

**Lower Frederick Township**  
**Balance Sheet - General Fund**  
As of June 21, 2019

	Jun 21, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	845,474.99
104.02 · Victory Bank Payroll Acct 1559	32,308.40
104.04 · Victory Bank General Capital	94,968.90
104.05 · Victory Bank Hydrant	16,918.27
<b>Total 104 · Victory Bank</b>	<b>989,670.56</b>
100 · UNB Bank	
108.02 · Univest Storm Water Account	9,210.27
<b>Total 100 · UNB Bank</b>	<b>9,210.27</b>
101.2 · Univest General	36,024.90
101.4 · Univest Escrow Checking Account	1,004.52
107 · Developer Escrow Accounts	
107.11 · Cihocki/Prestige Property Part.	4,298.00
107.10 · Village By The Pond	9,356.50
107.09 · Village By The Pond Construct	50,000.00
107.08 · Sacks & Sons Inc	2,749.25
107.07 · Construction B Team Investments	75,592.33
107.06 · D.R. Horton, Inc.	1,431.59
107.01 · Metropolitan Develop Group	2,673.96
107.02 · Scott Dressel	17,386.98
107.04 · Reiter-B Team Investments LLC	1,002.76
<b>Total 107 · Developer Escrow Accounts</b>	<b>164,491.37</b>
109.00 · CD general	
109.17 · Sonabank - 12/7/2020	100,000.00
109.16 · Sonabank - 6/5/2020	100,000.00
109.15 · First Internet Bank - 12/7/2020	100,000.00
109.14 · First Internet Bank - 6/5/2020	100,000.00
109.13 · Victory CD 11/25/2019 Strmwater	9,831.52
109.06 · CD Victory Bank, mat 12/4/19	247,950.65
<b>Total 109.00 · CD general</b>	<b>657,782.17</b>
<b>Total Checking/Savings</b>	<b>1,858,183.79</b>
<b>Accounts Receivable</b>	
120.00 · Accounts Receivable	7,448.00
<b>Total Accounts Receivable</b>	<b>7,448.00</b>
<b>Other Current Assets</b>	
130.00 · Due from Other Funds	
130.06 · Due from Sewer Fund	21,494.20
<b>Total 130.00 · Due from Other Funds</b>	<b>21,494.20</b>
<b>Total Other Current Assets</b>	<b>21,494.20</b>
<b>Total Current Assets</b>	<b>1,887,125.99</b>
<b>TOTAL ASSETS</b>	<b>1,887,125.99</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
200.00 · Accounts Payable	48,387.17
<b>Total Accounts Payable</b>	<b>48,387.17</b>
<b>Other Current Liabilities</b>	
248 · Developer Escrow Account	165,491.37

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Accrual Basis

**Lower Frederick Township**  
**Balance Sheet - General Fund**  
As of June 21, 2019

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	Jun 21, 19
230.4 · AFLAC	70.68
210.00 · Payroll Liabilities	
215.00 · Police Retirement Pension	163.09
<b>Total 210.00 · Payroll Liabilities</b>	<b>163.09</b>
230.01 · FSA Payable- Maxey	-63.04
230.02 · FSA Payable- Milligan	-0.40
230.03 · FSA Payable- Twardowski	-0.18
<b>Total Other Current Liabilities</b>	<b>165,661.52</b>
<b>Total Current Liabilities</b>	<b>214,048.69</b>
<b>Total Liabilities</b>	<b>214,048.69</b>
<b>Equity</b>	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,019.27
Net Income	180,884.69
<b>Total Equity</b>	<b>1,673,077.30</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,887,125.99</b>

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual General Fund**  
 January 1 through June 21, 2019

	Jan 1 - Jun 21, 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.00 · Taxes</b>				
300.11 · Escrow	-583.35	0.00	-583.35	100.0%
301.10 · Real Estate Tax-Current	447,654.00	495,781.00	-48,127.00	90.3%
301.20 · Real Estate Taxes-Prior Year	8,847.40	0.00	8,847.40	100.0%
301.40 · Real Estate Taxes Delinquent	3,200.33	6,500.00	-3,299.67	49.2%
301.700 · Real Estate - Fire Protection	64,335.48	71,200.00	-6,864.52	90.4%
301.800 · Real Estate - Ambulance	48,720.18	52,740.00	-4,019.82	92.4%
310.10 · Real Estate Transfer Tax	53,899.02	71,000.00	-17,100.98	75.9%
310.21 · Earned Income Tax	408,225.68	798,250.00	-390,024.32	51.1%
<b>Total 300.00 · Taxes</b>	<b>1,034,298.74</b>	<b>1,495,471.00</b>	<b>-461,172.26</b>	<b>69.2%</b>
<b>320.00 · Licenses and Permits</b>				
321.80 · Comcast	20,311.45	42,000.00	-21,688.55	48.4%
321.82 · Verizon Franchise Fee	28,798.15	60,000.00	-31,201.85	48.0%
<b>Total 320.00 · Licenses and Permits</b>	<b>49,109.60</b>	<b>102,000.00</b>	<b>-52,890.40</b>	<b>48.1%</b>
<b>322.00 · Non Business Licenses &amp; Permits</b>				
322.50 · Street Opening Permit	1,275.00	500.00	775.00	255.0%
<b>Total 322.00 · Non Business Licenses &amp; Permits</b>	<b>1,275.00</b>	<b>500.00</b>	<b>775.00</b>	<b>255.0%</b>
<b>330.00 · Fines and Forfeits</b>				
331.11 · State Police Fines	1,468.59	2,000.00	-531.41	73.4%
331.12 · Fines from Magistrate	1,595.28	2,750.00	-1,154.72	58.0%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
<b>Total 330.00 · Fines and Forfeits</b>	<b>3,103.87</b>	<b>4,900.00</b>	<b>-1,796.13</b>	<b>63.3%</b>
<b>340.00 · Interest Income</b>				
	10,652.08	12,000.00	-1,347.92	88.8%
<b>350.00 · Intergovernmental Revenue</b>				
354.03 · Highways & Streets	1,474.00	0.00	1,474.00	100.0%
355.01 · Public Utility	0.00	1,600.00	-1,600.00	0.0%
355.06 · Police Pension	0.00	28,500.00	-28,500.00	0.0%
355.08 · Alcoholic Beverage License	0.00	800.00	-800.00	0.0%
355.09 · recycling	3,520.60	0.00	3,520.60	100.0%
355.13 · Foreign Fire Ins.	0.00	32,000.00	-32,000.00	0.0%
<b>Total 350.00 · Intergovernmental Revenue</b>	<b>4,994.60</b>	<b>62,900.00</b>	<b>-57,905.40</b>	<b>7.9%</b>
<b>360.00 · Charges for Services</b>				
361.31 · Subdivision Fees	0.00	2,500.00	-2,500.00	0.0%
361.32 · Engineers Fee	8,268.00	0.00	8,268.00	100.0%
361.33 · lawyer fees	847.09	0.00	847.09	100.0%
361.34 · Hearing Fees	0.00	1,600.00	-1,600.00	0.0%
362.11 · Accident Report Copies	433.95	200.00	233.95	217.0%
362.40 · zoning permits	1,910.00	2,750.00	-840.00	69.5%
362.41 · Building Permits	14,589.77	40,000.00	-25,410.23	36.5%
362.42 · Registration	1,800.00	250.00	1,550.00	720.0%
362.43 · Protective Insp Fees-Plumbing	3,580.00	2,750.00	830.00	130.2%
362.44 · State Fees	193.50	300.00	-106.50	64.5%
362.45 · Use & Occupancy	2,175.00	2,250.00	-75.00	96.7%
362.46 · Grading Permits	1,206.75	5,000.00	-3,793.25	24.1%
362.47 · Electric permits	6,461.90	9,500.00	-3,038.10	68.0%
362.48 · Driveway permits	75.00	2,000.00	-1,925.00	3.8%
362.49 · Home occupation permits	40.00	175.00	-135.00	22.9%
362.50 · building permit applications	5,070.00	9,000.00	-3,930.00	56.3%
362.51 · Mechanical Permits	1,995.00	6,500.00	-4,505.00	30.7%
362.52 · stormwater permits	0.00	1,500.00	-1,500.00	0.0%
362.53 · Vendor Permit	0.00	100.00	-100.00	0.0%
367.40 · Park-Rentals	596.00	580.00	16.00	102.8%
<b>Total 360.00 · Charges for Services</b>	<b>49,241.96</b>	<b>86,955.00</b>	<b>-37,713.04</b>	<b>56.6%</b>
<b>380.00 · Miscellaneous Revenue</b>				
380.01 · Miscellaneous Revenue	26.00	1,000.00	-974.00	2.6%
380.02 · Sale of Property	0.00	500.00	-500.00	0.0%
387.00 · Contributions from Private Sect	3,200.00	0.00	3,200.00	100.0%
<b>Total 380.00 · Miscellaneous Revenue</b>	<b>3,226.00</b>	<b>1,500.00</b>	<b>1,726.00</b>	<b>215.1%</b>
383.12 · Special Assessments Hydrants	9,302.58	0.00	9,302.58	100.0%
391.20 · Comp Loss of Gen Fixed Assets	3,615.00	0.00	3,615.00	100.0%
395.00 · Refund of Prior Year Expenditur	603.81	0.00	603.81	100.0%
<b>Total Income</b>	<b>1,169,423.24</b>	<b>1,766,226.00</b>	<b>-596,802.76</b>	<b>66.2%</b>

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual General Fund**  
 January 1 through June 21, 2019

	Jan 1 - Jun 21, 19	Budget	\$ Over Budget	% of Budget
<b>Gross Profit</b>	1,169,423.24	1,766,226.00	-596,802.76	66.2%
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>401.00 · Executive (Manager)</b>				
401.460 · Manager Training	0.00	1,500.00	-1,500.00	0.0%
401.390 · Manager - Disability Insurance	9.10	1,292.00	-1,282.90	0.7%
401.360 · Manager - Health Insurance	-12.87	6,503.00	-6,515.87	-0.2%
401.300 · Manager Mileage	0.00	200.00	-200.00	0.0%
401.200 · Manager Supplies	969.39	3,000.00	-2,030.61	32.3%
401.120 · Manager Salary	20,917.29	78,970.00	-58,052.71	26.5%
483.010 · Manager Pension	343.85	9,840.00	-9,496.15	3.5%
485.010 · Manager, UC	909.95	910.00	-0.05	100.0%
486.010 · Manager SS	1,594.99	6,041.00	-4,446.01	26.4%
<b>Total 401.00 · Executive (Manager)</b>	<b>24,731.70</b>	<b>108,256.00</b>	<b>-83,524.30</b>	<b>22.8%</b>
<b>400.00 · General Government</b>				
400.11 · Supervisor's Salary	2,812.50	5,625.00	-2,812.50	50.0%
400.19 · Payroll Expenses	1,373.21	1,700.00	-326.79	80.8%
400.20 · Office Supplies	0.00	100.00	-100.00	0.0%
400.25 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
400.30 · Miscellaneous Expense	0.00	275.00	-275.00	0.0%
<b>400.35 · Insurance</b>				
400.351 · Property and Equipment Ins	0.00	22,000.00	-22,000.00	0.0%
400.36 · Worker's Compensation Insurance	0.00	500.00	-500.00	0.0%
400.37 · Liability Insurance	0.00	28,500.00	-28,500.00	0.0%
400.38 · Vehicle Insurance	0.00	13,500.00	-13,500.00	0.0%
400.35 · Insurance - Other	216.00	1,750.00	-1,534.00	12.3%
<b>Total 400.35 · Insurance</b>	<b>216.00</b>	<b>66,250.00</b>	<b>-66,034.00</b>	<b>0.3%</b>
400.42 · Dues and Subscriptions	2,028.00	3,500.00	-1,472.00	57.9%
400.45 · Contracted Services	61,915.50	500.00	61,415.50	12,383.1%
400.46 · Conferences and Seminars	803.58	2,500.00	-1,696.42	32.1%
486.03 · SS	215.14	430.00	-214.86	50.0%
<b>Total 400.00 · General Government</b>	<b>69,363.93</b>	<b>80,980.00</b>	<b>-11,616.07</b>	<b>85.7%</b>
<b>402.31 · Professional Services auditors</b>	<b>9,250.00</b>	<b>9,000.00</b>	<b>250.00</b>	<b>102.8%</b>
<b>403.00 · Tax Collection</b>				
403.10 · Commission - Berkheimer	4,720.96	11,000.00	-6,279.04	42.9%
403.11 · Tax Collector Wages	19,185.11	26,000.00	-6,814.89	73.8%
403.20 · Supplies	769.40	1,000.00	-230.60	76.9%
403.30 · Other Services & Charges-PVSD	0.00	300.00	-300.00	0.0%
486.04 · SS	1,467.65	2,300.00	-832.35	63.8%
<b>Total 403.00 · Tax Collection</b>	<b>26,143.12</b>	<b>40,600.00</b>	<b>-14,456.88</b>	<b>64.4%</b>
<b>404.00 · Legal Fees</b>				
404.31 · Solicitor/Legal Fees	54,953.93	75,000.00	-20,046.07	73.3%
404.32 · Developers	4,914.05	0.00	4,914.05	100.0%
<b>Total 404.00 · Legal Fees</b>	<b>59,867.98</b>	<b>75,000.00</b>	<b>-15,132.02</b>	<b>79.8%</b>
<b>405.00 · Secretary/Clerk</b>				
405.14 · administrator	22,110.00	32,136.00	-10,026.00	68.8%
405.13 · Treasurer Wages	17,313.50	25,000.00	-7,686.50	69.3%
405.15 · Training	457.44	500.00	-42.56	91.5%
405.21 · WEB Site	494.11	1,500.00	-1,005.89	32.9%
405.22 · Operating Equipmnt, Office Tech	5,043.99	7,500.00	-2,456.01	67.3%
405.32 · Telephone	1,410.69	3,200.00	-1,789.31	44.1%
405.34 · Advertising - Newspaper	2,728.62	4,000.00	-1,271.38	68.2%
405.354 · Workers Comp	153.08	216.00	-62.92	70.9%
405.36 · Health Insurance	5,876.45	10,800.00	-4,923.55	54.4%
405.37 · Repairs	0.00	500.00	-500.00	0.0%
405.38 · rental	875.05	2,700.00	-1,824.95	32.4%
405.39 · Dis	393.78	768.00	-374.22	51.3%
485.05 · uc	455.00	1,365.00	-910.00	33.3%
486.05 · ss	1,691.41	4,371.00	-2,679.59	38.7%
<b>Total 405.00 · Secretary/Clerk</b>	<b>59,003.12</b>	<b>94,556.00</b>	<b>-35,552.88</b>	<b>62.4%</b>
<b>408.00 · Engineering Services</b>				
408.31 · Engineering Serv.-Township	37,151.00	60,000.00	-22,849.00	61.9%
408.32 · Engineering Serv.-Subdiv. Rev.	20,383.50	0.00	20,383.50	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%
<b>Total 408.00 · Engineering Services</b>	<b>57,557.75</b>	<b>62,500.00</b>	<b>-4,942.25</b>	<b>92.1%</b>

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual General Fund**  
 January 1 through June 21, 2019

	Jan 1 - Jun 21, 19	Budget	\$ Over Budget	% of Budget
<b>409.00 · Building</b>				
409.12 · Building-Maintenance Wages	1,820.00	6,250.00	-4,430.00	29.1%
409.20 · Bldg Supplies, Paper Products	46.60	1,500.00	-1,453.40	3.1%
409.21 · Fire Alarm Sys - Maint & Repair	1,112.76	2,000.00	-887.24	55.6%
409.24 · Bldg Repairs & Maint.-Electricl	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	830.00	2,500.00	-1,670.00	33.2%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	6,612.75	11,000.00	-4,387.25	60.1%
409.37 · Repair	1,946.57	6,500.00	-4,553.43	29.9%
409.45 · Bldg-Contracted Services	300.00	15,000.00	-14,700.00	2.0%
<b>Total 409.00 · Building</b>	<b>12,668.68</b>	<b>47,250.00</b>	<b>-34,581.32</b>	<b>26.8%</b>
<b>410.00 · Public Safety</b>				
410.08 · police legal	2,733.50	12,000.00	-9,266.50	22.8%
410.11 · Heart and Lung	0.00	1,500.00	-1,500.00	0.0%
410.12 · Salary of Chief/Superintendent	46,268.81	99,446.00	-53,177.19	46.5%
410.13 · Wages of Police Officers	106,673.07	298,818.00	-192,144.93	35.7%
410.15 · Overtime	0.00	4,000.00	-4,000.00	0.0%
410.20 · Office Supplies-Police	510.30	3,000.00	-2,489.70	17.0%
410.21 · Uniforms-Police	732.75	7,000.00	-6,267.25	10.5%
410.211 · Contractual Uniform Allowance	1,071.78	1,425.00	-353.22	75.2%
410.22 · Weapons-Police	1,452.22	4,000.00	-2,547.78	36.3%
410.23 · Computer Supplies-Police	1,140.00	4,000.00	-2,860.00	28.5%
410.25 · Meet,Tow,Misc	110.23	750.00	-639.77	14.7%
410.26 · Data System	0.00	4,000.00	-4,000.00	0.0%
410.27 · Housing and Processing	0.00	1,000.00	-1,000.00	0.0%
410.29 · Operating Equipment	7,577.71	8,000.00	-422.29	94.7%
410.30 · Other Services and Charges	1,882.50	2,000.00	-117.50	94.1%
410.32 · Police Department Communication	2,708.98	5,500.00	-2,791.02	49.3%
410.33 · Transportation Charges-Gas	2,432.33	5,000.00	-2,567.67	48.6%
410.35 · Life Insurance-Police	149.04	1,500.00	-1,350.96	9.9%
410.351 · Police Liability Insurance	0.00	7,500.00	-7,500.00	0.0%
410.354 · Workers Comp	5,034.65	13,116.00	-8,081.35	38.4%
410.36 · Health Insurance-Police	15,626.41	21,477.00	-5,850.59	72.8%
410.37 · Repairs&Maintenance Services	3,381.21	5,000.00	-1,618.79	67.6%
410.38 · Dental / Vision	2,462.83	4,500.00	-2,037.17	54.7%
410.39 · Disability	2,044.33	3,300.00	-1,255.67	61.9%
410.42 · Dues, Subscriptions, Membership	795.00	1,200.00	-405.00	66.3%
410.46 · Training	740.00	5,000.00	-4,260.00	14.8%
410.53 · Tactical Response Team	3,000.00	3,000.00	0.00	100.0%
410.74 · Police Car	0.00	12,000.00	-12,000.00	0.0%
483.06 · Pension	0.00	59,753.00	-59,753.00	0.0%
485.06 · UC	3,640.00	3,640.00	0.00	100.0%
486.06 · SS	10,893.10	29,000.00	-18,106.90	37.6%
<b>Total 410.00 · Public Safety</b>	<b>223,060.75</b>	<b>631,425.00</b>	<b>-408,364.25</b>	<b>35.3%</b>
<b>411.00 · Fire Company</b>				
411.53 · Fire Company Radio Expense	5,297.74	0.00	5,297.74	100.0%
411.14 · Fire Marshall Salary	750.00	1,500.00	-750.00	50.0%
411.354 · Fire Company Workers Comp	6,268.00	18,835.00	-12,567.00	33.3%
411.54 · Fireman's Relief Contribution	0.00	36,000.00	-36,000.00	0.0%
411.55 · Fire Company Millage	70,586.51	71,203.00	-616.49	99.1%
486.09 · SS	57.36	115.00	-57.64	49.9%
<b>Total 411.00 · Fire Company</b>	<b>82,959.61</b>	<b>127,653.00</b>	<b>-44,693.39</b>	<b>65.0%</b>
<b>413.00 · Building Inspector</b>				
413.10 · Building/Zoning Salary	31,441.50	55,000.00	-23,558.50	57.2%
413.20 · Zoning Supplies/Seminars	0.00	1,000.00	-1,000.00	0.0%
413.354 · Workers Comp	7.65	0.00	7.65	100.0%
413.530 · DCED State Fee	135.00	500.00	-365.00	27.0%
485.07 · Building I UC	0.00	100.00	-100.00	0.0%
<b>Total 413.00 · Building Inspector</b>	<b>31,584.15</b>	<b>56,600.00</b>	<b>-25,015.85</b>	<b>55.8%</b>
<b>414.00 · Planning and Zoning</b>				
414.12 · Zoning Hearing Wages	0.00	800.00	-800.00	0.0%
414.14 · Court Stenographer	0.00	1,500.00	-1,500.00	0.0%
414.20 · P/Z Supplies	0.00	750.00	-750.00	0.0%
414.30 · Other Services&Charges	9,973.06	15,000.00	-5,026.94	66.5%
414.31 · P/Z Legal	823.50	3,500.00	-2,676.50	23.5%
414.34 · P/Z Advertising	224.86	1,000.00	-775.14	22.5%
414.46 · P/Z Seminars	90.00	200.00	-110.00	45.0%
<b>Total 414.00 · Planning and Zoning</b>	<b>11,111.42</b>	<b>22,750.00</b>	<b>-11,638.58</b>	<b>48.8%</b>
<b>415.00 · Emergency Management</b>				

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual General Fund**  
**January 1 through June 21, 2019**

	Jan 1 - Jun 21, 19	Budget	\$ Over Budget	% of Budget
486.15 · Social Security & Medicare	73.33	0.00	73.33	100.0%
415.10 · Emergency Management Salary	958.31	2,000.00	-1,041.69	47.9%
415.20 · EM Supplies	0.00	3,500.00	-3,500.00	0.0%
415.30 · Other Services&Charges	2,596.00	1,000.00	1,596.00	259.6%
<b>Total 415.00 · Emergency Management</b>	<b>3,627.64</b>	<b>6,500.00</b>	<b>-2,872.36</b>	<b>55.8%</b>
420.00 · Health and Human Services				
421.00 · Health Ambulance	52,600.99	52,743.00	-142.01	99.7%
421.354 · Workers Comp	338.45	881.00	-542.55	38.4%
422.00 · VNA	0.00	200.00	-200.00	0.0%
427.00 · Trash Services	240.00	600.00	-360.00	40.0%
<b>Total 420.00 · Health and Human Services</b>	<b>53,179.44</b>	<b>54,424.00</b>	<b>-1,244.56</b>	<b>97.7%</b>
430.00 · Public Works				
430.20 · Public Works - Supplies	1,641.78	2,500.00	-858.22	65.7%
430.26 · Small Tools	0.00	1,500.00	-1,500.00	0.0%
430.27 · Technology	192.00	500.00	-308.00	38.4%
430.30 · Uniforms	971.55	4,000.00	-3,028.45	24.3%
430.32 · Truck Phones	1,798.89	3,900.00	-2,101.11	46.1%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	5,423.64	20,000.00	-14,576.36	27.1%
430.35 · Health Insurance	9,022.47	16,600.00	-7,577.53	54.4%
430.354 · Worker's comp	4,485.82	11,700.00	-7,214.18	38.3%
430.36 · Public Utility	2,309.02	4,750.00	-2,440.98	48.6%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,102.29	500.00	1,602.29	420.5%
430.70 · Minor and Major Capital Equip	0.00	25,000.00	-25,000.00	0.0%
430.74 · vehicle capital	0.00	40,000.00	-40,000.00	0.0%
<b>Total 430.00 · Public Works</b>	<b>28,176.82</b>	<b>133,150.00</b>	<b>-104,973.18</b>	<b>21.2%</b>
432.00 · Ice & Snow Removal				
432.14 · Snow and Ice Materials				
432.12 · Snow pay	0.00	15,000.00	-15,000.00	0.0%
432.14 · Snow and Ice Materials - Other	14,314.17	35,000.00	-20,685.83	40.9%
<b>Total 432.14 · Snow and Ice Materials</b>	<b>14,314.17</b>	<b>50,000.00</b>	<b>-35,685.83</b>	<b>28.6%</b>
<b>Total 432.00 · Ice &amp; Snow Removal</b>	<b>14,314.17</b>	<b>50,000.00</b>	<b>-35,685.83</b>	<b>28.6%</b>
433.00 · Traffic Control Devices	1,474.10	12,000.00	-10,525.90	12.3%
434.00 · Traffic Lighting - PECO	6,168.77	13,500.00	-7,331.23	45.7%
436.00 · Storm Sewers & Drains	0.00	1,500.00	-1,500.00	0.0%
437.00 · Repairs of Tools & Machinery				
437.20 · Machinery/Equip. Supplies	224.41	5,000.00	-4,775.59	4.5%
437.25 · Truck Repairs	13,693.27	28,000.00	-14,306.73	48.9%
437.26 · Machinery Repairs	2,568.31	20,000.00	-17,431.69	12.8%
<b>Total 437.00 · Repairs of Tools &amp; Machinery</b>	<b>16,485.99</b>	<b>53,000.00</b>	<b>-36,514.01</b>	<b>31.1%</b>
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	74,349.83	173,100.00	-98,750.17	43.0%
438.11 · Highway Overtime Wages	11,451.96	11,000.00	451.96	104.1%
438.20 · Roads and Bridges-Contractors	54,222.59	84,000.00	-29,777.41	64.6%
438.21 · Roads and Bridges-Blacktop/Ston	15,977.08	54,000.00	-38,022.92	29.6%
438.22 · Line Painting	0.00	15,000.00	-15,000.00	0.0%
438.38 · Highway Rentals	211.72	15,000.00	-14,788.28	1.4%
438.39 · Disability	823.05	2,500.00	-1,676.95	32.9%
438.45 · Road Contracted Services	6,155.60	4,000.00	2,155.60	153.9%
448.00 · SBA	4,140.00	0.00	4,140.00	100.0%
483.08 · Pension	8,509.57	22,000.00	-13,490.43	38.7%
485.08 · UC	2,385.16	2,730.00	-344.84	87.4%
486.08 · SS	7,173.13	15,800.00	-8,626.87	45.4%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<b>185,399.69</b>	<b>399,130.00</b>	<b>-213,730.31</b>	<b>46.5%</b>
450.00 · Culture and Recreation				
451.50 · Contributions to Organizations	0.00	500.00	-500.00	0.0%
<b>Total 450.00 · Culture and Recreation</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
454.00 · Parks				
454.33 · gas	301.78	400.00	-98.22	75.4%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	801.84	6,000.00	-5,198.16	13.4%
454.20 · Potty Cleaning	1,020.00	4,000.00	-2,980.00	25.5%
454.21 · Park Repairs	162.42	2,500.00	-2,337.58	6.5%
454.22 · Maint	1,743.94	10,000.00	-8,256.06	17.4%

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual General Fund**  
 January 1 through June 21, 2019

	Jan 1 - Jun 21, 19	Budget	\$ Over Budget	% of Budget
454.70 · Park Development	4,511.74	15,000.00	-10,488.26	30.1%
454.74 · Purchase of Equipment	3,750.00	17,000.00	-13,250.00	22.1%
485.10 · uc	0.00	910.00	-910.00	0.0%
486.10 · ss	0.00	765.00	-765.00	0.0%
<b>Total 454.00 · Parks</b>	<b>12,291.72</b>	<b>66,575.00</b>	<b>-54,283.28</b>	<b>18.5%</b>
456.00 · Library	0.00	3,000.00	-3,000.00	0.0%
491.00 · Refund of Prior Year Revenue	118.00	0.00	118.00	100.0%
<b>Total 400 · EXPENDITURES</b>	<b>988,538.55</b>	<b>2,149,849.00</b>	<b>-1,161,310.45</b>	<b>46.0%</b>
<b>Total Expense</b>	<b>988,538.55</b>	<b>2,149,849.00</b>	<b>-1,161,310.45</b>	<b>46.0%</b>
<b>Net Income</b>	<b>180,884.69</b>	<b>-383,623.00</b>	<b>564,507.69</b>	<b>-47.2%</b>

Lower Frederick Township  
Balance Sheet Sewer Capital  
As of June 21, 2019

	<u>Jun 21, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	2,577,022.93
<b>Total Checking/Savings</b>	<u>2,577,022.93</u>
<b>Total Current Assets</b>	2,577,022.93
<b>Fixed Assets</b>	
161.00 · Constr in Progress-S. T. Plant	7,673,225.42
161.01 · Const in Progress- Collection	11,099.82
165.00 · Accumulated Depreciation	<u>-110,465.79</u>
<b>Total Fixed Assets</b>	<u>7,573,859.45</u>
<b>TOTAL ASSETS</b>	<u><u>10,150,882.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	<u>14,732.57</u>
<b>Total Equity</b>	<u>10,150,882.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,150,882.38</u></u>

**Lower Frederick Township**  
**Profit & Loss Sewer Capital**  
 January 1 through June 21, 2019

	Jan 1 - Jun 21, 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
300 · REVENUES	
340.00 · Interest Income	8,389.57
<b>Total 300 · REVENUES</b>	8,389.57
393.00 · Proceeds of General L/T Debt	50,000.00
<b>Total Income</b>	58,389.57
<b>Expense</b>	
400 · EXPENDITURES	
400.00 · General Government	
404.00 · Legal Fees	
404.31 · Solicitor/Legal Fees	36,000.00
<b>Total 404.00 · Legal Fees</b>	36,000.00
<b>Total 400.00 · General Government</b>	36,000.00
472.00 · Loan on Building-Interest	7,657.00
490.00 · Transfers	0.00
<b>Total 400 · EXPENDITURES</b>	43,657.00
<b>Total Expense</b>	43,657.00
<b>Net Ordinary Income</b>	14,732.57
<b>Net Income</b>	14,732.57

Lower Frederick Township Liquid Fuel  
**Balance Sheet**  
As of June 21, 2019

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	<u>Jun 21, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	204,192.11
Total Checking/Savings	<u>204,192.11</u>
Total Current Assets	<u>204,192.11</u>
<b>TOTAL ASSETS</b>	<b><u>204,192.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>183,108.52</u>
Total Equity	<u>204,192.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>204,192.11</u></b>

**Lower Frederick Township Liquid Fuel  
Profit & Loss Budget vs. Actual  
January 1 through June 21, 2019**

	<u>Jan 1 - Jun 21, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	796.51	300.00	496.51	265.5%
350.00 · Intergovernmental Revenue				
355.05 · Motor Vehicles Fuel Tax	182,312.01	179,067.52	3,244.49	101.8%
<b>Total 350.00 · Intergovernmental Revenue</b>	<u>182,312.01</u>	<u>179,067.52</u>	<u>3,244.49</u>	<u>101.8%</u>
<b>Total 300 · REVENUES</b>	<u>183,108.52</u>	<u>179,367.52</u>	<u>3,741.00</u>	<u>102.1%</u>
<b>Total Income</b>	183,108.52	179,367.52	3,741.00	102.1%
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	0.00	175,000.00	-175,000.00	0.0%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	0.00	175,000.00	-175,000.00	0.0%
<b>Net Income</b>	<u><u>183,108.52</u></u>	<u><u>4,367.52</u></u>	<u><u>178,741.00</u></u>	<u><u>4,192.5%</u></u>

Lower Frederick Township Sewer  
**Balance Sheet**  
As of July 2, 2019

	<u>Jul 2, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	87,643.78
100.06 · UNB On Site Escrow	3,273.42
104.01 · Victory Sewer CD Mat 12/11/19	252,396.43
109.06 · Victory CD 11/25/19 On Site Swr	38,699.38
Total Checking/Savings	<u>382,013.01</u>
Accounts Receivable	
120.00 · Accounts Receivable	367,475.37
Total Accounts Receivable	<u>367,475.37</u>
Total Current Assets	749,488.38
Fixed Assets	<u>2,213,372.84</u>
<b>TOTAL ASSETS</b>	<u><u>2,962,861.22</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	19,736.88
Total Accounts Payable	<u>19,736.88</u>
Other Current Liabilities	
230.00 · Due to Other Funds	
230.01 · Due to General Fund	21,494.20
Total 230.00 · Due to Other Funds	<u>21,494.20</u>
Total Other Current Liabilities	<u>21,494.20</u>
Total Current Liabilities	<u>41,231.08</u>
Total Liabilities	41,231.08
Equity	
279.00 · Fund Balance/Retained Earnings	2,478,911.80
281.00 · Contributed Capital	575,260.62
Net Income	-132,542.28
Total Equity	<u>2,921,630.14</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,962,861.22</u></u>

Lower Frederick Township Sewer  
Profit & Loss Budget vs. Actual  
January 1 through July 2, 2019

	Jan 1 - Jul 2, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
340.00 · Interest Income	5,931.88	10,000.00	-4,068.12	59.3%
354.04 · Sewer Rent	385,108.95	765,175.00	-380,066.05	50.3%
354.05 · Sewer Connection / Tapping Fees	30,542.58	451,400.00	-420,857.42	6.8%
360.00 · Charges for Services	975.00	1,000.00	-25.00	97.5%
380 · Miscellaneous Revenue				
380.00 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total 380 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total 300 · REVENUES	422,558.41	1,228,075.00	-805,516.59	34.4%
341.00 · Interest Earnings	72.26	0.00	72.26	100.0%
354.00 · State Capital & Operating Grant				
354.12 · Manhole Rehab Grant	0.00	61,948.00	-61,948.00	0.0%
Total 354.00 · State Capital & Operating Gr...	0.00	61,948.00	-61,948.00	0.0%
Total Income	422,630.67	1,290,023.00	-867,392.33	32.8%
Expense				
400 · EXPENDITURES				
429.00 · Sewer				
429.08 · Engineering				
429.08a · Sanitary Line Expansion	2,691.75	2,000.00	691.75	134.6%
429.08 · Engineering - Other	10,716.96	40,000.00	-29,283.04	26.8%
Total 429.08 · Engineering	13,408.71	42,000.00	-28,591.29	31.9%
429.11 · Clerk	7,344.00	32,136.00	-24,792.00	22.9%
429.12 · Contracted Services	7,126.00	15,600.00	-8,474.00	45.7%
429.13 · Sewer Plant Operator	7,604.30	62,000.00	-54,395.70	12.3%
429.140 · Testing, Non-Contracted Svcs	0.00	12,000.00	-12,000.00	0.0%
429.150 · Sewer Plant - Overtime	2,779.70	6,600.00	-3,820.30	42.1%
429.170 · Medical Insurance	10,650.15	30,600.00	-19,949.85	34.8%
429.20 · Supplies, Lab and Office	2,844.51	11,500.00	-8,655.49	24.7%
429.21 · Chemicals	17,153.11	23,000.00	-5,846.89	74.6%
429.26 · Small Tools	72.79	500.00	-427.21	14.6%
429.300 · Fuels, Gas & Diesel	0.00	500.00	-500.00	0.0%
429.31 · Legal	5,512.25	10,000.00	-4,487.75	55.1%
429.312 · Professional Fees - Sound St...	0.00	25,000.00	-25,000.00	0.0%
429.313 · Manhole Repairs & Maintenanc...	0.00	61,948.00	-61,948.00	0.0%
429.32 · Phones	586.50	1,250.00	-663.50	46.9%
429.34 · Advertising	47.06	700.00	-652.94	6.7%
429.35 · Insurance and Bonding	0.00	7,500.00	-7,500.00	0.0%
429.36 · Utilities	24,834.23	25,000.00	-165.77	99.3%
429.37 · Repairs and Maintenance	21,347.21	78,000.00	-56,652.79	27.4%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	775.25	1,600.00	-824.75	48.5%
429.40 · Information Technology	1,945.15	3,000.00	-1,054.85	64.8%
429.41 · Permits	0.00	500.00	-500.00	0.0%
429.45 · Sludge Hauling	45,724.65	90,000.00	-44,275.35	50.8%
429.46 · Training & Licensing	0.00	1,500.00	-1,500.00	0.0%
429.661 · Sewer Capital Imprv., Engineer	60,246.22	75,000.00	-14,753.78	80.3%
429.90 · Bank Charge	30.00	100.00	-70.00	30.0%
Total 429.00 · Sewer	230,031.79	618,534.00	-388,502.21	37.2%

**Lower Frederick Township Sewer  
 Profit & Loss Budget vs. Actual  
 January 1 through July 2, 2019**

	<u>Jan 1 - Jul 2, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
471.00 · Debt Principle				
471.30 · Debt Principal	147,000.00	287,000.00	-140,000.00	51.2%
<b>Total 471.00 · Debt Principle</b>	<b>147,000.00</b>	<b>287,000.00</b>	<b>-140,000.00</b>	<b>51.2%</b>
472.00 · Debt Interest				
472.30 · Interest	139,381.24	288,000.00	-148,618.76	48.4%
<b>Total 472.00 · Debt Interest</b>	<b>139,381.24</b>	<b>288,000.00</b>	<b>-148,618.76</b>	<b>48.4%</b>
<b>Total 400 · EXPENDITURES</b>	<b>516,413.03</b>	<b>1,193,534.00</b>	<b>-677,120.97</b>	<b>43.3%</b>
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	1,977.92	7,440.00	-5,462.08	26.6%
485.01 · Sewer unemployment	910.00	1,400.00	-490.00	65.0%
486.01 · Sewer S S	1,356.20	7,201.00	-5,844.80	18.8%
<b>Total 480 · Misc Expenditures/Expenses</b>	<b>4,244.12</b>	<b>16,041.00</b>	<b>-11,796.88</b>	<b>26.5%</b>
<b>Total Expense</b>	<b>520,657.15</b>	<b>1,209,575.00</b>	<b>-688,917.85</b>	<b>43.0%</b>
<b>Net Ordinary Income</b>	<b>-98,026.48</b>	<b>80,448.00</b>	<b>-178,474.48</b>	<b>-121.9%</b>
<b>Net Income</b>	<b>-98,026.48</b>	<b>80,448.00</b>	<b>-178,474.48</b>	<b>-121.9%</b>