

Cash Balances  
Lower Frederick Township  
10/1/2019

General Fund

	<u>Balance</u>	<u>Interest %</u>	
Victory Bank			
General Fund Checking	\$ 567,677.93	1.73%	
Payroll Checking	\$ 33,172.64	1.73%	
General Fund Capital Money Market	\$ 95,663.73	2.13%	
Storm Water Money Market	\$ 9,256.69	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>\$ 1,405,369.01</u>		

Hydrant Fund

Victory Bank			
Hydrant Fund Money Market	\$ 15,335.14	2.13%	
 Total Cash Hydrant Fund	 <u>\$ 15,335.14</u>		

Liquid Fuels Fund

Victory Bank			
Liquid Fuels Money Market	\$ 54,369.87	2.13%	
 Total Cash Liquid Fuels Fund	 <u>\$ 54,369.87</u>		

Sewer Fund

Victory Bank			
Sewer Checking	\$ 272,319.19	1.73%	
Univest			
On Site Sewer Savings	\$ 3,274.24	0.05%	
Certificates of Deposit			
Sewer CD Victory Bank	\$ 254,158.33	2.80%	12/9/2019
On Site Sewer CD Victory Bank	\$ 38,921.83	2.30%	11/25/2019
 Total Cash Sewer Fund	 <u>\$ 568,673.59</u>		

Sewer Capital Fund

Victory Bank			
Sewer Capital Money Market	\$ 1,592,148.55	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>\$ 2,542,148.55</u>		

**Lower Frederick Township**  
**Balance Sheet - General Fund**  
 As of October 1, 2019

	Oct 1, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	567,677.93
104.02 · Victory Bank Payroll Acct 1559	33,172.64
104.03 · Victory Bank Storm Water	9,256.69
104.04 · Victory Bank General Capital	95,663.73
104.05 · Victory Bank Hydrant	15,335.14
<b>Total 104 · Victory Bank</b>	<b>721,106.13</b>
101.2 · Univest General	36,024.90
101.4 · Univest Escrow Checking Account	4,004.52
107 · Developer Escrow Accounts	
107.13 · Wheelworks Unlimied Inc.	500.04
107.12 · Sambrick Builders Inc	531.27
107.11 · Cihocki/Prestige Property Part.	2,423.06
107.10 · Village By The Pond	9,653.54
107.09 · Village By The Pond Construct	50,011.10
107.08 · Sacks & Sons Inc	1,358.43
107.07 · Construction B Team Investments	73,691.49
107.06 · D.R. Horton, Inc.	4,932.18
107.01 · Metropolitan Develop Group	2,674.47
107.02 · Scott Dressel	17,391.34
107.04 · Reiter-B Team Investments LLC	1,003.01
<b>Total 107 · Developer Escrow Accounts</b>	<b>164,169.93</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	9,888.04
109.06 · CD Victory Bank, mat 12/4/19	249,680.56
<b>Total 109.00 · CD general</b>	<b>659,568.60</b>
<b>Total Checking/Savings</b>	<b>1,584,874.08</b>
Accounts Receivable	
120.00 · Accounts Receivable	23,196.80
<b>Total Accounts Receivable</b>	<b>23,196.80</b>
Other Current Assets	
130.00 · Due from Other Funds	
130.06 · Due from Sewer Fund	43,488.76
<b>Total 130.00 · Due from Other Funds</b>	<b>43,488.76</b>
<b>Total Other Current Assets</b>	<b>43,488.76</b>
<b>Total Current Assets</b>	<b>1,651,559.64</b>
<b>TOTAL ASSETS</b>	<b>1,651,559.64</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	-110.04
<b>Total Accounts Payable</b>	<b>-110.04</b>
Other Current Liabilities	
248 · Developer Escrow Account	168,169.93

Lower Frederick Township  
Balance Sheet - General Fund  
As of October 1, 2019

	<u>Oct 1, 19</u>
210.00 · Payroll Liabilities	
220.00 · Unemployment Compensation	0.08
<b>Total 210.00 · Payroll Liabilities</b>	<b>0.08</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>168,106.39</b>
<b>Total Current Liabilities</b>	<b>167,996.35</b>
<b>Total Liabilities</b>	<b>167,996.35</b>
<b>Equity</b>	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,064.62
Net Income	-8,674.67
<b>Total Equity</b>	<b>1,483,563.29</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,651,559.64</b>

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

January 1 through October 1, 2019

	Jan 1 - Oct 1, 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	472,287.97	495,781.00	-23,493.03	95.3%
301.20 · Real Estate Taxes-Prior Year	8,847.40	0.00	8,847.40	100.0%
301.40 · Real Estate Taxes Delinquent	3,677.28	6,500.00	-2,822.72	56.6%
301.700 · Real Estate - Fire Protection	67,723.48	71,200.00	-3,476.52	95.1%
301.800 · Real Estate - Ambulance	51,232.18	52,740.00	-1,507.82	97.1%
310.10 · Real Estate Transfer Tax	96,353.71	71,000.00	25,353.71	135.7%
310.21 · Earned Income Tax	660,004.20	798,250.00	-138,245.80	82.7%
<b>Total 300.00 · Taxes</b>	<b>1,359,542.87</b>	<b>1,495,471.00</b>	<b>-135,928.13</b>	<b>90.9%</b>
<b>320.00 · Licenses and Permits</b>				
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%
<b>Total 320.00 · Licenses and Permits</b>	<b>73,401.08</b>	<b>102,000.00</b>	<b>-28,598.92</b>	<b>72.0%</b>
<b>322.00 · Non Business Licenses &amp; Permits</b>				
322.50 · Street Opening Permit	1,650.00	500.00	1,150.00	330.0%
<b>Total 322.00 · Non Business Licenses &amp; Permits</b>	<b>1,650.00</b>	<b>500.00</b>	<b>1,150.00</b>	<b>330.0%</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	4,405.28	2,750.00	1,655.28	160.2%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
<b>Total 330.00 · Fines and Forfeits</b>	<b>5,913.87</b>	<b>4,900.00</b>	<b>1,013.87</b>	<b>120.7%</b>
<b>340.00 · Interest Income</b>	<b>19,959.88</b>	<b>12,000.00</b>	<b>7,959.88</b>	<b>166.3%</b>
<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	40,963.99	28,500.00	12,463.99	143.7%
355.08 · Alcoholic Beverage License	800.00	800.00	0.00	100.0%
355.09 · recycling	3,520.60	0.00	3,520.60	100.0%
355.13 · Foreign Fire Ins.	31,496.33	32,000.00	-503.67	98.4%
<b>Total 350.00 · Intergovernmental Revenue</b>	<b>78,254.92</b>	<b>62,900.00</b>	<b>15,354.92</b>	<b>124.4%</b>
<b>360.00 · Charges for Services</b>				
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	1,500.00	1,600.00	-100.00	93.8%
362.11 · Accident Report Copies	646.95	200.00	446.95	323.5%
362.40 · zoning permits	3,385.00	2,750.00	635.00	123.1%
362.41 · Building Permits	28,652.39	40,000.00	-11,347.61	71.6%
362.42 · Registration	1,950.00	250.00	1,700.00	780.0%
362.43 · Protective Insp Fees-Plumbing	6,945.00	2,750.00	4,195.00	252.5%
362.44 · State Fees	315.00	300.00	15.00	105.0%
362.45 · Use & Occupancy	3,550.00	2,250.00	1,300.00	157.8%
362.46 · Grading Permits	2,006.75	5,000.00	-2,993.25	40.1%
362.47 · Electric permits	9,981.90	9,500.00	481.90	105.1%
362.48 · Driveway permits	150.00	2,000.00	-1,850.00	7.5%
362.49 · Home occupation permits	40.00	175.00	-135.00	22.9%
362.50 · building permit applications	7,320.00	9,000.00	-1,680.00	81.3%
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	689.50	580.00	109.50	118.9%
<b>Total 360.00 · Charges for Services</b>	<b>80,882.58</b>	<b>86,955.00</b>	<b>-6,072.42</b>	<b>93.0%</b>
<b>380.00 · Miscellaneous Revenue</b>				
380.01 · Miscellaneous Revenue	1,350.00	1,000.00	350.00	135.0%
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%
<b>Total 380.00 · Miscellaneous Revenue</b>	<b>9,200.00</b>	<b>1,500.00</b>	<b>7,700.00</b>	<b>613.3%</b>

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

January 1 through October 1, 2019

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
383.12 · Special Assessments Hydrants	9,669.58	0.00	9,669.58	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>1,642,693.59</b>	<b>1,766,226.00</b>	<b>-123,532.41</b>	<b>93.0%</b>
<b>Gross Profit</b>	<b>1,642,693.59</b>	<b>1,766,226.00</b>	<b>-123,532.41</b>	<b>93.0%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
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	1,351.66	3,000.00	-1,648.34	45.1%
401.120 · Manager Salary	32,274.99	78,970.00	-46,695.01	40.9%
483.010 · Manager Pension	343.85	9,840.00	-9,496.15	3.5%
485.010 · Manager, Unemployment Comp Exp	1,819.95	910.00	909.95	200.0%
486.010 · Manager, Soc Sec, Medi Taxes	2,463.85	6,041.00	-3,577.15	40.8%
<b>Total 401.00 · Executive (Manager)</b>	<b>38,250.53</b>	<b>108,256.00</b>	<b>-70,005.47</b>	<b>35.3%</b>
400.00 · General Government				
400.11 · Supervisor's Salary	4,218.75	5,625.00	-1,406.25	75.0%
400.19 · Payroll Expenses	1,832.81	1,700.00	132.81	107.8%
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	10,877.00	22,000.00	-11,123.00	49.4%
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	12,119.00	13,500.00	-1,381.00	89.8%
400.35 · Insurance - Other	951.00	1,750.00	-799.00	54.3%
<b>Total 400.35 · Insurance</b>	<b>40,978.00</b>	<b>66,250.00</b>	<b>-25,272.00</b>	<b>61.9%</b>
400.42 · Dues and Subscriptions	3,278.00	3,500.00	-222.00	93.7%
400.45 · Contracted Services	88,657.85	500.00	88,157.85	17,731.6%
400.46 · Conferences and Seminars	803.58	2,500.00	-1,696.42	32.1%
486.03 · Social Security, Medicare Taxes	322.73	430.00	-107.27	75.1%
<b>Total 400.00 · General Government</b>	<b>140,208.23</b>	<b>80,980.00</b>	<b>59,228.23</b>	<b>173.1%</b>
402.31 · Professional Services auditors	9,250.00	9,000.00	250.00	102.8%
403.00 · Tax Collection				
403.10 · Commission - Berkheimer	7,188.06	11,000.00	-3,811.94	65.3%
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	16.00	300.00	-284.00	5.3%
486.04 · Social Security, Medicare Taxes	1,859.72	2,300.00	-440.28	80.9%
<b>Total 403.00 · Tax Collection</b>	<b>34,143.57</b>	<b>40,600.00</b>	<b>-6,456.43</b>	<b>84.1%</b>
404.00 · Legal Fees				
404.31 · Solicitor/Legal Fees	72,494.25	75,000.00	-2,505.75	96.7%
404.32 · Developers	124.50	0.00	124.50	100.0%
<b>Total 404.00 · Legal Fees</b>	<b>72,618.75</b>	<b>75,000.00</b>	<b>-2,381.25</b>	<b>96.8%</b>
405.00 · Secretary/Clerk				
405.14 · administrator	30,720.00	32,136.00	-1,416.00	95.6%
405.13 · Treasurer Wages	30,236.00	25,000.00	5,236.00	120.9%
405.15 · Training	457.44	500.00	-42.56	91.5%
405.21 · WEB Site	694.81	1,500.00	-805.19	46.3%
405.22 · Operating Equipmnt, Office Tech	7,818.74	7,500.00	318.74	104.2%
405.32 · Telephone	3,574.72	3,200.00	374.72	111.7%
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	9,326.65	10,800.00	-1,473.35	86.4%
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	656.30	768.00	-111.70	85.5%
485.05 · Unemployment Comp Exp	455.00	1,365.00	-910.00	33.3%
486.05 · Social Security, Medicare Taxes	2,350.07	4,371.00	-2,020.93	53.8%
<b>Total 405.00 · Secretary/Clerk</b>	<b>90,677.56</b>	<b>94,556.00</b>	<b>-3,878.44</b>	<b>95.9%</b>

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

January 1 through October 1, 2019

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
<b>408.00 · Engineering Services</b>				
408.31 · Engineering Serv.-Township	78,136.19	60,000.00	18,136.19	130.2%
408.32 · Engineering Serv.-Subdiv. Rev.	21,419.25	0.00	21,419.25	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>99,578.69</b>	<b>62,500.00</b>	<b>37,078.69</b>	<b>159.3%</b>
<b>409.00 · Building</b>				
409.12 · Building-Maintenance Wages	3,645.00	6,250.00	-2,605.00	58.3%
409.20 · Bldg Supplies, Paper Products	127.66	1,500.00	-1,372.34	8.5%
409.21 · Fire Alarm Sys - Maint & Repair	1,624.24	2,000.00	-375.76	81.2%
409.24 · Bldg Repairs & Maint.-Electric	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	1,779.25	2,500.00	-720.75	71.2%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	8,964.10	11,000.00	-2,035.90	81.5%
409.37 · Repair & Maintenance	6,365.56	6,500.00	-134.44	97.9%
409.45 · Bldg-Contracted Services	15,176.00	15,000.00	176.00	101.2%
<b>Total 409.00 · Building</b>	<b>37,681.81</b>	<b>47,250.00</b>	<b>-9,568.19</b>	<b>79.7%</b>
<b>410.00 · Public Safety</b>				
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	72,746.38	99,446.00	-26,699.62	73.2%
410.13 · Wages of Police Officers	188,344.45	298,818.00	-110,473.55	63.0%
410.15 · Overtime	0.00	4,000.00	-4,000.00	0.0%
410.20 · Office Supplies-Police	895.09	3,000.00	-2,104.91	29.8%
410.21 · Uniforms-Police	5,484.32	7,000.00	-1,515.68	78.3%
410.211 · Contractual Uniform Allowance	1,735.73	1,425.00	310.73	121.8%
410.22 · Weapons-Police	5,512.96	4,000.00	1,512.96	137.8%
410.23 · Computer Supplies-Police	2,149.60	4,000.00	-1,850.40	53.7%
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	179.00	1,000.00	-821.00	17.9%
410.29 · Operating Equipment	8,245.00	8,000.00	245.00	103.1%
410.30 · Other Services and Charges	2,376.30	2,000.00	376.30	118.8%
410.32 · Police Department Communication	5,636.66	5,500.00	136.66	102.5%
410.33 · Transportation Charges-Gas	4,443.56	5,000.00	-556.44	88.9%
410.35 · Life Insurance-Police	695.98	1,500.00	-804.02	46.4%
410.351 · Police Liability Insurance	5,434.00	7,500.00	-2,066.00	72.5%
410.353 · Vehicle Insurance	2,286.00	0.00	2,286.00	100.0%
410.354 · Workers Comp	7,434.30	13,116.00	-5,681.70	56.7%
410.36 · Health Insurance-Police	34,771.70	21,477.00	13,294.70	161.9%
410.37 · Repairs&Maintenance Services	6,251.60	5,000.00	1,251.60	125.0%
410.38 · Dental / Vision	3,845.23	4,500.00	-654.77	85.4%
410.39 · Disability	3,186.58	3,300.00	-113.42	96.6%
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	73,275.00	59,753.00	13,522.00	122.6%
485.06 · Unemployment Comp Exp	5,460.01	3,640.00	1,820.01	150.0%
486.06 · Social Security, Medicare Taxes	19,908.39	29,000.00	-9,091.61	68.6%
<b>Total 410.00 · Public Safety</b>	<b>471,141.57</b>	<b>631,425.00</b>	<b>-160,283.43</b>	<b>74.6%</b>
<b>411.00 · Fire Company</b>				
411.380 · Vehicle Insurance	6,351.00	0.00	6,351.00	100.0%
411.53 · Fire Company Radio Expense	5,297.74	0.00	5,297.74	100.0%
411.14 · Fire Marshall Salary	1,125.00	1,500.00	-375.00	75.0%
411.354 · Fire Company Workers Comp	9,449.00	18,835.00	-9,386.00	50.2%
411.54 · Fireman's Relief Contribution	31,496.33	36,000.00	-4,503.67	87.5%
411.55 · Fire Company Millage	73,974.51	71,203.00	2,771.51	103.9%
486.09 · Social Security, Medicare Taxes	86.07	115.00	-28.93	74.8%
<b>Total 411.00 · Fire Company</b>	<b>127,779.65</b>	<b>127,653.00</b>	<b>126.65</b>	<b>100.1%</b>
<b>413.00 · Building Inspector</b>				
413.10 · Building/Zoning Salary	57,435.46	55,000.00	2,435.46	104.4%
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%
<b>Total 413.00 · Building Inspector</b>	<b>57,703.26</b>	<b>56,600.00</b>	<b>1,103.26</b>	<b>101.9%</b>

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

January 1 through October 1, 2019

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
<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	16,313.06	15,000.00	1,313.06	108.8%
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%
<b>Total 414.00 · Planning and Zoning</b>	<b>17,541.42</b>	<b>22,750.00</b>	<b>-5,208.58</b>	<b>77.1%</b>
<b>415.00 · Emergency Management</b>				
486.15 · Social Security, Medicare Taxes	111.56	0.00	111.56	100.0%
415.10 · Emergency Management Salary	1,458.32	2,000.00	-541.68	72.9%
415.20 · EM Supplies	1,300.00	3,500.00	-2,200.00	37.1%
415.30 · Other Services&Charges	2,844.00	1,000.00	1,844.00	284.4%
<b>Total 415.00 · Emergency Management</b>	<b>5,713.88</b>	<b>6,500.00</b>	<b>-786.12</b>	<b>87.9%</b>
<b>420.00 · Health and Human Services</b>				
421.00 · Health Ambulance	55,112.99	52,743.00	2,369.99	104.5%
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	360.00	600.00	-240.00	60.0%
<b>Total 420.00 · Health and Human Services</b>	<b>56,172.64</b>	<b>54,424.00</b>	<b>1,748.64</b>	<b>103.2%</b>
<b>430.00 · Public Works</b>				
430.20 · Public Works - Supplies	2,267.02	2,500.00	-232.98	90.7%
430.26 · Small Tools	106.90	1,500.00	-1,393.10	7.1%
430.27 · Technology	1,804.00	500.00	1,304.00	360.8%
430.30 · Uniforms	1,690.90	4,000.00	-2,309.10	42.3%
430.32 · Truck Phones	766.91	3,900.00	-3,133.09	19.7%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	7,260.64	20,000.00	-12,739.36	36.3%
430.35 · Health Insurance	14,085.27	16,600.00	-2,514.73	84.9%
430.354 · Worker's comp	6,623.89	11,700.00	-5,076.11	56.6%
430.36 · Public Utility	3,213.05	4,750.00	-1,536.95	67.6%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,258.29	500.00	1,758.29	451.7%
430.70 · Minor and Major Capital Equip	111.50	25,000.00	-24,888.50	0.4%
430.74 · vehicle capital	0.00	40,000.00	-40,000.00	0.0%
<b>Total 430.00 · Public Works</b>	<b>40,417.73</b>	<b>133,150.00</b>	<b>-92,732.27</b>	<b>30.4%</b>
<b>432.00 · Ice &amp; Snow Removal</b>				
432.14 · Snow and Ice Materials				
432.12 · Snow pay	1,050.00	15,000.00	-13,950.00	7.0%
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>15,364.17</b>	<b>50,000.00</b>	<b>-34,635.83</b>	<b>30.7%</b>
<b>Total 432.00 · Ice &amp; Snow Removal</b>	<b>15,364.17</b>	<b>50,000.00</b>	<b>-34,635.83</b>	<b>30.7%</b>
<b>433.00 · Traffic Control Devices</b>	<b>3,278.45</b>	<b>12,000.00</b>	<b>-8,721.55</b>	<b>27.3%</b>
434.00 · Traffic Lighting - PECO	8,858.04	13,500.00	-4,641.96	65.6%
436.00 · Storm Sewers & Drains	2,680.00	1,500.00	1,180.00	178.7%
<b>437.00 · Repairs of Tools &amp; Machinery</b>				
437.20 · Machinery/Equip. Supplies	682.72	5,000.00	-4,317.28	13.7%
437.25 · Truck Repairs	29,641.36	28,000.00	1,641.36	105.9%
437.26 · Machinery Repairs	8,157.96	20,000.00	-11,842.04	40.8%
<b>Total 437.00 · Repairs of Tools &amp; Machinery</b>	<b>38,482.04</b>	<b>53,000.00</b>	<b>-14,517.96</b>	<b>72.6%</b>
<b>438.00 · Road &amp; Bridge Maintenance</b>				
438.10 · Highway Maintenance Wages	106,685.00	173,100.00	-66,415.00	61.6%
438.11 · Highway Overtime Wages	12,235.27	11,000.00	1,235.27	111.2%
438.20 · Roads and Bridges-Contractors	51,172.59	84,000.00	-32,827.41	60.9%
438.21 · Roads and Bridges-Blacktop/Ston	26,500.04	54,000.00	-27,499.96	49.1%
438.22 · Line Painting	0.00	15,000.00	-15,000.00	0.0%
438.38 · Highway Rentals	273.61	15,000.00	-14,726.39	1.8%
438.39 · Disability	1,420.05	2,500.00	-1,079.95	56.8%
438.45 · Road Contracted Services	8,984.80	4,000.00	4,984.80	224.6%
448.00 · Schwenksville Borough Authority	6,210.00	0.00	6,210.00	100.0%
483.08 · Pension	14,199.09	22,000.00	-7,800.91	64.5%
485.08 · Unemployment Comp Exp	2,452.97	2,730.00	-277.03	89.9%
486.08 · Social Security, Medicare Taxes	8,759.73	15,800.00	-7,040.27	55.4%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<b>238,893.15</b>	<b>399,130.00</b>	<b>-160,236.85</b>	<b>59.9%</b>

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

January 1 through October 1, 2019

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
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	814.07	400.00	414.07	203.5%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	2,676.84	6,000.00	-3,323.16	44.6%
454.20 · Potty Cleaning	1,910.00	4,000.00	-2,090.00	47.8%
454.21 · Park Repairs	162.42	2,500.00	-2,337.58	6.5%
454.22 · Maint	10,282.30	10,000.00	282.30	102.8%
454.70 · Park Development	21,659.68	15,000.00	6,659.68	144.4%
454.74 · Purchase of Equipment	3,750.00	17,000.00	-13,250.00	22.1%
485.10 · Unemployment Comp Exp	0.00	910.00	-910.00	0.0%
486.10 · Social Security, Medicare Taxes	0.00	765.00	-765.00	0.0%
<b>Total 454.00 · Parks</b>	<b>41,255.31</b>	<b>66,575.00</b>	<b>-25,319.69</b>	<b>62.0%</b>
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%
<b>Total 400 · EXPENDITURES</b>	<b>1,651,368.26</b>	<b>2,149,849.00</b>	<b>-498,480.74</b>	<b>76.8%</b>
<b>Total Expense</b>	<b>1,651,368.26</b>	<b>2,149,849.00</b>	<b>-498,480.74</b>	<b>76.8%</b>
<b>Net Income</b>	<b>-8,674.67</b>	<b>-383,623.00</b>	<b>374,948.33</b>	<b>2.3%</b>



Lower Frederick Township Sewer  
**Balance Sheet**  
As of October 1, 2019

	<u>Oct 1, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Victory Bank - Sewer Account	272,319.19
100.06 · UNB On Site Escrow	3,274.24
104.01 · Victory Sewer CD Mat 12/11/19	254,158.33
109.06 · Victory CD 11/25/19 On Site Swr	38,921.83
<b>Total Checking/Savings</b>	<u>568,673.59</u>
<b>Total Current Assets</b>	568,673.59
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>2,213,372.84</u>
<b>TOTAL ASSETS</b>	<u><u>2,782,046.43</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
230.00 · Due to Other Funds	
230.01 · Due to General Fund	43,488.76
<b>Total 230.00 · Due to Other Funds</b>	<u>43,488.76</u>
<b>Total Other Current Liabilities</b>	<u>43,488.76</u>
<b>Total Current Liabilities</b>	<u>43,488.76</u>
<b>Total Liabilities</b>	43,488.76
<b>Equity</b>	
279.00 · Fund Balance/Retained Earnings	2,096,657.51
281.00 · Contributed Capital	575,260.62
Net Income	66,639.54
<b>Total Equity</b>	<u>2,738,557.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,782,046.43</u></u>

## Lower Frederick Township Sewer Profit & Loss Budget vs. Actual

January 1 through October 1, 2019

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	8,866.60	10,000.00	-1,133.40	88.7%
354.04 · Sewer Rent	577,916.97	765,175.00	-187,258.03	75.5%
354.05 · Sewer Connection / Tapping Fees	141,618.68	451,400.00	-309,781.32	31.4%
360.00 · Charges for Services	1,375.00	1,000.00	375.00	137.5%
<b>380 · Miscellaneous Revenue</b>				
380.00 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
<b>Total 380 · Miscellaneous Revenue</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
<b>Total 300 · REVENUES</b>	<b>729,777.25</b>	<b>1,228,075.00</b>	<b>-498,297.75</b>	<b>59.4%</b>
<b>354.00 · State Capital &amp; Operating Grant</b>				
354.12 · Manhole Rehab Grant	0.00	61,948.00	-61,948.00	0.0%
<b>Total 354.00 · State Capital &amp; Operating Grant</b>	<b>0.00</b>	<b>61,948.00</b>	<b>-61,948.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>729,777.25</b>	<b>1,290,023.00</b>	<b>-560,245.75</b>	<b>56.6%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>429.00 · Sewer</b>				
<b>429.08 · Engineering</b>				
429.08a · Sanitary Line Expansion	4,629.75	2,000.00	2,629.75	231.5%
429.08 · Engineering - Other	16,735.11	40,000.00	-23,264.89	41.8%
<b>Total 429.08 · Engineering</b>	<b>21,364.86</b>	<b>42,000.00</b>	<b>-20,635.14</b>	<b>50.9%</b>
429.11 · Clerk	15,954.00	32,136.00	-16,182.00	49.6%
429.12 · Contracted Services	12,326.00	15,600.00	-3,274.00	79.0%
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	16,808.43	30,600.00	-13,791.57	54.9%
429.20 · Supplies, Lab and Office	3,794.12	11,500.00	-7,705.88	33.0%
429.21 · Chemicals	30,458.11	23,000.00	7,458.11	132.4%
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	10,003.86	10,000.00	3.86	100.0%
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	893.35	1,250.00	-356.65	71.5%
429.34 · Advertising	239.30	700.00	-460.70	34.2%
429.35 · Insurance and Bonding	7,599.00	7,500.00	99.00	101.3%
429.36 · Utilities	32,592.20	25,000.00	7,592.20	130.4%
429.37 · Repairs and Maintenance	44,792.15	78,000.00	-33,207.85	57.4%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	1,309.45	1,600.00	-290.55	81.8%
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	80,820.80	90,000.00	-9,179.20	89.8%
429.46 · Training & Licensing	100.00	1,500.00	-1,400.00	6.7%
429.661 · Sewer Capital Imprv., Engineer	64,286.22	75,000.00	-10,713.78	85.7%
429.90 · Bank Charge	60.00	100.00	-40.00	60.0%
<b>Total 429.00 · Sewer</b>	<b>368,125.32</b>	<b>618,534.00</b>	<b>-250,408.68</b>	<b>59.5%</b>
<b>471.00 · Debt Principle</b>				
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>
<b>472.00 · Debt Interest</b>				
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>
491.00 · Refunds of Prior Year Revenues	1,500.00	0.00	1,500.00	100.0%
<b>Total 400 · EXPENDITURES</b>	<b>656,006.56</b>	<b>1,193,534.00</b>	<b>-537,527.44</b>	<b>55.0%</b>

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

	<u>Jan 1 - Oct 1, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>480 · Misc Expenditures/Expenses</b>				
483.01 · Sewer Pension	3,301.92	7,440.00	-4,138.08	44.4%
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%
<b>Total 480 · Misc Expenditures/Expenses</b>	<u>7,131.15</u>	<u>16,041.00</u>	<u>-8,909.85</u>	<u>44.5%</u>
<b>Total Expense</b>	<u>663,137.71</u>	<u>1,209,575.00</u>	<u>-546,437.29</u>	<u>54.8%</u>
<b>Net Ordinary Income</b>	<u>66,639.54</u>	<u>80,448.00</u>	<u>-13,808.46</u>	<u>82.8%</u>
<b>Net Income</b>	<u>66,639.54</u>	<u>80,448.00</u>	<u>-13,808.46</u>	<u>82.8%</u>

Lower Frederick Township  
**Balance Sheet - Sewer Capital Fund**  
As of October 1, 2019

	Oct 1, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
104.01 · Victory Bank Sewer Capital 5784	1,592,148.55
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
<b>Total 109.00 · CD sewer Cap</b>	<u>950,000.00</u>
<b>Total Checking/Savings</b>	<u>2,542,148.55</u>
<b>Total Current Assets</b>	2,542,148.55
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>7,625,151.77</u>
<b>TOTAL ASSETS</b>	<u><u>10,167,300.32</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	31,150.51
<b>Total Equity</b>	<u>10,167,300.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,167,300.32</u></u>

Lower Frederick Township  
**Profit & Loss - Sewer Capital Fund**  
January 1 through October 1, 2019

	Jan 1 - Oct 1, 19
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	24,807.51
Total 300 · REVENUES	24,807.51
393.00 · Proceeds of General L/T Debt	50,000.00
Total Income	74,807.51
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	31,150.51
Net Income	31,150.51

Lower Frederick Township Liquid Fuel  
**Balance Sheet**  
As of October 1, 2019

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	<u>Oct 1, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	54,369.87
Total Checking/Savings	<u>54,369.87</u>
Total Current Assets	<u>54,369.87</u>
<b>TOTAL ASSETS</b>	<u><u>54,369.87</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>33,286.28</u>
Total Equity	<u>54,369.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>54,369.87</u></u>

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

	Jan 1 - Oct 1, 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
300 · REVENUES				
340.00 · Interest Income	2,290.46	300.00	1,990.46	763.5%
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	184,602.47	179,367.52	5,234.95	102.9%
Total Income	184,602.47	179,367.52	5,234.95	102.9%
<b>Expense</b>				
400 · EXPENDITURES				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	151,316.19	175,000.00	-23,683.81	86.5%
Total 438.00 · Road & Bridge Maintenance	151,316.19	175,000.00	-23,683.81	86.5%
Total 400 · EXPENDITURES	151,316.19	175,000.00	-23,683.81	86.5%
Total Expense	151,316.19	175,000.00	-23,683.81	86.5%
Net Income	33,286.28	4,367.52	28,918.76	762.1%