

Cash Balances
Lower Frederick Township
8/27/2019

General Fund

	<u>Balance</u>	<u>Interest %</u>	
Victory Bank			
General Fund Checking	\$ 846,770.17	1.73%	
Payroll Checking	\$ 1,039.39	1.73%	
General Fund Capital Money Market	\$ 95,322.85	2.13%	
Storm Water Money Market	\$ 9,223.71	2.13%	
Univest			
General Fund Checking	\$ 36,024.90		
Escrow Checking Account	\$ 4,004.52		
Certificates of Deposit			<u>Maturity</u>
Stormwater CD Victory Bank	\$ 9,888.04	2.30%	11/25/2019
General Fund CD Victory Bank	\$ 249,680.56	2.80%	12/4/2019
General Fund CD Sonabank	\$ 100,000.00	2.65%	6/5/2020
General Fund CD First Internet Bank	\$ 100,000.00	2.63%	6/5/2020
General Fund CD Sonabank	\$ 100,000.00	2.75%	12/7/2020
General Fund CD First Internet Bank	\$ 100,000.00	2.68%	12/7/2020
 Total Cash General Fund	 <u>\$ 1,651,954.14</u>		

Hydrant Fund

Victory Bank			
Hydrant Fund Money Market	\$ 15,944.30	2.13%	
 Total Cash Hydrant Fund	 <u>\$ 15,944.30</u>		

Liquid Fuels Fund

Victory Bank			
Liquid Fuels Money Market	\$ 204,953.13	2.13%	
 Total Cash Liquid Fuels Fund	 <u>\$ 204,953.13</u>		

Sewer Fund

Victory Bank			
Sewer Checking	\$ 290,305.02	1.73%	
Univest			
On Site Sewer Savings	\$ 3,273.83	0.05%	
Certificates of Deposit			
Sewer CD Victory Bank	\$ 253,563.28	2.80%	12/9/2019
On Site Sewer CD Victory Bank	\$ 38,921.83	2.30%	11/25/2019
 Total Cash Sewer Fund	 <u>\$ 586,063.96</u>		

Sewer Capital Fund

Victory Bank			
Sewer Capital Money Market	\$ 1,584,063.78	2.13%	
Certificates of Deposit			
Sewer Capital CD Bk of Ozarks	\$ 250,000.00	2.361%	1/9/2020
Sewer Capital CD TriState Capital	\$ 250,000.00	2.40%	4/9/2020
Sewer Capital CD Marlin Bus Bank	\$ 250,000.00	2.35%	4/9/2020
Sewer Capital CD Franklin Synergy	\$ 200,000.00	2.40%	7/9/2020
 Total Cash Sewer Capital Fund	 <u>\$ 2,534,063.78</u>		

Lower Frederick Township
Balance Sheet - General Fund
 As of August 27, 2019

	Aug 27, 19
ASSETS	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	846,770.17
104.02 · Victory Bank Payroll Acct 1559	1,039.39
104.03 · Victory Bank Storm Water	9,223.71
104.04 · Victory Bank General Capital	95,322.85
104.05 · Victory Bank Hydrant	15,944.30
Total 104 · Victory Bank	968,300.42
101.2 · Uninvest General	36,024.90
101.4 · Uninvest Escrow Checking Account	4,004.52
107 · Developer Escrow Accounts	
107.13 · Wheelworks Unlimied Inc.	500.00
107.12 · Sambrick Builders Inc	531.00
107.11 · Cihocki/Prestige Property Part.	2,422.74
107.10 · Village By The Pond	1,891.67
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.	4,931.78
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	158,308.21
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	9,888.04
109.06 · CD Victory Bank, mat 12/4/19	249,680.56
Total 109.00 · CD general	659,568.60
Total Checking/Savings	1,826,206.65
Accounts Receivable	
120.00 · Accounts Receivable	20,075.66
Total Accounts Receivable	20,075.66
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	1,889,771.07
TOTAL ASSETS	1,889,771.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	99,683.31
Total Accounts Payable	99,683.31
Other Current Liabilities	
248 · Developer Escrow Account	162,308.21
230.7 · TXDF PRETAX	350.00
230.6 · HSA	148.00

Lower Frederick Township
Balance Sheet - General Fund
As of August 27, 2019

	<u>Aug 27, 19</u>
210.00 · Payroll Liabilities	
220.00 · Unemployment Compensation	0.08
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
Total Other Current Liabilities	162,742.67
Total Current Liabilities	262,425.98
Total Liabilities	262,425.98
Equity	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,031.64
Net Income	135,140.11
Total Equity	1,627,345.09
TOTAL LIABILITIES & EQUITY	1,889,771.07

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
January 1 through August 27, 2019

	Jan 1 - Aug 27, 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	470,502.00	495,781.00	-25,279.00	94.9%
301.20 · Real Estate Taxes-Prior Year	8,847.40	0.00	8,847.40	100.0%
301.40 · Real Estate Taxes Delinquent	3,677.28	6,500.00	-2,822.72	56.6%
301.700 · Real Estate - Fire Protection	67,612.48	71,200.00	-3,587.52	95.0%
301.800 · Real Estate - Ambulance	51,151.18	52,740.00	-1,588.82	97.0%
310.10 · Real Estate Transfer Tax	86,426.31	71,000.00	15,426.31	121.7%
310.21 · Earned Income Tax	598,652.78	798,250.00	-199,597.22	75.0%
Total 300.00 · Taxes	1,286,286.08	1,495,471.00	-209,184.92	86.0%
320.00 · Licenses and Permits				
321.80 · Comcast	30,082.66	42,000.00	-11,917.34	71.6%
321.82 · Verizon Franchise Fee	43,318.42	60,000.00	-16,681.58	72.2%
Total 320.00 · Licenses and Permits	73,401.08	102,000.00	-28,598.92	72.0%
322.00 · Non Business Licenses & Permits				
322.50 · Street Opening Permit	1,650.00	500.00	1,150.00	330.0%
Total 322.00 · Non Business Licenses & Permits	1,650.00	500.00	1,150.00	330.0%
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	3,164.11	2,750.00	414.11	115.1%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
Total 330.00 · Fines and Forfeits	4,672.70	4,900.00	-227.30	95.4%
340.00 · Interest Income	16,282.73	12,000.00	4,282.73	135.7%
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	571.95	200.00	371.95	286.0%
362.40 · zoning permits	2,825.00	2,750.00	75.00	102.7%
362.41 · Building Permits	26,938.35	40,000.00	-13,061.65	67.3%
362.42 · Registration	1,950.00	250.00	1,700.00	780.0%
362.43 · Protective Insp Fees-Plumbing	5,725.00	2,750.00	2,975.00	208.2%
362.44 · State Fees	274.50	300.00	-25.50	91.5%
362.45 · Use & Occupancy	2,975.00	2,250.00	725.00	132.2%
362.46 · Grading Permits	2,006.75	5,000.00	-2,993.25	40.1%
362.47 · Electric permits	8,971.90	9,500.00	-528.10	94.4%
362.48 · Driveway permits	125.00	2,000.00	-1,875.00	6.3%
362.49 · Home occupation permits	40.00	175.00	-135.00	22.9%
362.50 · building permit applications	6,720.00	9,000.00	-2,280.00	74.7%
362.51 · Mechanical Permits	4,035.00	6,500.00	-2,465.00	62.1%
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	73,469.54	86,955.00	-13,485.46	84.5%
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	7,850.00	0.00	7,850.00	100.0%
Total 380.00 · Miscellaneous Revenue	7,876.00	1,500.00	6,376.00	525.1%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
January 1 through August 27, 2019

	Jan 1 - Aug 27, 19	Budget	\$ Over Budget	% of Budget
383.12 · Special Assessments Hydrants	9,646.58	0.00	9,646.58	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	1,482,498.12	1,766,226.00	-283,727.88	83.9%
Gross Profit	1,482,498.12	1,766,226.00	-283,727.88	83.9%
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	1,200.96	3,000.00	-1,799.04	40.0%
401.120 · Manager Salary	23,128.83	78,970.00	-55,841.17	29.3%
483.010 · Manager Pension	343.85	9,840.00	-9,496.15	3.5%
485.010 · Manager, UC	1,111.20	910.00	201.20	122.1%
486.010 · Manager SS	1,764.18	6,041.00	-4,276.82	29.2%
Total 401.00 · Executive (Manager)	27,545.25	108,256.00	-80,710.75	25.4%
400.00 · General Government				
400.11 · Supervisor's Salary	3,750.00	5,625.00	-1,875.00	66.7%
400.19 · Payroll Expenses	1,732.41	1,700.00	32.41	101.9%
400.20 · Office Supplies	64.61	100.00	-35.39	64.6%
400.25 · Flowers and Gifts	51.90	100.00	-48.10	51.9%
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	17,031.00	28,500.00	-11,469.00	59.8%
400.38 · Vehicle Insurance	10,098.00	13,500.00	-3,402.00	74.8%
400.35 · Insurance - Other	216.00	1,750.00	-1,534.00	12.3%
Total 400.35 · Insurance	27,345.00	66,250.00	-38,905.00	41.3%
400.42 · Dues and Subscriptions	2,278.00	3,500.00	-1,222.00	65.1%
400.45 · Contracted Services	87,715.35	500.00	87,215.35	17,543.1%
400.46 · Conferences and Seminars	803.58	2,500.00	-1,696.42	32.1%
486.03 · SS	286.86	430.00	-143.14	66.7%
Total 400.00 · General Government	124,027.71	80,980.00	43,047.71	153.2%
402.31 · Professional Services auditors	9,250.00	9,000.00	250.00	102.8%
403.00 · Tax Collection				
403.10 · Commission - Berkheimer	5,516.42	11,000.00	-5,483.58	50.1%
403.11 · Tax Collector Wages	24,310.39	26,000.00	-1,689.61	93.5%
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	1,859.72	2,300.00	-440.28	80.9%
Total 403.00 · Tax Collection	32,455.93	40,600.00	-8,144.07	79.9%
404.00 · Legal Fees				
404.31 · Solicitor/Legal Fees	67,863.01	75,000.00	-7,136.99	90.5%
404.32 · Developers	602.00	0.00	602.00	100.0%
Total 404.00 · Legal Fees	68,465.01	75,000.00	-6,534.99	91.3%
405.00 · Secretary/Clerk				
405.14 · administrator	25,800.00	32,136.00	-6,336.00	80.3%
405.13 · Treasurer Wages	27,136.00	25,000.00	2,136.00	108.5%
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	6,149.94	7,500.00	-1,350.06	82.0%
405.32 · Telephone	2,814.76	3,200.00	-385.24	88.0%
405.34 · Advertising - Newspaper	3,184.62	4,000.00	-815.38	79.6%
405.354 · Workers Comp	226.16	216.00	10.16	104.7%
405.36 · Health Insurance	7,601.55	10,800.00	-3,198.45	70.4%
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	590.67	768.00	-177.33	76.9%
485.05 · uc	455.00	1,365.00	-910.00	33.3%
486.05 · ss	1,973.69	4,371.00	-2,397.31	45.2%
Total 405.00 · Secretary/Clerk	77,860.99	94,556.00	-16,695.01	82.3%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
January 1 through August 27, 2019

	Jan 1 - Aug 27, 19	Budget	\$ Over Budget	% of Budget
408.00 · Engineering Services				
408.31 · Engineering Serv.-Township	72,322.19	60,000.00	12,322.19	120.5%
408.32 · Engineering Serv.-Subdiv. Rev.	24,801.25	0.00	24,801.25	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%
Total 408.00 · Engineering Services	97,146.69	62,500.00	34,646.69	155.4%
409.00 · Building				
409.12 · Building-Maintenance Wages	2,745.00	6,250.00	-3,505.00	43.9%
409.20 · Bldg Supplies, Paper Products	99.86	1,500.00	-1,400.14	6.7%
409.21 · Fire Alarm Sys - Maint & Repair	1,624.24	2,000.00	-375.76	81.2%
409.24 · Bldg Repairs & Maint.-Electricl	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	6,127.25	2,500.00	3,627.25	245.1%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	8,278.88	11,000.00	-2,721.12	75.3%
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	25,758.80	47,250.00	-21,491.20	54.5%
410.00 · Public Safety				
410.08 · police legal	6,138.50	12,000.00	-5,861.50	51.2%
410.11 · Heart and Lung	0.00	1,500.00	-1,500.00	0.0%
410.12 · Salary of Chief/Superintendent	65,181.36	99,446.00	-34,264.64	65.5%
410.13 · Wages of Police Officers	164,420.94	298,818.00	-134,397.06	55.0%
410.15 · Overtime	0.00	4,000.00	-4,000.00	0.0%
410.20 · Office Supplies-Police	834.20	3,000.00	-2,165.80	27.8%
410.21 · Uniforms-Police	4,985.53	7,000.00	-2,014.47	71.2%
410.211 · Contractual Uniform Allowance	1,510.74	1,425.00	85.74	106.0%
410.22 · Weapons-Police	4,970.96	4,000.00	970.96	124.3%
410.23 · Computer Supplies-Police	2,007.60	4,000.00	-1,992.40	50.2%
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	7,952.70	8,000.00	-47.30	99.4%
410.30 · Other Services and Charges	2,088.16	2,000.00	88.16	104.4%
410.32 · Police Department Communication	4,663.01	5,500.00	-836.99	84.8%
410.33 · Transportation Charges-Gas	3,711.09	5,000.00	-1,288.91	74.2%
410.35 · Life Insurance-Police	536.04	1,500.00	-963.96	35.7%
410.351 · Police Liability Insurance	5,434.00	7,500.00	-2,066.00	72.5%
410.354 · Workers Comp	7,434.30	13,116.00	-5,681.70	56.7%
410.36 · Health Insurance-Police	26,517.24	21,477.00	5,040.24	123.5%
410.37 · Repairs&Maintenance Services	5,763.10	5,000.00	763.10	115.3%
410.38 · Dental / Vision	3,004.48	4,500.00	-1,495.52	66.8%
410.39 · Disability	2,827.82	3,300.00	-472.18	85.7%
410.42 · Dues, Subscriptions, Membership	855.00	1,200.00	-345.00	71.3%
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	5,365.37	3,640.00	1,725.37	147.4%
486.06 · SS	15,815.77	29,000.00	-13,184.23	54.5%
Total 410.00 · Public Safety	345,868.14	631,425.00	-285,556.86	54.8%
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	1,000.00	1,500.00	-500.00	66.7%
411.354 · Fire Company Workers Comp	8,390.00	18,835.00	-10,445.00	44.5%
411.54 · Fireman's Relief Contribution	0.00	36,000.00	-36,000.00	0.0%
411.55 · Fire Company Millage	73,863.51	71,203.00	2,660.51	103.7%
486.09 · SS	76.50	115.00	-38.50	66.5%
Total 411.00 · Fire Company	88,627.75	127,653.00	-39,025.25	69.4%
413.00 · Building Inspector				
413.10 · Building/Zoning Salary	41,451.29	55,000.00	-13,548.71	75.4%
413.20 · Zoning Supplies/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	256.50	500.00	-243.50	51.3%
485.07 · Building I UC	0.00	100.00	-100.00	0.0%
Total 413.00 · Building Inspector	41,719.09	56,600.00	-14,880.91	73.7%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
 January 1 through August 27, 2019

	Jan 1 - Aug 27, 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	180.00	200.00	-20.00	90.0%
Total 414.00 · Planning and Zoning	12,396.42	22,750.00	-10,353.58	54.5%
415.00 · Emergency Management				
486.15 · Social Security & Medicare	98.82	0.00	98.82	100.0%
415.10 · Emergency Management Salary	1,291.65	2,000.00	-708.35	64.6%
415.20 · EM Supplies	0.00	3,500.00	-3,500.00	0.0%
415.30 · Other Services&Charges	4,078.00	1,000.00	3,078.00	407.8%
Total 415.00 · Emergency Management	5,468.47	6,500.00	-1,031.53	84.1%
420.00 · Health and Human Services				
421.00 · Health Ambulance	55,031.99	52,743.00	2,288.99	104.3%
421.354 · Workers Comp	499.65	881.00	-381.35	56.7%
422.00 · VNA	200.00	200.00	0.00	100.0%
427.00 · Trash Services	320.00	600.00	-280.00	53.3%
Total 420.00 · Health and Human Services	56,051.64	54,424.00	1,627.64	103.0%
430.00 · Public Works				
430.20 · Public Works - Supplies	2,156.60	2,500.00	-343.40	86.3%
430.26 · Small Tools	106.90	1,500.00	-1,393.10	7.1%
430.27 · Technology	1,706.00	500.00	1,206.00	341.2%
430.30 · Uniforms	1,486.16	4,000.00	-2,513.84	37.2%
430.32 · Truck Phones	701.49	3,900.00	-3,198.51	18.0%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	6,622.50	20,000.00	-13,377.50	33.1%
430.35 · Health Insurance	11,553.87	16,600.00	-5,046.13	69.6%
430.354 · Worker's comp	6,623.89	11,700.00	-5,076.11	56.6%
430.36 · Public Utility	2,959.04	4,750.00	-1,790.96	62.3%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,210.29	500.00	1,710.29	442.1%
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	36,356.10	133,150.00	-96,793.90	27.3%
432.00 · Ice & Snow Removal				
432.14 · Snow and Ice Materials	0.00	15,000.00	-15,000.00	0.0%
432.12 · Snow pay	14,314.17	35,000.00	-20,685.83	40.9%
432.14 · Snow and Ice Materials - Other	14,314.17	50,000.00	-35,685.83	28.6%
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	2,790.12	12,000.00	-9,209.88	23.3%
434.00 · Traffic Lighting - PECO	7,825.91	13,500.00	-5,674.09	58.0%
436.00 · Storm Sewers & Drains	500.00	1,500.00	-1,000.00	33.3%
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	20,519.28	28,000.00	-7,480.72	73.3%
437.26 · Machinery Repairs	6,386.33	20,000.00	-13,613.67	31.9%
Total 437.00 · Repairs of Tools & Machinery	27,588.33	53,000.00	-25,411.67	52.1%
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	94,009.07	173,100.00	-79,090.93	54.3%
438.11 · Highway Overtime Wages	11,196.96	11,000.00	196.96	101.8%
438.20 · Roads and Bridges-Contractors	54,402.59	84,000.00	-29,597.41	64.8%
438.21 · Roads and Bridges-Blacktop/Ston	18,220.17	54,000.00	-35,779.83	33.7%
438.22 · Line Painting	0.00	15,000.00	-15,000.00	0.0%
438.38 · Highway Rentals	252.15	15,000.00	-14,747.85	1.7%
438.39 · Disability	1,270.80	2,500.00	-1,229.20	50.8%
438.45 · Road Contracted Services	8,984.80	4,000.00	4,984.80	224.6%
448.00 · SBA	5,520.00	0.00	5,520.00	100.0%
483.08 · Pension	11,354.33	22,000.00	-10,645.67	51.6%
485.08 · UC	2,452.97	2,730.00	-277.03	89.9%
486.08 · SS	9,440.17	15,800.00	-6,359.83	59.7%
Total 438.00 · Road & Bridge Maintenance	217,104.01	399,130.00	-182,025.99	54.4%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
 January 1 through August 27, 2019

	Jan 1 - Aug 27, 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	589.01	400.00	189.01	147.3%
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	9,652.16	10,000.00	-347.84	96.5%
454.70 · Park Development	6,519.24	15,000.00	-8,480.76	43.5%
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	24,559.67	66,575.00	-42,015.33	36.9%
456.00 · Library	3,000.00	3,000.00	0.00	100.0%
491.00 · Refund of Prior Year Revenue	677.81	0.00	677.81	100.0%
Total 400 · EXPENDITURES	1,347,358.01	2,149,849.00	-802,490.99	62.7%
Total Expense	1,347,358.01	2,149,849.00	-802,490.99	62.7%
Net Income	135,140.11	-383,623.00	518,763.11	-35.2%

Lower Frederick Township Liquid Fuel
Balance Sheet
As of August 27, 2019

	<u>Aug 27, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	204,953.13
Total Checking/Savings	<u>204,953.13</u>
Total Current Assets	<u>204,953.13</u>
TOTAL ASSETS	<u>204,953.13</u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>183,869.54</u>
Total Equity	<u>204,953.13</u>
TOTAL LIABILITIES & EQUITY	<u>204,953.13</u>

Lower Frederick Township Liquid Fuel Profit & Loss Budget vs. Actual

08/27/19

January 1 through August 27, 2019

Cash Basis

	Jan 1 - Aug 27, 19	Budget	\$ Over Budget	% of Budget
Income				
300 · REVENUES				
340.00 · Interest Income	1,557.53	300.00	1,257.53	519.2%
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	182,312.01	179,067.52	3,244.49	101.8%
Total 300 · REVENUES	183,869.54	179,367.52	4,502.02	102.5%
Total Income	183,869.54	179,367.52	4,502.02	102.5%
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	0.00	175,000.00	-175,000.00	0.0%
Total 400 · EXPENDITURES	0.00	175,000.00	-175,000.00	0.0%
Total Expense	0.00	175,000.00	-175,000.00	0.0%
Net Income	183,869.54	4,367.52	179,502.02	4,209.9%

Lower Frederick Township Sewer
Balance Sheet
As of August 27, 2019

	Aug 27, 19
ASSETS	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	290,305.02
100.06 · UNB On Site Escrow	3,273.83
104.01 · Victory Sewer CD Mat 12/11/19	253,563.28
109.06 · Victory CD 11/25/19 On Site Swr	38,921.83
Total Checking/Savings	586,063.96
Accounts Receivable	
120.00 · Accounts Receivable	263,804.53
Total Accounts Receivable	263,804.53
Total Current Assets	849,868.49
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	3,063,241.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	12,068.05
Total Accounts Payable	12,068.05
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	55,556.81
Total Liabilities	55,556.81
Equity	
279.00 · Fund Balance/Retained Earnings	2,478,911.80
281.00 · Contributed Capital	575,260.62
Net Income	-46,487.90
Total Equity	3,007,684.52
TOTAL LIABILITIES & EQUITY	3,063,241.33

Lower Frederick Township Sewer Profit & Loss Budget vs. Actual January 1 through August 27, 2019

	Jan 1 - Aug 27, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
340.00 · Interest Income	7,794.02	10,000.00	-2,205.98	77.9%
354.04 · Sewer Rent	529,750.04	765,175.00	-235,424.96	69.2%
354.05 · Sewer Connection / Tapping Fees	23,137.72	451,400.00	-428,262.28	5.1%
360.00 · Charges for Services	1,200.00	1,000.00	200.00	120.0%
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	561,881.78	1,228,075.00	-666,193.22	45.8%
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 Grant	0.00	61,948.00	-61,948.00	0.0%
Total Income	561,881.78	1,290,023.00	-728,141.22	43.6%
Expense				
400 · EXPENDITURES				
429.00 · Sewer				
429.08 · Engineering				
429.08a · Sanitary Line Expansion	4,119.75	2,000.00	2,119.75	206.0%
429.08 · Engineering - Other	16,018.11	40,000.00	-23,981.89	40.0%
Total 429.08 · Engineering	20,137.86	42,000.00	-21,862.14	47.9%
429.11 · Clerk	15,954.00	32,136.00	-16,182.00	49.6%
429.12 · Contracted Services	11,026.00	15,600.00	-4,574.00	70.7%
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	13,729.29	30,600.00	-16,870.71	44.9%
429.20 · Supplies, Lab and Office	3,596.27	11,500.00	-7,903.73	31.3%
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	8,189.86	10,000.00	-1,810.14	81.9%
429.312 · Professional Fees - Sound Study	0.00	25,000.00	-25,000.00	0.0%
429.313 · Manhole Repairs & Maintenance	0.00	61,948.00	-61,948.00	0.0%
429.32 · Phones	789.71	1,250.00	-460.29	63.2%
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	30,241.22	25,000.00	5,241.22	121.0%
429.37 · Repairs and Maintenance	34,743.68	78,000.00	-43,256.32	44.5%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	1,175.90	1,600.00	-424.10	73.5%
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	63,158.40	90,000.00	-26,841.60	70.2%
429.46 · Training & Licensing	100.00	1,500.00	-1,400.00	6.7%
429.661 · Sewer Capital Imprv., Engineer	61,941.22	75,000.00	-13,058.78	82.6%
429.90 · Bank Charge	45.00	100.00	-55.00	45.0%
Total 429.00 · Sewer	314,019.29	618,534.00	-304,514.71	50.8%
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%
491.00 · Refunds of Prior Year Revenues	1,500.00	0.00	1,500.00	100.0%
Total 400 · EXPENDITURES	601,900.53	1,193,534.00	-591,633.47	50.4%

**Lower Frederick Township Sewer
Profit & Loss Budget vs. Actual
January 1 through August 27, 2019**

	Jan 1 - Aug 27, 19	Budget	\$ Over Budget	% of Budget
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	2,639.92	7,440.00	-4,800.08	35.5%
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	6,469.15	16,041.00	-9,571.85	40.3%
Total Expense	608,369.68	1,209,575.00	-601,205.32	50.3%
Net Ordinary Income	-46,487.90	80,448.00	-126,935.90	-57.8%
Net Income	-46,487.90	80,448.00	-126,935.90	-57.8%

Lower Frederick Township
Balance Sheet - Sewer Capital Fund
As of August 27, 2019

	<u>Aug 27, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	1,584,063.78
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>2,534,063.78</u>
Total Current Assets	2,534,063.78
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	-110,465.79
Total Fixed Assets	<u>7,625,151.77</u>
TOTAL ASSETS	<u><u>10,159,215.55</u></u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	23,065.74
Total Equity	<u>10,159,215.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>10,159,215.55</u></u>

**Lower Frederick Township
Transactions by Account**
As of August 27, 2019

2:58 PM
08/27/19
Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
161.00 - Constr in Progress-S. T. Plant						
Check	01/01/2019	160	Lobar	Contract # 1, Estimate 21	137,057.72	7,364,385.94
Check	01/01/2019	161	Garden spot Electric	Contract 4, Estimate 11 - final	50,017.55	7,501,443.66
Check	01/01/2019	162	Clipper Pipe and Service	Contract 3, Estimate 4 - final	49,564.21	7,551,461.21
Check	01/01/2019	163	Garden spot Mechanical	Contract 2, Estimate 7 - final	22,200.00	7,601,025.42
Check	02/26/2019	164	Lobar	Contract 1, Estimate 22 - final	50,000.00	7,673,225.42
General Journal	07/16/2019	CSO		To record Pave Driveway at Sewer Plant originally paid from Sewer Rental Fund - Allan Myers	30,588.32	7,703,813.74
General Journal	07/16/2019	CSO		To record Pave Driveway at Sewer Plant originally paid from Sewer Rental Fund - Sacks & Sons Inc.	20,704.00	7,724,517.74
Total 161.00 - Constr in Progress-S. T. Plant					360,131.80	7,724,517.74
161.01 - Const in Progress- Collection						
Total 161.01 - Const in Progress- Collection						11,099.82
Total 161.01 - Const in Progress- Collection						11,099.82
165.00 - Accumulated Depreciation						
Total 165.00 - Accumulated Depreciation						-110,465.79
Total 165.00 - Accumulated Depreciation						-110,465.79
TOTAL					360,131.80	7,625,151.77

Lower Frederick Township
Profit & Loss - Sewer Capital Fund
January 1 through August 27, 2019

	<u>Jan 1 - Aug 27, 19</u>
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	16,722.74
Total 300 · REVENUES	16,722.74
393.00 · Proceeds of General L/T Debt	50,000.00
Total Income	66,722.74
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	23,065.74
Net Income	<u>23,065.74</u>