.26 · Small Tools	2,358.75	481.61	132.45	0.00	1,500.00
430.27 · Technology	155.00	0.00	574.00	98.00	500.00
430.30 · Uniforms	2,872.07	2,226.89	2,206.37	542.61	4,000.00
430.32 · Truck Phones	3,607.90	4,504.79	3,465.77	1,086.65	3,900.00
430.33 · Transportation-Gas	655.98	671.08	417.70	26.52	700.00
430.34 · Transportation-Diesel	8,059.49	8,956.76	13,618.73	4,111.32	20,000.00
430.35 · Health Insurance	52,813.22	22,832.73	17,142.29	7,292.59	16,600.00
430.364 · Worker's comp	10,310.00	9,780.00	7,978.00	2,347.75	11,700.00
430.36 · Public Utility	3,643.87	4,264.72	4,685.85	1,312.54	4,750.00
430.37 · Repairs	2,279.19	42.61	33.40	191.86	1,500.00
430.38 · Other Services	0.00	0.00	129.45	2,090.29	500.00
430.70 · Minor and Major Capital Equip	2,100.00			0.00	25,000.00
430.74 · vehicle capital	0.00	26,463.33	59,283.00	0.00	40,000.00
Total 430.00 · Public Works	91,093.66	81,952.64	111,253.32	20,465.92	133,150.00
432.00 · Ice & Snow Removal					
432.14 · Snow and Ice Materials					
432.12 · Snow pay	4,757.58	2,843.16	8,088.79	0.00	15,000.00
432.14 · Snow and Ice Materials - Other	14,030.57	12,216.62	29,943.01	14,314.17	35,000.00
Total 432.14 · Snow and Ice Materials	18,788.15	15,059.78	38,031.80	14,314.17	50,000.00
432.00 · Ice & Snow Removal - Other	0.00	0.00	1,692.70	0.00	0.00
Total 432.00 · Ice & Snow Removal	18,788.15	15,059.78	39,724.50	14,314.17	50,000.00
433.00 · Traffic Control Devices	9,625.64	8,539.11	9,022.82	726.10	12,000.00
434.00 · Traffic Lighting - PECO	13,079.35	19,420.45	13,055.69	2,891.22	13,500.00
436.00 · Storm Sewers & Drains	0.00	500.00	500.00	0.00	1,500.00
437.00 · Repairs of Tools & Machinery					
437.20 · Machinery/Equip. Supplies	1,057.42	880.90	399.03	157.47	5,000.00
437.26 · Truck Repairs	17,875.54	17,947.89	35,592.43	6,024.55	28,000.00
437.26 · Machinery Repairs	11,580.08	6,959.72	3,297.77	599.97	20,000.00
437.38 · Equipment Rental	0.00	3,329.95	0.00	0.00	0.00
Total 437.00 · Repairs of Tools & Machinery	30,513.04	29,118.46	39,289.23	6,781.99	53,000.00
438.00 · Road & Bridge Maintenance					
438.10 · Highway Maintenance Wages	154,849.66	165,520.80	132,128.66	41,491.55	173,100.00
438.11 · Highway Overtime Wages	13,002.93	16,972.65	14,470.18	11,060.32	11,000.00
438.20 · Roads and Bridges-Contractors	25,039.75	102,964.05	11,368.75	7,433.50	84,000.00
438.21 · Roads and Bridges-Blacktop/Ston	30,757.89	30,932.26	14,146.14	13,305.18	54,000.00
438.22 · Line Painting	11,741.95	11,782.05	0.00	0.00	15,000.00
438.38 · Highway Rentals	337.47	2,427.84	289.63	192.48	15,000.00
438.39 · Disability	1,548.66	1,849.56	1,937.60	524.55	2,500.00
438.45 · Road Contracted Services	10,450.00	3,643.20	8,936.40	4,182.80	4,000.00
448.00 · SBA	0.00	0.00	8,280.00	2,070.00	0.00
483.08 · Pension	18,586.76	19,833.24	20,647.08	5,864.81	22,000.00
485.08 · UC	379.60	308.11	575.90	593.00	2,730.00
486.08 · SS	12,060.60	13,619.83	14,624.70	3,927.69	15,800.00
Total 438.00 · Road & Bridge Maintenance	278,765.27	389,853.59	227,395.04	90,445.88	399,130.00
450 Culture and Recreation					
451.50 Contributions to Organizations	200.00	0.00	0.00	0.00	500.00
Total 450.00 Contributions to Organizations	200.00	0.00	0.00	0.00	500.00
454.00 · Parks					
454.33 · gas	278.44	419.66	646.58	0.00	400.00
454.10 · part time summer help	8,820.00	7,900.00	2,645.00	0.00	10,000.00
454.12 · Park Events	1,816.09	3,761.79	2,462.11	626.49	8,000.00
454.20 · Potty Cleaning	4,814.02	3,455.00	2,605.00	680.00	4,000.00
454.21 · Park Repairs	1,935.26	566.80	249.04	0.00	2,500.00
454.22 · Maint	9,978.30	9,071.95	6,701.25	353.54	10,000.00
454.70 · Park Development	12,634.56	15,229.00	1,134.75	0.00	15,000.00
454.74 · Purchase of Equipment	1,800.68	6,985.70	1,086.89	0.00	17,000.00
485.10- uc				0.00	910.00
486.10- ss				0.00	765.00
Total 454.00 · Parks	42,077.35	47,389.90	17,530.62	1,660.03	66,575.00

Lower Frederick Township
Profit & Loss
January through December 2018

	<u>Jan - Dec 18</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 16</u>	<u>Year to Date 04/02/2019</u>	<u>2019 Budget</u>
466.00 · Library	3,000.00	3,000.00	3,000.00	0.00	3,000.00
471.00 · Loan on Building- Principal	28,083.81	40,420.84	0.00	0.00	0.00
472.00 · Loan on Building-Interest	2,165.25	592.89	0.00	0.00	0.00
480.00 · Miscellaneous Expenses					
488.00 · Social Security Taxes	-3.82	0.00	0.00	0.00	0.00
409.00 · Oltter Misc Exp- Petty Cash	163.13	217.48	143.28	0.00	0.00
480.00 · Miscellaneous Expenses - Other	0.00	1,034.40	0.00	0.00	0.00
Total 480.00 · Miscellaneous Expenses	<u>159.31</u>	<u>1,251.88</u>	<u>143.28</u>	<u>0.00</u>	<u>0.00</u>
491.00 Refund of Prior Year Expenditure	3,150.00	0.00	0.00		
Total 400 · EXPENDITURES	<u>1,652,205.84</u>	<u>1,934,117.96</u>	<u>1,873,965.60</u>	<u>502,157.33</u>	<u>2,149,849.00</u>
481.71 Land	0.00	0.00	0.00		
485.03 · UN	0.00	0.00	0.00		
Total Expense	<u>1,652,205.84</u>	<u>1,934,117.96</u>	<u>1,873,965.60</u>	<u>502,157.33</u>	<u>2,149,849.00</u>
Net Income	<u>141,363.47</u>	<u>-20,062.83</u>	<u>-1,700.22</u>	<u>-122,437.35</u>	<u>-383,623.00</u>

Lower Frederick Township Sewer
Profit & Loss
January through December 2018

	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>Year to Date 04/02/2019</u>	<u>2019 Budget</u>
Ordinary Income/Expense					
Income					
300 · REVENUES					
300.12 · Redeposit		0.00	0.00		
340.00 · Interest Income				3,105.94	10,000.00
341-02 sewer rent al	0.00	0.00	0.00	0.00	0.00
341-03 · Sewer rent	0.00	12.42	0.00	0.00	0.00
341-04 Sewer Tap In 2	242.55	0.00	0.00	0.00	0.00
340.00 · Interest Income - Other	<u>1,976.33</u>	<u>3,162.62</u>	<u>10,626.87</u>	<u>0.00</u>	<u>0.00</u>
Total 340.00 · Interest Income	2,218.88	3,164.94	10,626.87	3,105.94	10,000.00
364.04 · Sewer Rent	765,018.48	779,285.44	768,814.38	197,110.48	765,175.00
364.06 · Sewer Connection / Tapping Fees	5,054.00	0.00	37,026.30	14,810.12	451,400.00
360.00 · Charges for Services		3,000.00	0.00	575.00	1,000.00
364.00 State Capital & Operating Grant					
364.12 Manhole Rehab Grant				<u>0.00</u>	<u>61,948.00</u>
Total 364.00 State Capital & Operating Grant				0.00	61,948.00
380 · Miscellaneous Revenue					
380.00 · Miscellaneous Revenue	-300.09	0.00	524.56	0.00	500.00
380 Miscellaneous Revenue - Other	<u>-0.09</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 380 · Miscellaneous Revenue	-300.18	0.00	524.56	0.00	500.00
390 · Interfund Transfers In					
392.00 · Transfers	220,752.61	202,727.94	0.00	0.00	0.00
392.01 Transfer from Capital Reserve	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 390 · Interfund Transfers In	220,752.61	202,727.94	0.00	0.00	0.00
393.00 Proceeds of Long Term Debt				0.00	0.00
300 · REVENUES - Other	<u>0.14</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 300 · REVENUES	<u>992,743.93</u>	<u>988,178.32</u>	<u>816,992.10</u>	<u>215,601.54</u>	<u>1,290,023.00</u>
Total Income	992,743.93	988,178.32	816,992.10	215,601.54	1,290,023.00
Expense					
400 · EXPENDITURES					
400.00 · General Government					
404.31 - Solicitor/Legal Fees				0.00	0.00
408.31 · Engineering Services		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 400.00 · General Government		0.00	0.00	0.00	0.00
429.00 · Sewer					
429.08 · Engineering					
429.08a · Sanitary Line Expansion		0.00	3,245.00	1,595.25	2,000.00
429.08 · Engineering - Other	<u>18,169.16</u>	<u>20,008.71</u>	<u>12,617.85</u>	<u>10,410.96</u>	<u>40,000.00</u>
Total 429.08 · Engineering	18,169.16	20,008.71	15,762.85	12,006.21	42,000.00
429.11 · Clerk	32,709.90	50,740.00	29,760.10	0.00	32,138.00
429.12 · Testing	14,400.00	14,200.00	36,224.00	3,900.00	15,600.00
429.13 · Sewer Plant Operator	0.00	0.00	37,510.46	0.00	62,000.00
429.140 - Testing, Non-Contracted Svcs				0.00	12,000.00
429.160 - Sewer Plant - Overtime				0.00	6,600.00
429.170 · Medical Insurance	0.00	0.00	9,929.99	6,133.67	30,600.00
429.20 · Supplies, Lab and Office	10,744.53	12,022.70	13,094.24	597.84	11,500.00
429.21 · Chemicals	36,072.39	23,320.05	29,041.11	12,177.01	23,000.00
429.300 - Fules, Gas & Diesel				0.00	500.00
429.26 · Small Tools	0.00	87.47	156.99	72.79	500.00
429.31 · Legal	9,289.81	14,433.54	10,764.60	3,725.05	10,000.00
429.312 - Professional Fees - Sond Study				0.00	25,000.00
429.313 · Manhole Repairs & Maintenance	0.00	730.65	0.00	0.00	61,948.00
429.32 · Phones	530.37	547.74	1,166.69	328.23	1,250.00
429.34 · Advertising	1,628.28	0.00	954.76	47.06	700.00
429.35 · Insurance and Bonding	6,316.65	21,387.65	10,774.00	0.00	7,500.00
429.36 · Utilities	19,279.66	17,316.20	31,946.01	14,346.69	25,000.00
429.37 · Repairs and Maintenance	18,996.41	11,950.48	20,631.10	12,692.05	78,000.00
429.38 · Equipment Rental	450.00	700.00	0.00	0.00	1,000.00
429.39 · Disability Insurance	910.24	707.76	730.96	508.15	1,600.00
429.40 · Information Technology	3,091.75	2,235.86	1,843.74	0.00	3,000.00
429.41 - Permits				0.00	500.00
429.46 · Sludge Hauling	31,163.64	34,459.90	99,614.78	23,429.65	90,000.00
429.46 · Training & Licensing	490.00	570.00	1,718.00	0.00	1,500.00
429.661 · Sewer Capital Imprv., Engineer	0.00	0.00	0.00	57,648.22	75,000.00

Lower Frederick Township Sewer
Profit & Loss
January through December 2018

	<u>Jan - Dec 16</u>	<u>Jan - Dec 17</u>	<u>Jan - Dec 18</u>	<u>Year to Date 04/02/2019</u>	<u>2018 Budget</u>
429.72 · Sewer Capital Improvement	0.00	0.00	0.00	0.00	0.00
429.80 · Depreciation Expense	53,655.22	57,790.00	68,185.08	0.00	0.00
429.90 · Bank Charge	0.00	0.00	60.00	0.00	100.00
429.00 · Sewer - Other	380.00	188.91	0.00	0.00	0.00
Total 429.00 · Sewer	<u>258,178.01</u>	<u>283,407.62</u>	<u>419,766.36</u>	<u>147,610.42</u>	<u>618,534.00</u>
470.00 · Debt Service		400,000.00	0.00		
471.00 · Debt Principle					
471.30 · Debt Principal	0.00	0.00	405,000.00	0.00	287,000.00
Total 471.00 · Debt Principle	<u>0.00</u>	<u>0.00</u>	<u>405,000.00</u>	<u>0.00</u>	<u>287,000.00</u>
472.00 · Debt Interest					
472.30 · Interest	1,260.67	36,080.13	155,801.13	0.00	288,000.00
Total 472.00 · Debt Interest	<u>1,260.67</u>	<u>36,080.13</u>	<u>155,801.13</u>	<u>0.00</u>	<u>288,000.00</u>
491.00 · Refunds of Prior Year Revenues	0.00	274.34	0.00	0.00	
492.00 · Interfund Operating Transfers					
492.01 · Transfer to General Fund	34,763.92	85,509.08	0.00	0.00	0.00
492.00 · Interfund Operating Transfers - Other	0.00	0.00	0.00	0.00	0.00
Total 492.00 · Interfund Operating Transfers	<u>34,763.92</u>	<u>85,509.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
400 · EXPENDITURES - Other		504.17	0.00	0.00	0.00
Total 400 · EXPENDITURES	<u>294,202.60</u>	<u>805,775.34</u>	<u>980,567.49</u>	<u>147,610.42</u>	<u>1,193,534.00</u>
480 · Misc Expenditures/Expenses					
480.00 · Miscellaneous Expenses	0.00	0.00	90.00		
483.01 Sewer Pension	3,852.74	0.00	0.00	1,315.92	7,440.00
485.01 · Sewer unemployment	138.08	97.50	190.00	0.00	1,400.00
486.01 · Sewer S S	2,502.30	3,881.62	5,109.03	0.00	7,201.00
Total 480 · Misc Expenditures/Expenses	<u>6,293.12</u>	<u>3,979.12</u>	<u>5,389.03</u>	<u>1,315.92</u>	<u>16,041.00</u>
69800 Uncategorized Expenses	149.99	0.00	0.00		
Total Expense	<u>300,646.71</u>	<u>809,754.46</u>	<u>985,956.52</u>	<u>148,926.34</u>	<u>1,209,575.00</u>
Net Ordinary Income	<u>692,098.22</u>	<u>178,423.86</u>	<u>-168,964.42</u>	<u>66,675.20</u>	<u>80,448.00</u>
Other Income/Expense					
Other Expense					
482.00 · Loss on Old Sewer Plant	0.00	0.00	105,833.33	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>105,833.33</u>	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>-105,833.33</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>692,098.22</u>	<u>178,423.86</u>	<u>-274,797.75</u>	<u>66,675.20</u>	<u>80,448.00</u>