

Cash Balances
Lower Frederick Township
10/29/2019

General Fund

	<u>Balance</u>	<u>Interest %</u>	
Victory Bank			
General Fund Checking	\$ 563,139.34	1.39%	
Payroll Checking	\$ 33,042.70	1.39%	
General Fund Capital Money Market	\$ 95,663.73	1.78%	
Storm Water Money Market	\$ 9,256.69	1.78%	
Univest			
General Fund Checking	\$ 36,024.90		
Escrow Checking Account	\$ 6,004.52		
Certificates of Deposit			<u>Maturity</u>
Stormwater CD Victory Bank	\$ 9,925.69	2.30%	11/25/2019
General Fund CD Victory Bank	\$ 250,834.22	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>\$ 1,403,891.79</u>		

Hydrant Fund

Victory Bank			
Hydrant Fund Money Market	\$ 14,652.14	1.78%	
 Total Cash Hydrant Fund	 <u>\$ 14,652.14</u>		

Liquid Fuels Fund

Victory Bank			
Liquid Fuels Money Market	\$ 54,369.87	1.78%	
 Total Cash Liquid Fuels Fund	 <u>\$ 54,369.87</u>		

Sewer Fund

Victory Bank			
Sewer Checking	\$ 353,982.23	1.39%	
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	\$ 39,070.02	2.30%	11/25/2019
 Total Cash Sewer Fund	 <u>\$ 650,484.82</u>		

Sewer Capital Fund

Victory Bank			
Sewer Capital Money Market	\$ 1,594,004.24	1.78%	
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>\$ 2,544,004.24</u>		

Lower Frederick Township
Balance Sheet - General Fund
 As of October 29, 2019

	Oct 29, 19
ASSETS	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	563,139.34
104.02 · Victory Bank Payroll Acct 1559	33,042.70
104.03 · Victory Bank Storm Water	9,256.69
104.04 · Victory Bank General Capital	95,663.73
104.05 · Victory Bank Hydrant	14,652.14
Total 104 · Victory Bank	715,754.60
101.2 · Uninvest General	36,024.90
101.4 · Uninvest Escrow Checking Account	6,004.52
107 · Developer Escrow Accounts	
107.13 · Wheelworks Unlimied Inc.	500.04
107.12 · Sambrick Builders Inc	531.27
107.11 · Cihocki/Prestige Property Part.	212.56
107.10 · Village By The Pond	9,636.04
107.09 · Village By The Pond Construct	50,011.10
107.08 · Sacks & Sons Inc	368.43
107.07 · Construction B Team Investments	73,691.49
107.06 · D.R. Horton, Inc.	6,432.18
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
Total 107 · Developer Escrow Accounts	162,451.93
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	9,925.69
109.06 · CD Victory Bank, mat 12/4/19	250,834.22
Total 109.00 · CD general	660,759.91
Total Checking/Savings	1,580,995.86
Accounts Receivable	
120.00 · Accounts Receivable	14,488.55
Total Accounts Receivable	14,488.55
Other Current Assets	
130.00 · Due from Other Funds	
130.06 · Due from Sewer Fund	59,166.05
Total 130.00 · Due from Other Funds	59,166.05
Total Other Current Assets	59,166.05
Total Current Assets	1,654,650.46
TOTAL ASSETS	1,654,650.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	32,864.76
Total Accounts Payable	32,864.76
Other Current Liabilities	
248 · Developer Escrow Account	167,451.93
230.4 · AFLAC	141.36

Lower Frederick Township
Balance Sheet - General Fund
As of October 29, 2019

	Oct 29, 19
210.00 · Payroll Liabilities	
215.00 · Police Retirement Pension	618.02
220.00 · Unemployment Compensation	0.08
Total 210.00 · Payroll Liabilities	618.10
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	168,147.77
Total Current Liabilities	201,012.53
Total Liabilities	201,012.53
Equity	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,064.62
Net Income	-38,600.03
Total Equity	1,453,637.93
TOTAL LIABILITIES & EQUITY	1,654,650.46

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
 January 1 through October 29, 2019

	Jan 1 - Oct 29, 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	473,595.66	495,781.00	-22,185.34	95.5%
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	67,780.48	71,200.00	-3,419.52	95.2%
301.800 · Real Estate - Ambulance	51,275.18	52,740.00	-1,464.82	97.2%
310.10 · Real Estate Transfer Tax	104,644.02	71,000.00	33,644.02	147.4%
310.21 · Earned Income Tax	679,626.74	798,250.00	-118,623.26	85.1%
Total 300.00 · Taxes	1,388,863.41	1,495,471.00	-106,607.59	92.9%
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	2,800.00	500.00	2,300.00	560.0%
Total 322.00 · Non Business Licenses & Permits	2,800.00	500.00	2,300.00	560.0%
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	6,128.50	2,750.00	3,378.50	222.9%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
Total 330.00 · Fines and Forfeits	7,637.09	4,900.00	2,737.09	155.9%
340.00 · Interest Income	22,026.54	12,000.00	10,026.54	183.6%
350.00 · Intergovernmental Revenue				
354.03 · Highways & Streets	1,474.00	0.00	1,474.00	100.0%
355.01 · Public Utility	1,399.14	1,600.00	-200.86	87.4%
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%
Total 350.00 · Intergovernmental Revenue	79,654.06	62,900.00	16,754.06	126.6%
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	2,100.00	1,600.00	500.00	131.3%
362.11 · Accident Report Copies	676.95	200.00	476.95	338.5%
362.40 · zoning permits	3,935.00	2,750.00	1,185.00	143.1%
362.41 · Building Permits	34,019.91	40,000.00	-5,980.09	85.0%
362.42 · Registration	1,950.00	250.00	1,700.00	780.0%
362.43 · Protective Insp Fees-Plumbing	7,910.00	2,750.00	5,160.00	287.6%
362.44 · State Fees	360.00	300.00	60.00	120.0%
362.45 · Use & Occupancy	4,075.00	2,250.00	1,825.00	181.1%
362.46 · Grading Permits	2,306.75	5,000.00	-2,693.25	46.1%
362.47 · Electric permits	11,431.90	9,500.00	1,931.90	120.3%
362.48 · Driveway permits	150.00	2,000.00	-1,850.00	7.5%
362.49 · Home occupation permits	50.00	175.00	-125.00	28.6%
362.50 · building permit applications	8,345.00	9,000.00	-655.00	92.7%
362.51 · Mechanical Permits	4,685.00	6,500.00	-1,815.00	72.1%
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	764.50	580.00	184.50	131.8%
Total 360.00 · Charges for Services	92,475.10	86,955.00	5,520.10	106.3%
380.00 · Miscellaneous Revenue				
380.01 · Miscellaneous Revenue	1,923.00	1,000.00	923.00	192.3%
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	9,773.00	1,500.00	8,273.00	651.5%

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

January 1 through October 29, 2019

	Jan 1 - Oct 29, 19	Budget	\$ Over Budget	% of Budget
383.12 · Special Assessments Hydrants	9,676.58	0.00	9,676.58	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	1,690,525.67	1,766,226.00	-75,700.33	95.7%
Gross Profit	1,690,525.67	1,766,226.00	-75,700.33	95.7%
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	1,566.99	3,000.00	-1,433.01	52.2%
401.120 · Manager Salary	41,421.15	78,970.00	-37,548.85	52.5%
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	3,163.52	6,041.00	-2,877.48	52.4%
Total 401.00 · Executive (Manager)	48,311.69	108,256.00	-59,944.31	44.6%
400.00 · General Government				
400.11 · Supervisor's Salary	4,687.50	5,625.00	-937.50	83.3%
400.19 · Payroll Expenses	2,029.71	1,700.00	329.71	119.4%
400.20 · Office Supplies	104.21	100.00	4.21	104.2%
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%
Total 400.35 · Insurance	40,978.00	66,250.00	-25,272.00	61.9%
400.42 · Dues and Subscriptions	3,278.00	3,500.00	-222.00	93.7%
400.45 · Contracted Services	89,607.85	500.00	89,107.85	17,921.6%
400.46 · Conferences and Seminars	803.58	2,500.00	-1,696.42	32.1%
486.03 · Social Security, Medicare Taxes	358.59	430.00	-71.41	83.4%
Total 400.00 · General Government	141,899.34	80,980.00	60,919.34	175.2%
402.31 · Professional Services auditors	9,250.00	9,000.00	250.00	102.8%
403.00 · Tax Collection				
403.10 · Commission - Berkheimer	7,667.19	11,000.00	-3,332.81	69.7%
403.11 · Tax Collector Wages	24,370.07	26,000.00	-1,629.93	93.7%
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	1,864.28	2,300.00	-435.72	81.1%
Total 403.00 · Tax Collection	34,686.94	40,600.00	-5,913.06	85.4%
404.00 · Legal Fees				
404.31 · Solicitor/Legal Fees	78,135.06	75,000.00	3,135.06	104.2%
404.32 · Developers	1,472.47	0.00	1,472.47	100.0%
Total 404.00 · Legal Fees	79,607.53	75,000.00	4,607.53	106.1%
405.00 · Secretary/Clerk				
405.14 · administrator	28,260.00	32,136.00	-3,876.00	87.9%
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	8,116.74	7,500.00	616.74	108.2%
405.32 · Telephone	3,909.09	3,200.00	709.09	122.2%
405.34 · Advertising - Newspaper	3,184.62	4,000.00	-815.38	79.6%
405.354 · Workers Comp	299.24	216.00	83.24	138.5%
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	721.93	768.00	-46.07	94.0%
485.05 · Unemployment Comp Exp	455.00	1,365.00	-910.00	33.3%
486.05 · Social Security, Medicare Taxes	2,161.88	4,371.00	-2,209.12	49.5%
Total 405.00 · Secretary/Clerk	88,800.45	94,556.00	-5,755.55	93.9%

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

January 1 through October 29, 2019

	Jan 1 - Oct 29, 19	Budget	\$ Over Budget	% of Budget
408.00 · Engineering Services				
408.31 · Engineering Serv.-Township	78,136.19	60,000.00	18,136.19	130.2%
408.32 · Engineering Serv.-Subdiv. Rev.	13,140.75	0.00	13,140.75	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%
Total 408.00 · Engineering Services	91,300.19	62,500.00	28,800.19	146.1%
409.00 · Building				
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	2,135.72	2,000.00	135.72	106.8%
409.24 · Bldg Repairs & Maint.-Electrical	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	2,470.50	2,500.00	-29.50	98.8%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	9,725.69	11,000.00	-1,274.31	88.4%
409.37 · Repair & Maintenance	6,365.56	6,500.00	-134.44	97.9%
409.45 · Bldg-Contracted Services	15,591.00	15,000.00	591.00	103.9%
Total 409.00 · Building	40,061.13	47,250.00	-7,188.87	84.8%
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	80,311.40	99,446.00	-19,134.60	80.8%
410.13 · Wages of Police Officers	211,312.27	298,818.00	-87,505.73	70.7%
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	5,540.82	7,000.00	-1,459.18	79.2%
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	2,307.60	4,000.00	-1,692.40	57.7%
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	8,345.00	8,000.00	345.00	104.3%
410.30 · Other Services and Charges	2,380.30	2,000.00	380.30	119.0%
410.32 · Police Department Communication	5,971.04	5,500.00	471.04	108.6%
410.33 · Transportation Charges-Gas	5,046.08	5,000.00	46.08	100.9%
410.35 · Life Insurance-Police	986.16	1,500.00	-513.84	65.7%
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	9,833.95	13,116.00	-3,282.05	75.0%
410.36 · Health Insurance-Police	34,771.70	21,477.00	13,294.70	161.9%
410.37 · Repairs & Maintenance Services	7,199.60	5,000.00	2,199.60	144.0%
410.38 · Dental / Vision	4,103.94	4,500.00	-396.06	91.2%
410.39 · Disability	3,545.34	3,300.00	245.34	107.4%
410.42 · Dues, Subscriptions, Membership	855.00	1,200.00	-345.00	71.3%
410.46 · Training	1,100.00	5,000.00	-3,900.00	22.0%
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	22,229.15	29,000.00	-6,770.85	76.7%
Total 410.00 · Public Safety	509,865.87	631,425.00	-121,559.13	80.7%
411.00 · Fire Company				
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	1,250.00	1,500.00	-250.00	83.3%
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	74,031.51	71,203.00	2,828.51	104.0%
486.09 · Social Security, Medicare Taxes	95.64	115.00	-19.36	83.2%
Total 411.00 · Fire Company	127,971.22	127,653.00	318.22	100.2%
413.00 · Building Inspector				
413.10 · Building/Zoning Salary	66,253.96	55,000.00	11,253.96	120.5%
413.20 · Zoning Supplies/Seminars	0.00	1,000.00	-1,000.00	0.0%
413.354 · Workers Comp	14.95	0.00	14.95	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	66,525.41	56,600.00	9,925.41	117.5%

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

January 1 through October 29, 2019

	Jan 1 - Oct 29, 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	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	274.86	1,000.00	-725.14	27.5%
414.46 · P/Z Seminars	180.00	200.00	-20.00	90.0%
Total 414.00 · Planning and Zoning	17,591.42	22,750.00	-5,158.58	77.3%
415.00 · Emergency Management				
486.15 · Social Security, Medicare Taxes	124.31	0.00	124.31	100.0%
415.10 · Emergency Management Salary	1,624.99	2,000.00	-375.01	81.2%
415.20 · EM Supplies	1,300.00	3,500.00	-2,200.00	37.1%
415.30 · Other Services&Charges	2,860.00	1,000.00	1,860.00	286.0%
Total 415.00 · Emergency Management	5,909.30	6,500.00	-590.70	90.9%
420.00 · Health and Human Services				
421.00 · Health Ambulance	55,155.99	52,743.00	2,412.99	104.6%
421.354 · Workers Comp	660.85	881.00	-220.15	75.0%
422.00 · VNA	200.00	200.00	0.00	100.0%
427.00 · Trash Services	400.00	600.00	-200.00	66.7%
Total 420.00 · Health and Human Services	56,416.84	54,424.00	1,992.84	103.7%
430.00 · Public Works				
430.20 · Public Works - Supplies	2,321.29	2,500.00	-178.71	92.9%
430.26 · Small Tools	106.90	1,500.00	-1,393.10	7.1%
430.27 · Technology	1,852.00	500.00	1,352.00	370.4%
430.30 · Uniforms	1,959.71	4,000.00	-2,040.29	49.0%
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	7,564.32	20,000.00	-12,435.68	37.8%
430.35 · Health Insurance	14,085.27	16,600.00	-2,514.73	84.9%
430.354 · Worker's comp	8,761.96	11,700.00	-2,938.04	74.9%
430.36 · Public Utility	3,622.70	4,750.00	-1,127.30	76.3%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,262.29	500.00	1,762.29	452.5%
430.70 · Minor and Major Capital Equip	611.50	25,000.00	-24,388.50	2.4%
430.74 · vehicle capital	0.00	40,000.00	-40,000.00	0.0%
Total 430.00 · Public Works	44,144.21	133,150.00	-89,005.79	33.2%
432.00 · Ice & Snow Removal				
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%
Total 432.14 · Snow and Ice Materials	15,364.17	50,000.00	-34,635.83	30.7%
Total 432.00 · Ice & Snow Removal	15,364.17	50,000.00	-34,635.83	30.7%
433.00 · Traffic Control Devices				
434.00 · Traffic Lighting - PECO	4,951.67	12,000.00	-7,048.33	41.3%
436.00 · Storm Sewers & Drains	9,927.43	13,500.00	-3,572.57	73.5%
437.00 · Storm Sewers & Drains	2,680.00	1,500.00	1,180.00	178.7%
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	29,948.10	28,000.00	1,948.10	107.0%
437.26 · Machinery Repairs	8,663.30	20,000.00	-11,336.70	43.3%
Total 437.00 · Repairs of Tools & Machinery	39,294.12	53,000.00	-13,705.88	74.1%
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	115,509.86	173,100.00	-57,590.14	66.7%
438.11 · Highway Overtime Wages	10,767.28	11,000.00	-232.72	97.9%
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	301.24	15,000.00	-14,698.76	2.0%
438.39 · Disability	1,569.30	2,500.00	-930.70	62.8%
438.45 · Road Contracted Services	8,984.80	4,000.00	4,984.80	224.6%
448.00 · Schwenksville Borough Authority	6,900.00	0.00	6,900.00	100.0%
483.08 · Pension	15,621.47	22,000.00	-6,378.53	71.0%
485.08 · Unemployment Comp Exp	2,452.97	2,730.00	-277.03	89.9%
486.08 · Social Security, Medicare Taxes	9,291.70	15,800.00	-6,508.30	58.8%
Total 438.00 · Road & Bridge Maintenance	249,071.25	399,130.00	-150,058.75	62.4%

Lower Frederick Township
Profit & Loss Budget vs. Actual - General Fund
 January 1 through October 29, 2019

	Jan 1 - Oct 29, 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	890.27	400.00	490.27	222.6%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	3,032.04	6,000.00	-2,967.96	50.5%
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	10,413.30	10,000.00	413.30	104.1%
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%
Total 454.00 · Parks	41,817.71	66,575.00	-24,757.29	62.8%
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	1,729,125.70	2,149,849.00	-420,723.30	80.4%
Total Expense	1,729,125.70	2,149,849.00	-420,723.30	80.4%
Net Income	-38,600.03	-383,623.00	345,022.97	10.1%

Lower Frederick Township Liquid Fuel

Balance Sheet

As of October 29, 2019

	<u>Oct 29, 19</u>
ASSETS	
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>
TOTAL ASSETS	<u><u>54,369.87</u></u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>33,286.28</u>
Total Equity	<u>54,369.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>54,369.87</u></u>

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

January 1 through October 29, 2019

	Jan 1 - Oct 29, 19	Budget	\$ Over Budget	% of Budget
Income				
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%
Expense				
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%

Lower Frederick Township Sewer

Balance Sheet

As of October 29, 2019

10/29/19

Accrual Basis

	Oct 29, 19
ASSETS	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	353,982.23
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	39,070.02
Total Checking/Savings	<u>650,484.82</u>
Accounts Receivable	
120.00 · Accounts Receivable	263,804.53
Total Accounts Receivable	<u>263,804.53</u>
Total Current Assets	<u>914,289.35</u>
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	<u>2,213,372.84</u>
TOTAL ASSETS	<u><u>3,127,662.19</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	22,412.77
Total Accounts Payable	<u>22,412.77</u>
Other Current Liabilities	
230.00 · Due to Other Funds	
230.01 · Due to General Fund	59,166.05
Total 230.00 · Due to Other Funds	<u>59,166.05</u>
Total Other Current Liabilities	<u>59,166.05</u>
Total Current Liabilities	<u>81,578.82</u>
Total Liabilities	<u>81,578.82</u>
Equity	
279.00 · Fund Balance/Retained Earnings	2,478,911.80
281.00 · Contributed Capital	575,260.62
Net Income	-8,089.05
Total Equity	<u>3,046,083.37</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,127,662.19</u></u>

Lower Frederick Township Sewer Profit & Loss Budget vs. Actual

January 1 through October 29, 2019

	Jan 1 - Oct 29, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
340.00 · Interest Income	9,478.78	10,000.00	-521.22	94.8%
354.04 · Sewer Rent	662,630.99	765,175.00	-102,544.01	86.6%
354.05 · Sewer Connection / Tapping Fees	23,137.72	451,400.00	-428,262.28	5.1%
360.00 · Charges for Services	1,400.00	1,000.00	400.00	140.0%
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	696,647.49	1,228,075.00	-531,427.51	56.7%
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	696,647.49	1,290,023.00	-593,375.51	54.0%
Expense				
400 · EXPENDITURES				
429.00 · Sewer				
429.08 · Engineering				
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%
Total 429.08 · Engineering	21,364.86	42,000.00	-20,635.14	50.9%
429.11 · Clerk	23,334.00	32,136.00	-8,802.00	72.6%
429.12 · Contracted Services	13,626.00	15,600.00	-1,974.00	87.3%
429.13 · Sewer Plant Operator	21,170.56	62,000.00	-40,829.44	34.1%
429.140 · Testing, Non-Contracted Svcs	0.00	12,000.00	-12,000.00	0.0%
429.150 · Sewer Plant - Overtime	8,218.17	6,600.00	1,618.17	124.5%
429.170 · Medical Insurance	16,808.43	30,600.00	-13,791.57	54.9%
429.20 · Supplies, Lab and Office	4,710.78	11,500.00	-6,789.22	41.0%
429.21 · Chemicals	32,484.11	23,000.00	9,484.11	141.2%
429.26 · Small Tools	97.74	500.00	-402.26	19.5%
429.300 · Fuels, Gas & Diesel	0.00	500.00	-500.00	0.0%
429.31 · Legal	11,543.86	10,000.00	1,543.86	115.4%
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	997.48	1,250.00	-252.52	79.8%
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	35,571.04	25,000.00	10,571.04	142.3%
429.37 · Repairs and Maintenance	46,008.59	78,000.00	-31,991.41	59.0%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	1,443.00	1,600.00	-157.00	90.2%
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	94,925.80	90,000.00	4,925.80	105.5%
429.46 · Training & Licensing	100.00	1,500.00	-1,400.00	6.7%
429.661 · Sewer Capital Imprv., Engineer	65,516.19	75,000.00	-9,483.81	87.4%
429.90 · Bank Charge	75.00	100.00	-25.00	75.0%
Total 429.00 · Sewer	408,279.06	618,534.00	-210,254.94	66.0%
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	696,160.30	1,193,534.00	-497,373.70	58.3%

Lower Frederick Township Sewer Profit & Loss Budget vs. Actual

January 1 through October 29, 2019

	Jan 1 - Oct 29, 19	Budget	\$ Over Budget	% of Budget
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	3,632.92	7,440.00	-3,807.08	48.8%
485.01 · Sewer unemployment	910.00	1,400.00	-490.00	65.0%
486.01 · Sewer S S	4,033.32	7,201.00	-3,167.68	56.0%
Total 480 · Misc Expenditures/Expenses	8,576.24	16,041.00	-7,464.76	53.5%
Total Expense	704,736.54	1,209,575.00	-504,838.46	58.3%
Net Ordinary Income	-8,089.05	80,448.00	-88,537.05	-10.1%
Net Income	-8,089.05	80,448.00	-88,537.05	-10.1%

Lower Frederick Township Balance Sheet - Sewer Capital

As of October 29, 2019

10/29/19

Accrual Basis

	Oct 29, 19
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	1,594,004.24
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
	950,000.00
Total 109.00 · CD sewer Cap	950,000.00
Total Checking/Savings	2,544,004.24
Total Current Assets	2,544,004.24
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
	7,625,151.77
Total Fixed Assets	7,625,151.77
TOTAL ASSETS	10,169,156.01
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	33,006.20
	10,169,156.01
Total Equity	10,169,156.01
TOTAL LIABILITIES & EQUITY	10,169,156.01

Lower Frederick Township
Profit & Loss - Sewer Capital
January 1 through October 29, 2019

	Jan 1 - Oct 29, 19
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	26,663.20
Total 300 · REVENUES	26,663.20
393.00 · Proceeds of General L/T Debt	50,000.00
Total Income	76,663.20
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	33,006.20
Net Income	33,006.20