

Lower Frederick Township
Balance Sheet - General Fund
 As of July 30, 2019

	Jul 30, 19
ASSETS	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	788,553.45
104.02 · Victory Bank Payroll Acct 1559	1,279.31
104.03 · Victory Bank Storm Water	9,211.34
104.04 · Victory Bank General Capital	95,142.81
104.05 · Victory Bank Hydrant	16,258.28
Total 104 · Victory Bank	910,445.19
101.2 · Univest General	36,024.90
101.4 · Univest Escrow Checking Account	4,004.52
107 · Developer Escrow Accounts	
107.12 · Sambrick Builders Inc	754.00
107.11 · Cihocki/Prestige Property Part.	2,475.24
107.10 · Village By The Pond	3,193.67
107.09 · Village By The Pond Construct	50,004.79
107.08 · Sacks & Sons Inc	1,358.23
107.07 · Construction B Team Investments	75,601.75
107.06 · D.R. Horton, Inc.	2,431.78
107.01 · Metropolitan Develop Group	2,674.21
107.02 · Scott Dressel	17,389.15
107.04 · Reiter-B Team Investments LLC	1,002.89
Total 107 · Developer Escrow Accounts	156,885.71
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	9,850.53
109.06 · CD Victory Bank, mat 12/4/19	249,096.31
Total 109.00 · CD general	658,946.84
Total Checking/Savings	1,766,307.16
Accounts Receivable	
120.00 · Accounts Receivable	23,353.30
Total Accounts Receivable	23,353.30
Other Current Assets	
130.00 · Due from Other Funds	
130.06 · Due from Sewer Fund	43,488.76
Total 130.00 · Due from Other Funds	43,488.76
Total Other Current Assets	43,488.76
Total Current Assets	1,833,149.22
TOTAL ASSETS	1,833,149.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	63,069.90
Total Accounts Payable	63,069.90
Other Current Liabilities	
248 · Developer Escrow Account	160,885.71

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Accrual Basis

Lower Frederick Township
Balance Sheet - General Fund
As of July 30, 2019

	<u>Jul 30, 19</u>
210.00 · Payroll Liabilities	
217.00 · State Income Tax Withheld	-428.65
220.00 · Unemployment Compensation	428.73
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Total 210.00 · Payroll Liabilities	0.08
230.01 · FSA Payable- Maxey	-63.04
230.02 · FSA Payable- Milligan	-0.40
230.03 · FSA Payable- Twardowski	-0.18
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Total Other Current Liabilities	160,822.17
Total Current Liabilities	<hr/> 223,892.07
Total Liabilities	223,892.07
Equity	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,019.27
Net Income	117,064.54
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Total Equity	1,609,257.15
TOTAL LIABILITIES & EQUITY	<hr/> 1,833,149.22 <hr/>

Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
Income				
300.00 · Taxes				
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	3,612.03	6,500.00	-2,887.97	55.6%
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	78,135.51	71,000.00	7,135.51	110.1%
310.21 · Earned Income Tax	467,902.82	798,250.00	-330,347.18	58.6%
Total 300.00 · Taxes	1,118,624.07	1,495,471.00	-376,846.93	74.8%
320.00 · Licenses and Permits				
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%
Total 320.00 · Licenses and Permits	49,109.60	102,000.00	-52,890.40	48.1%
322.00 · Non Business Licenses & Permits				
322.50 · Street Opening Permit	1,575.00	500.00	1,075.00	315.0%
Total 322.00 · Non Business Licenses & Permits	1,575.00	500.00	1,075.00	315.0%
330.00 · Fines and Forfeits				
331.11 · State Police Fines	1,468.59	2,000.00	-531.41	73.4%
331.12 · Fines from Magistrate	2,172.67	2,750.00	-577.33	79.0%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
Total 330.00 · Fines and Forfeits	3,681.26	4,900.00	-1,218.74	75.1%
340.00 · Interest Income	13,251.23	12,000.00	1,251.23	110.4%
350.00 · Intergovernmental Revenue				
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%
Total 350.00 · Intergovernmental Revenue	4,994.60	62,900.00	-57,905.40	7.9%
360.00 · Charges for Services				
361.31 · Subdivision Fees	500.00	2,500.00	-2,000.00	20.0%
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	478.95	200.00	278.95	239.5%
362.40 · zoning permits	2,350.00	2,750.00	-400.00	85.5%
362.41 · Building Permits	18,501.77	40,000.00	-21,498.23	46.3%
362.42 · Registration	1,900.00	250.00	1,650.00	760.0%
362.43 · Protective Insp Fees-Plumbing	4,225.00	2,750.00	1,475.00	153.6%
362.44 · State Fees	243.00	300.00	-57.00	81.0%
362.45 · Use & Occupancy	2,550.00	2,250.00	300.00	113.3%
362.46 · Grading Permits	1,506.75	5,000.00	-3,493.25	30.1%
362.47 · Electric permits	7,621.90	9,500.00	-1,878.10	80.2%
362.48 · Driveway permits	100.00	2,000.00	-1,900.00	5.0%
362.49 · Home occupation permits	40.00	175.00	-135.00	22.9%
362.50 · building permit applications	6,045.00	9,000.00	-2,955.00	67.2%
362.51 · Mechanical Permits	2,865.00	6,500.00	-3,635.00	44.1%
362.52 · stormwater permits	100.00	1,500.00	-1,400.00	6.7%
362.53 · Vendor Permit	0.00	100.00	-100.00	0.0%
367.40 · Park-Rentals	596.00	580.00	16.00	102.8%
Total 360.00 · Charges for Services	58,738.46	86,955.00	-28,216.54	67.6%
380.00 · Miscellaneous Revenue				
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	8,200.00	0.00	8,200.00	100.0%
Total 380.00 · Miscellaneous Revenue	8,226.00	1,500.00	6,726.00	548.4%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
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%
Total Income	1,271,721.61	1,766,226.00	-494,504.39	72.0%
Gross Profit	1,271,721.61	1,766,226.00	-494,504.39	72.0%
Expense				
400 · EXPENDITURES				
401.00 · Executive (Manager)				
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	983.69	3,000.00	-2,016.31	32.8%
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%
Total 401.00 · Executive (Manager)	24,746.00	108,256.00	-83,510.00	22.9%
400.00 · General Government				
400.11 · Supervisor's Salary	3,281.25	5,625.00	-2,343.75	58.3%
400.19 · Payroll Expenses	1,635.41	1,700.00	-64.59	96.2%
400.20 · Office Supplies	64.61	100.00	-35.39	64.6%
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%
400.35 · Insurance				
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%
Total 400.35 · Insurance	216.00	66,250.00	-66,034.00	0.3%
400.42 · Dues and Subscriptions	2,028.00	3,500.00	-1,472.00	57.9%
400.45 · Contracted Services	87,515.35	500.00	87,015.35	17,503.1%
400.46 · Conferences and Seminars	803.58	2,500.00	-1,696.42	32.1%
486.03 · SS	251.00	430.00	-179.00	58.4%
Total 400.00 · General Government	95,795.20	80,980.00	14,815.20	118.3%
402.31 · Professional Services auditors	9,250.00	9,000.00	250.00	102.8%
403.00 · Tax Collection				
403.10 · Commisssion - Berkhelmer	5,231.41	11,000.00	-5,768.59	47.6%
403.11 · Tax Collector Wages	23,154.39	26,000.00	-2,845.61	89.1%
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	1,771.29	2,300.00	-528.71	77.0%
Total 403.00 · Tax Collection	30,926.49	40,600.00	-9,673.51	76.2%
404.00 · Legal Fees				
404.31 · Solicitor/Legal Fees	61,542.65	75,000.00	-13,457.35	82.1%
404.32 · Developers	1,500.36	0.00	1,500.36	100.0%
Total 404.00 · Legal Fees	63,043.01	75,000.00	-11,956.99	84.1%
405.00 · Secretary/Clerk				
405.14 · administrator	20,880.00	32,136.00	-11,256.00	65.0%
405.13 · Treasurer Wages	23,149.75	25,000.00	-1,850.25	92.6%
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	5,441.99	7,500.00	-2,058.01	72.6%
405.32 · Telephone	2,713.84	3,200.00	-486.16	84.8%
405.34 · Advertising - Newspaper	3,074.06	4,000.00	-925.94	76.9%
405.354 · Workers Comp	226.16	216.00	10.16	104.7%
405.36 · Health Insurance	6,739.00	10,800.00	-4,061.00	62.4%
405.37 · Repairs	0.00	500.00	-500.00	0.0%
405.38 · rental	977.05	2,700.00	-1,722.95	36.2%
405.39 · Dis	525.04	768.00	-242.96	68.4%
485.05 · uc	455.00	1,365.00	-910.00	33.3%
486.05 · ss	1,597.31	4,371.00	-2,773.69	36.5%
Total 405.00 · Secretary/Clerk	66,730.75	94,556.00	-27,825.25	70.6%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund

January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
408.00 · Engineering Services				
408.31 · Engineering Serv.-Township	46,841.75	60,000.00	-13,158.25	78.1%
408.32 · Engineering Serv.-Subdiv. Rev.	14,413.75	0.00	14,413.75	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%
Total 408.00 · Engineering Services	61,278.75	62,500.00	-1,221.25	98.0%
409.00 · Building				
409.12 · Building-Maintenance Wages	2,320.00	6,250.00	-3,930.00	37.1%
409.20 · Bldg Supples, Paper Products	87.27	1,500.00	-1,412.73	5.8%
409.21 · Fire Alarm Sys - Maint & Repair	1,112.76	2,000.00	-887.24	55.6%
409.24 · Bldg Repairs & Maint.-Electrical	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	1,364.25	2,500.00	-1,135.75	54.6%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	7,489.63	11,000.00	-3,510.37	68.1%
409.37 · Repair & Maintenance	6,338.57	6,500.00	-161.43	97.5%
409.45 · Bldg-Contracted Services	545.00	15,000.00	-14,455.00	3.6%
Total 409.00 · Building	19,257.48	47,250.00	-27,992.52	40.8%
410.00 · Public Safety				
410.08 · police legal	3,679.00	12,000.00	-8,321.00	30.7%
410.11 · Heart and Lung	0.00	1,500.00	-1,500.00	0.0%
410.12 · Salary of Chief/Superintendent	57,616.34	99,446.00	-41,829.66	57.9%
410.13 · Wages of Police Officers	141,124.80	298,818.00	-157,693.20	47.2%
410.15 · Overtime	0.00	4,000.00	-4,000.00	0.0%
410.20 · Office Supplies-Police	682.94	3,000.00	-2,317.06	22.8%
410.21 · Uniforms-Police	3,773.00	7,000.00	-3,227.00	53.9%
410.211 · Contractual Uniform Allowance	1,410.71	1,425.00	-14.29	99.0%
410.22 · Weapons-Police	2,093.25	4,000.00	-1,906.75	52.3%
410.23 · Computer Supplies-Police	1,817.60	4,000.00	-2,182.40	45.4%
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	7,684.46	8,000.00	-315.54	96.1%
410.30 · Other Services and Charges	2,036.50	2,000.00	36.50	101.8%
410.32 · Police Department Communication	4,285.78	5,500.00	-1,214.22	77.9%
410.33 · Transportation Charges-Gas	2,971.62	5,000.00	-2,028.38	59.4%
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	7,434.30	13,116.00	-5,681.70	56.7%
410.36 · Health Insurance-Police	21,640.01	21,477.00	163.01	100.8%
410.37 · Repairs&Maintenance Services	5,053.92	5,000.00	53.92	101.1%
410.38 · Dental / Vision	2,717.38	4,500.00	-1,782.62	60.4%
410.39 · Disability	2,527.99	3,300.00	-772.01	76.6%
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	4,925.95	3,640.00	1,285.95	135.3%
486.06 · SS	13,469.89	29,000.00	-15,530.11	46.4%
Total 410.00 · Public Safety	291,739.71	631,425.00	-339,685.29	46.2%
411.00 · Fire Company				
411.53 · Fire Company Radio Expense	5,297.74	0.00	5,297.74	100.0%
411.14 · Fire Marshall Salary	875.00	1,500.00	-625.00	58.3%
411.354 · Fire Company Workers Comp	7,329.00	18,835.00	-11,506.00	38.9%
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	66.93	115.00	-48.07	58.2%
Total 411.00 · Fire Company	84,155.18	127,653.00	-43,497.82	65.9%
413.00 · Building Inspector				
413.10 · Building/Zoning Salary	36,997.38	55,000.00	-18,002.62	67.3%
413.20 · Zoning Supples/Seminars	0.00	1,000.00	-1,000.00	0.0%
413.354 · Workers Comp	11.30	0.00	11.30	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%
Total 413.00 · Building Inspector	37,143.68	56,600.00	-19,456.32	65.6%

Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
414.00 · Planning and Zoning				
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	11,168.06	15,000.00	-3,831.94	74.5%
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%
Total 414.00 · Planning and Zoning	12,306.42	22,750.00	-10,443.58	54.1%
415.00 · Emergency Management				
486.15 · Social Security & Medicare	86.08	0.00	86.08	100.0%
415.10 · Emergency Management Salary	1,124.98	2,000.00	-875.02	56.2%
415.20 · EM Supplies	0.00	3,500.00	-3,500.00	0.0%
415.30 · Other Services&Charges	2,612.00	1,000.00	1,612.00	261.2%
Total 415.00 · Emergency Management	3,823.06	6,500.00	-2,676.94	58.8%
420.00 · Health and Human Services				
421.00 · Health Ambulance	52,600.99	52,743.00	-142.01	99.7%
421.354 · Workers Comp	499.65	881.00	-381.35	56.7%
422.00 · VNA	0.00	200.00	-200.00	0.0%
427.00 · Trash Services	280.00	600.00	-320.00	46.7%
Total 420.00 · Health and Human Services	53,380.64	54,424.00	-1,043.36	98.1%
430.00 · Public Works				
430.20 · Public Works - Supplies	1,809.57	2,500.00	-690.43	72.4%
430.26 · Small Tools	106.90	1,500.00	-1,393.10	7.1%
430.27 · Technology	224.00	500.00	-276.00	44.8%
430.30 · Uniforms	1,201.15	4,000.00	-2,798.85	30.0%
430.32 · Truck Phones	636.07	3,900.00	-3,263.93	16.3%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	6,371.10	20,000.00	-13,628.90	31.9%
430.35 · Health Insurance	10,288.17	16,600.00	-6,311.83	62.0%
430.354 · Worker's comp	6,623.89	11,700.00	-5,076.11	56.6%
430.36 · Public Utility	2,718.66	4,750.00	-2,031.34	57.2%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,106.29	500.00	1,606.29	421.3%
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%
Total 430.00 · Public Works	32,315.16	133,150.00	-100,834.84	24.3%
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%
Total 432.14 · Snow and Ice Materials	14,314.17	50,000.00	-35,685.83	28.6%
Total 432.00 · Ice & Snow Removal	14,314.17	50,000.00	-35,685.83	28.6%
433.00 · Traffic Control Devices	1,618.10	12,000.00	-10,381.90	13.5%
434.00 · Traffic Lighting - PECO	7,257.06	13,500.00	-6,242.94	53.8%
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	682.72	5,000.00	-4,317.28	13.7%
437.25 · Truck Repairs	17,151.82	28,000.00	-10,848.18	61.3%
437.26 · Machinery Repairs	6,376.39	20,000.00	-13,623.61	31.9%
Total 437.00 · Repairs of Tools & Machinery	24,210.93	53,000.00	-28,789.07	45.7%
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	85,613.87	173,100.00	-87,486.13	49.5%
438.11 · Highway Overtime Wages	10,361.13	11,000.00	-638.87	94.2%
438.20 · Roads and Bridges-Contractors	54,402.59	84,000.00	-29,597.41	64.8%
438.21 · Roads and Bridges-Blacktop/Ston	17,997.61	54,000.00	-36,002.39	33.3%
438.22 · Line Painting	0.00	15,000.00	-15,000.00	0.0%
438.38 · Highway Rentals	220.00	15,000.00	-14,780.00	1.5%
438.39 · Disability	1,121.55	2,500.00	-1,378.45	44.9%
438.45 · Road Contracted Services	8,984.80	4,000.00	4,984.80	224.6%
448.00 · SBA	4,830.00	0.00	4,830.00	100.0%
483.08 · Pension	9,931.95	22,000.00	-12,068.05	45.1%
485.08 · UC	2,385.16	2,730.00	-344.84	87.4%
486.08 · SS	8,809.46	15,800.00	-6,990.54	55.8%
Total 438.00 · Road & Bridge Maintenance	204,658.12	399,130.00	-194,471.88	51.3%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund

January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
450.00 · Culture and Recreation				
451.50 · Contributions to Organizations	0.00	500.00	-500.00	0.0%
Total 450.00 · Culture and Recreation	0.00	500.00	-500.00	0.0%
454.00 · Parks				
454.33 · gas	439.33	400.00	39.33	109.8%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	2,301.84	6,000.00	-3,698.16	38.4%
454.20 · Potty Cleaning	1,585.00	4,000.00	-2,415.00	39.6%
454.21 · Park Repairs	162.42	2,500.00	-2,337.58	6.5%
454.22 · Maint	1,919.02	10,000.00	-8,080.98	19.2%
454.70 · Park Development	5,871.74	15,000.00	-9,128.26	39.1%
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%
Total 454.00 · Parks	16,029.35	66,575.00	-50,545.65	24.1%
456.00 · Library	0.00	3,000.00	-3,000.00	0.0%
491.00 · Refund of Prior Year Revenue	677.81	0.00	677.81	100.0%
Total 400 · EXPENDITURES	1,154,657.07	2,149,849.00	-995,191.93	53.7%
Total Expense	1,154,657.07	2,149,849.00	-995,191.93	53.7%
Net Income	117,064.54	-383,623.00	500,687.54	-30.5%

Lower Frederick Township Sewer
Balance Sheet
As of July 30, 2019

	Jul 30, 19
ASSETS	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	164,453.99
100.06 · UNB On Site Escrow	3,273.83
104.01 · Victory Sewer CD Mat 12/11/19	252,396.43
109.06 · Victory CD 11/25/19 On Site Swr	38,774.19
Total Checking/Savings	458,898.44
Accounts Receivable	
120.00 · Accounts Receivable	263,804.53
Total Accounts Receivable	263,804.53
Total Current Assets	722,702.97
Fixed Assets	
160.00 · Fixed Assets	1,617,099.14
161.00 · Sewer Treatment Plant	1,096,683.82
161.01 · Const in Progress- Collection	127,451.39
165.00 · Accumulated Depreciation	-627,861.51
Total Fixed Assets	2,213,372.84
TOTAL ASSETS	2,936,075.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	9,169.49
Total Accounts Payable	9,169.49
Other Current Liabilities	
230.00 · Due to Other Funds	
230.01 · Due to General Fund	43,488.76
Total 230.00 · Due to Other Funds	43,488.76
Total Other Current Liabilities	43,488.76
Total Current Liabilities	52,658.25
Total Liabilities	52,658.25
Equity	
279.00 · Fund Balance/Retained Earnings	2,478,911.80
281.00 · Contributed Capital	575,260.62
Net Income	-170,754.86
Total Equity	2,883,417.56
TOTAL LIABILITIES & EQUITY	2,936,075.81

Lower Frederick Township Sewer
Revenue / Expense Budget vs. Actual
January 1 through July 30, 2019

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
340.00 · Interest Income	6,230.74	10,000.00	-3,769.26	62.3%
354.04 · Sewer Rent	385,916.29	765,175.00	-379,258.71	50.4%
354.05 · Sewer Connection / Tapping Fees	15,732.46	451,400.00	-435,667.54	3.5%
360.00 · Charges for Services	1,025.00	1,000.00	25.00	102.5%
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	408,904.49	1,228,075.00	-819,170.51	33.3%
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	408,904.49	1,290,023.00	-881,118.51	31.7%
Expense				
400 · EXPENDITURES				
429.00 · Sewer				
429.08 · Engineering				
429.08a · Sanitary Line Expansion	2,921.25	2,000.00	921.25	146.1%
429.08 · Engineering - Other	11,660.46	40,000.00	-28,339.54	29.2%
Total 429.08 · Engineering	14,581.71	42,000.00	-27,418.29	34.7%
429.11 · Clerk	15,954.00	32,136.00	-16,182.00	49.6%
429.12 · Contracted Services	9,726.00	15,600.00	-5,874.00	62.3%
429.13 · Sewer Plant Operator	16,507.90	62,000.00	-45,492.10	26.6%
429.140 · Testing, Non-Contracted Svcs	0.00	12,000.00	-12,000.00	0.0%
429.150 · Sewer Plant - Overtime	5,697.63	6,600.00	-902.37	86.3%
429.170 · Medical Insurance	12,189.72	30,600.00	-18,410.28	39.8%
429.20 · Supplies, Lab and Office	3,006.40	11,500.00	-8,493.60	26.1%
429.21 · Chemicals	24,228.11	23,000.00	1,228.11	105.3%
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	7,332.36	10,000.00	-2,667.64	73.3%
429.312 · Professional Fees - Sound St...	0.00	25,000.00	-25,000.00	0.0%
429.313 · Manhole Repairs & Maintena...	0.00	61,948.00	-61,948.00	0.0%
429.32 · Phones	682.61	1,250.00	-567.39	54.6%
429.34 · Advertising	239.30	700.00	-460.70	34.2%
429.35 · Insurance and Bonding	0.00	7,500.00	-7,500.00	0.0%
429.36 · Utilities	27,464.12	25,000.00	2,464.12	109.9%
429.37 · Repairs and Maintenance	33,632.49	78,000.00	-44,367.51	43.1%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	908.80	1,600.00	-691.20	56.8%
429.40 · Information Technology	1,945.15	3,000.00	-1,054.85	64.8%
429.41 · Permits	500.00	500.00	0.00	100.0%
429.45 · Sludge Hauling	52,094.65	90,000.00	-37,905.35	57.9%
429.46 · Training & Licensing	100.00	1,500.00	-1,400.00	6.7%
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	287,139.96	618,534.00	-331,394.04	46.4%

Lower Frederick Township Sewer
Revenue / Expense Budget vs. Actual
 January 1 through July 30, 2019

	<u>Jan 1 - Jul 30, 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%
Total 471.00 · Debt Principle	147,000.00	287,000.00	-140,000.00	51.2%
472.00 · Debt Interest				
472.30 · Interest	139,381.24	288,000.00	-148,618.76	48.4%
Total 472.00 · Debt Interest	139,381.24	288,000.00	-148,618.76	48.4%
Total 400 · EXPENDITURES	573,521.20	1,193,534.00	-620,012.80	48.1%
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	2,308.92	7,440.00	-5,131.08	31.0%
485.01 · Sewer unemployment	910.00	1,400.00	-490.00	65.0%
486.01 · Sewer S S	2,919.23	7,201.00	-4,281.77	40.5%
Total 480 · Misc Expenditures/Expenses	6,138.15	16,041.00	-9,902.85	38.3%
Total Expense	579,659.35	1,209,575.00	-629,915.65	47.9%
Net Ordinary Income	-170,754.86	80,448.00	-251,202.86	-212.3%
Net Income	<u>-170,754.86</u>	<u>80,448.00</u>	<u>-251,202.86</u>	<u>-212.3%</u>

Lower Frederick Township
Balance Sheet - Sewer Capital Fund
As of July 30, 2019

	Jul 30, 19
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	1,580,449.58
109.00 · CD sewer Cap	
109.05 · Bank of the Ozarks CD 1/09/2020	250,000.00
109.06 · Tristate Capital CD 4/09/2020	250,000.00
109.07 · Marlin Bus Bank 4/09/2020	250,000.00
109.08 · Franklin Synergy CD 7/09/2020	200,000.00
Total 109.00 · CD sewer Cap	<u>950,000.00</u>
Total Checking/Savings	<u>2,530,449.58</u>
Total Current Assets	2,530,449.58
Fixed Assets	
161.00 · Constr in Progress-S. T. Plant	7,724,517.74
161.01 · Const in Progress- Collection	11,099.82
165.00 · Accumulated Depreciation	<u>-110,465.79</u>
Total Fixed Assets	<u>7,625,151.77</u>
TOTAL ASSETS	<u><u>10,155,601.35</u></u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	<u>19,451.54</u>
Total Equity	<u>10,155,601.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,155,601.35</u></u>

Lower Frederick Township
Profit & Loss - Sewer Capital Fund
 January 1 through July 30, 2019

	Jan 1 - Jul 30, 19
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	13,108.54
Total 300 · REVENUES	13,108.54
393.00 · Proceeds of General L/T Debt	50,000.00
Total Income	63,108.54
Expense	
400 · EXPENDITURES	
400.00 · General Government	
404.00 · Legal Fees	
404.31 · Solicitor/Legal Fees	36,000.00
Total 404.00 · Legal Fees	36,000.00
Total 400.00 · General Government	36,000.00
472.00 · Loan on Building-Interest	7,657.00
490.00 · Transfers	0.00
Total 400 · EXPENDITURES	43,657.00
Total Expense	43,657.00
Net Ordinary Income	19,451.54
Net Income	19,451.54

Lower Frederick Township Liquid Fuel
Balance Sheet
As of July 30, 2019

	<u>Jul 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	204,566.03
Total Checking/Savings	<u>204,566.03</u>
Total Current Assets	<u>204,566.03</u>
TOTAL ASSETS	<u>204,566.03</u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	183,482.44
Total Equity	<u>204,566.03</u>
TOTAL LIABILITIES & EQUITY	<u>204,566.03</u>

**Lower Frederick Township Liquid Fuel
 Profit & Loss Budget vs. Actual
 January 1 through July 30, 2019**

	Jan 1 - Jul 30, 19	Budget	\$ Over Budget	% of Budget
Income				
300 · REVENUES				
340.00 · Interest Income	1,170.43	300.00	870.43	390.1%
350.00 · Intergovernmental Revenue				
355.05 · Motor Vehicles Fuel Tax	182,312.01	179,067.52	3,244.49	101.8%
Total 350.00 · Intergovernmental Revenue	<u>182,312.01</u>	<u>179,067.52</u>	<u>3,244.49</u>	<u>101.8%</u>
Total 300 · REVENUES	<u>183,482.44</u>	<u>179,367.52</u>	<u>4,114.92</u>	<u>102.3%</u>
Total Income	183,482.44	179,367.52	4,114.92	102.3%
Expense				
400 · EXPENDITURES				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	0.00	175,000.00	-175,000.00	0.0%
Total 438.00 · Road & Bridge Maintenance	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
Total 400 · EXPENDITURES	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
Total Expense	0.00	175,000.00	-175,000.00	0.0%
Net Income	<u><u>183,482.44</u></u>	<u><u>4,367.52</u></u>	<u><u>179,114.92</u></u>	<u><u>4,201.1%</u></u>