

**Lower Frederick Township**  
**Balance Sheet - General Fund**  
 As of December 3, 2019

	Dec 3, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	527,559.46
104.02 · Victory Bank Payroll Acct 1559	611.08
104.03 · Victory Bank Storm Water	9,286.08
104.04 · Victory Bank General Capital	95,967.46
104.05 · Victory Bank Hydrant	14,082.70
Total 104 · Victory Bank	647,506.78
101.2 · Univest General	37,268.94
101.4 · Univest Escrow Checking Account	6,004.52
107 · Developer Escrow Accounts	
107.15 · Melbourne Hill/Real Pro Enter.	10,000.00
107.14 · GenTerra Corporation	10,000.00
107.13 · Wheelworks Unlimied Inc.	500.04
107.12 · Sambrick Builders Inc	505.77
107.11 · Cihocki/Prestige Property Part.	2,423.06
107.10 · Village By The Pond	8,751.54
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.	6,932.18
107.01 · Metropolitan Develop Group	24,676.00
107.02 · Scott Dressel	17,391.34
107.04 · Reiter-B Team Investments LLC	1,003.01
Total 107 · Developer Escrow Accounts	206,253.96
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	9,944.88
109.06 · CD Victory Bank, mat 12/4/19	251,422.55
Total 109.00 · CD general	661,367.43
Total Checking/Savings	1,558,401.63
Accounts Receivable	
120.00 · Accounts Receivable	20,455.52
Total Accounts Receivable	20,455.52
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	1,638,023.20
<b>TOTAL ASSETS</b>	<b>1,638,023.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	-298.03
Total Accounts Payable	-298.03
Other Current Liabilities	
248 · Developer Escrow Account	212,253.96

Lower Frederick Township  
Balance Sheet - General Fund  
As of December 3, 2019

	Dec 3, 19
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>212,190.42</b>
<b>Total Current Liabilities</b>	<b>211,892.39</b>
<b>Total Liabilities</b>	<b>211,892.39</b>
<b>Equity</b>	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,078.23
Net Income	-66,120.76
<b>Total Equity</b>	<b>1,426,130.81</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,638,023.20</b>

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

January 1 through December 3, 2019

	Jan 1 - Dec 3, 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	475,316.00	495,781.00	-20,465.00	95.9%
301.20 · Real Estate Taxes-Prior Year	8,847.40	0.00	8,847.40	100.0%
301.40 · Real Estate Taxes Delinquent	5,687.79	6,500.00	-812.21	87.5%
301.700 · Real Estate - Fire Protection	68,305.48	71,200.00	-2,894.52	95.9%
301.800 · Real Estate - Ambulance	51,666.18	52,740.00	-1,073.82	98.0%
310.10 · Real Estate Transfer Tax	112,204.67	71,000.00	41,204.67	158.0%
310.21 · Earned Income Tax	813,179.50	798,250.00	14,929.50	101.9%
<b>Total 300.00 · Taxes</b>	<b>1,534,623.67</b>	<b>1,495,471.00</b>	<b>39,152.67</b>	<b>102.6%</b>
<b>320.00 · Licenses and Permits</b>				
321.80 · Comcast	39,728.29	42,000.00	-2,271.71	94.6%
321.82 · Verizon Franchise Fee	57,234.25	60,000.00	-2,765.75	95.4%
<b>Total 320.00 · Licenses and Permits</b>	<b>96,962.54</b>	<b>102,000.00</b>	<b>-5,037.46</b>	<b>95.1%</b>
<b>322.00 · Non Business Licenses &amp; Permits</b>				
322.50 · Street Opening Permit	1,800.00	500.00	1,300.00	360.0%
<b>Total 322.00 · Non Business Licenses &amp; Permits</b>	<b>1,800.00</b>	<b>500.00</b>	<b>1,300.00</b>	<b>360.0%</b>
<b>330.00 · Fines and Forfeits</b>				
331.11 · State Police Fines	2,712.63	2,000.00	712.63	135.6%
331.12 · Fines from Magistrate	8,614.54	2,750.00	5,864.54	313.3%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
<b>Total 330.00 · Fines and Forfeits</b>	<b>11,367.17</b>	<b>4,900.00</b>	<b>6,467.17</b>	<b>232.0%</b>
<b>340.00 · Interest Income</b>	<b>25,535.07</b>	<b>12,000.00</b>	<b>13,535.07</b>	<b>212.8%</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	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	3,418.00	0.00	3,418.00	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>79,551.46</b>	<b>62,900.00</b>	<b>16,651.46</b>	<b>126.5%</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	2,100.00	1,600.00	500.00	131.3%
362.11 · Accident Report Copies	724.70	200.00	524.70	362.4%
362.40 · zoning permits	4,455.00	2,750.00	1,705.00	162.0%
362.41 · Building Permits	36,921.81	40,000.00	-3,078.19	92.3%
362.42 · Registration	2,050.00	250.00	1,800.00	820.0%
362.43 · Protective Insp Fees-Plumbing	8,270.00	2,750.00	5,520.00	300.7%
362.44 · State Fees	391.50	300.00	91.50	130.5%
362.45 · Use & Occupancy	4,475.00	2,250.00	2,225.00	198.9%
362.46 · Grading Permits	2,306.75	5,000.00	-2,693.25	46.1%
362.47 · Electric permits	12,496.40	9,500.00	2,996.40	131.5%
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	9,120.00	9,000.00	120.00	101.3%
362.51 · Mechanical Permits	4,990.00	6,500.00	-1,510.00	76.8%
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	851.50	580.00	271.50	146.8%
<b>Total 360.00 · Charges for Services</b>	<b>99,067.75</b>	<b>86,955.00</b>	<b>12,112.75</b>	<b>113.9%</b>

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

January 1 through December 3, 2019

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
<b>380.00 · Miscellaneous Revenue</b>				
380.01 · Miscellaneous Revenue	9,793.70	1,000.00	8,793.70	979.4%
380.02 · Sale of Property	3,250.00	500.00	2,750.00	650.0%
387.00 · Contributions from Private Sect	8,850.00	0.00	8,850.00	100.0%
<b>Total 380.00 · Miscellaneous Revenue</b>	<b>21,893.70</b>	<b>1,500.00</b>	<b>20,393.70</b>	<b>1,459.6%</b>
<b>383.12 · Special Assessments Hydrants</b>	9,749.58	0.00	9,749.58	100.0%
<b>391.20 · Comp Loss of Gen Fixed Assets</b>	3,615.00	0.00	3,615.00	100.0%
<b>395.00 · Refund of Prior Year Expenditur</b>	603.81	0.00	603.81	100.0%
<b>Total Income</b>	<b>1,884,769.75</b>	<b>1,766,226.00</b>	<b>118,543.75</b>	<b>106.7%</b>
<b>Gross Profit</b>	<b>1,884,769.75</b>	<b>1,766,226.00</b>	<b>118,543.75</b>	<b>106.7%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>401.00 · Executive (Manager)</b>				
401.460 · Manager Training	149.00	1,500.00	-1,351.00	9.9%
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	1,813.46	3,000.00	-1,186.54	60.4%
401.120 · Manager Salary	56,432.71	78,970.00	-22,537.29	71.5%
483.010 · Manager Pension	343.85	9,840.00	-9,496.15	3.5%
485.010 · Manager, Unemployment Comp Exp	1,819.86	910.00	909.86	200.0%
486.010 · Manager, Soc Sec, Medi Taxes	4,311.89	6,041.00	-1,729.11	71.4%
<b>Total 401.00 · Executive (Manager)</b>	<b>64,867.00</b>	<b>108,256.00</b>	<b>-43,389.00</b>	<b>59.9%</b>
<b>400.00 · General Government</b>				
400.11 · Supervisor's Salary	5,156.25	5,625.00	-468.75	91.7%
400.19 · Payroll Expenses	2,182.17	1,700.00	482.17	128.4%
400.20 · Office Supplies	104.21	100.00	4.21	104.2%
400.25 · Flowers and Gifts	140.91	100.00	40.91	140.9%
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	1,781.00	1,750.00	31.00	101.8%
<b>Total 400.35 · Insurance</b>	<b>41,808.00</b>	<b>66,250.00</b>	<b>-24,442.00</b>	<b>63.1%</b>
400.42 · Dues and Subscriptions	3,278.00	3,500.00	-222.00	93.7%
400.45 · Contracted Services	90,107.85	500.00	89,607.85	18,021.6%
400.46 · Conferences and Seminars	1,399.58	2,500.00	-1,100.42	56.0%
486.03 · Social Security, Medicare Taxes	394.46	430.00	-35.54	91.7%
<b>Total 400.00 · General Government</b>	<b>144,571.43</b>	<b>80,980.00</b>	<b>63,591.43</b>	<b>178.5%</b>
<b>402.31 · Professional Services auditors</b>	9,250.00	9,000.00	250.00	102.8%
<b>403.00 · Tax Collection</b>				
403.10 · Commission - Berkheimer	7,969.12	11,000.00	-3,030.88	72.4%
403.11 · Tax Collector Wages	24,555.39	26,000.00	-1,444.61	94.4%
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	1,878.46	2,300.00	-421.54	81.7%
<b>Total 403.00 · Tax Collection</b>	<b>35,188.37</b>	<b>40,600.00</b>	<b>-5,411.63</b>	<b>86.7%</b>
<b>404.00 · Legal Fees</b>				
404.31 · Solicitor/Legal Fees	80,595.46	75,000.00	5,595.46	107.5%
404.32 · Developers	1,023.86	0.00	1,023.86	100.0%
<b>Total 404.00 · Legal Fees</b>	<b>81,619.32</b>	<b>75,000.00</b>	<b>6,619.32</b>	<b>108.8%</b>

## Lower Frederick Township

## Profit &amp; Loss Budget vs. Actual - General Fund

12/03/19

January 1 through December 3, 2019

Accrual Basis

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
<b>405.00 · Secretary/Clerk</b>				
405.14 · administrator	35,640.00	32,136.00	3,504.00	110.9%
405.13 · Treasurer Wages	37,341.00	25,000.00	12,341.00	149.4%
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	8,914.74	7,500.00	1,414.74	118.9%
405.32 · Telephone	4,577.52	3,200.00	1,377.52	143.0%
405.34 · Advertising - Newspaper	3,705.46	4,000.00	-294.54	92.6%
405.354 · Workers Comp	267.24	216.00	51.24	123.7%
405.36 · Health Insurance	11,051.75	10,800.00	251.75	102.3%
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	787.56	768.00	19.56	102.5%
485.05 · Unemployment Comp Exp	455.00	1,365.00	-910.00	33.3%
486.05 · Social Security, Medicare Taxes	2,726.45	4,371.00	-1,644.55	62.4%
<b>Total 405.00 · Secretary/Clerk</b>	<b>107,596.02</b>	<b>94,556.00</b>	<b>13,040.02</b>	<b>113.8%</b>
<b>408.00 · Engineering Services</b>				
408.31 · Engineering Serv.-Township	87,652.94	60,000.00	27,652.94	146.1%
408.32 · Engineering Serv.-Subdiv. Rev.	26,058.00	0.00	26,058.00	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>113,734.19</b>	<b>62,500.00</b>	<b>51,234.19</b>	<b>182.0%</b>
<b>409.00 · Building</b>				
409.12 · Building-Maintenance Wages	4,545.00	6,250.00	-1,705.00	72.7%
409.20 · Bldg Supplies, Paper Products	166.62	1,500.00	-1,333.38	11.1%
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	10,169.47	11,000.00	-830.53	92.4%
409.37 · Repair & Maintenance	6,509.64	6,500.00	9.64	100.1%
409.45 · Bldg-Contracted Services	15,591.00	15,000.00	591.00	103.9%
<b>Total 409.00 · Building</b>	<b>41,587.95</b>	<b>47,250.00</b>	<b>-5,662.05</b>	<b>88.0%</b>
<b>410.00 · Public Safety</b>				
410.08 · police legal	7,388.50	12,000.00	-4,611.50	61.6%
410.11 · Heart and Lung	1,500.00	1,500.00	0.00	100.0%
410.12 · Salary of Chief/Superintendent	91,658.93	99,446.00	-7,787.07	92.2%
410.13 · Wages of Police Officers	254,084.81	298,818.00	-44,733.19	85.0%
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	7,653.64	7,000.00	653.64	109.3%
410.211 · Contractual Uniform Allowance	1,826.18	1,425.00	401.18	128.2%
410.22 · Weapons-Police	5,512.96	4,000.00	1,512.96	137.8%
410.23 · Computer Supplies-Police	2,465.60	4,000.00	-1,534.40	61.6%
410.25 · Meet,Tow,Misc	180.84	750.00	-569.16	24.1%
410.26 · Data System	6,003.69	4,000.00	2,003.69	150.1%
410.27 · Housing and Processing	179.00	1,000.00	-821.00	17.9%
410.29 · Operating Equipment	8,445.00	8,000.00	445.00	105.6%
410.30 · Other Services and Charges	2,464.86	2,000.00	464.86	123.2%
410.32 · Police Department Communication	7,095.75	5,500.00	1,595.75	129.0%
410.33 · Transportation Charges-Gas	6,015.88	5,000.00	1,015.88	120.3%
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	10,593.95	13,116.00	-2,522.05	80.8%
410.36 · Health Insurance-Police	43,026.16	21,477.00	21,549.16	200.3%
410.37 · Repairs&Maintenance Services	7,449.31	5,000.00	2,449.31	149.0%
410.38 · Dental / Vision	4,167.58	4,500.00	-332.42	92.6%
410.39 · Disability	3,904.10	3,300.00	604.10	118.3%
410.42 · Dues, Subscriptions, Membership	1,130.00	1,200.00	-70.00	94.2%
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%

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

January 1 through December 3, 2019

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
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	26,346.83	29,000.00	-2,653.17	90.9%
<b>Total 410.00 · Public Safety</b>	<b>591,529.83</b>	<b>631,425.00</b>	<b>-39,895.17</b>	<b>93.7%</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	1,375.00	1,500.00	-125.00	91.7%
411.354 · Fire Company Workers Comp	13,938.00	18,835.00	-4,897.00	74.0%
411.54 · Fireman's Relief Contribution	31,496.33	36,000.00	-4,503.67	87.5%
411.55 · Fire Company Millage	74,556.51	71,203.00	3,353.51	104.7%
486.09 · Social Security, Medicare Taxes	105.20	115.00	-9.80	91.5%
<b>Total 411.00 · Fire Company</b>	<b>133,119.78</b>	<b>127,653.00</b>	<b>5,466.78</b>	<b>104.3%</b>
<b>413.00 · Building Inspector</b>				
413.10 · Building/Zoning Salary	75,347.92	55,000.00	20,347.92	137.0%
413.20 · Zoning Supplies/Seminars	0.00	1,000.00	-1,000.00	0.0%
413.354 · Workers Comp	-78.05	0.00	-78.05	100.0%
413.530 · DCED State Fee	382.50	500.00	-117.50	76.5%
485.07 · Building I UC	0.00	100.00	-100.00	0.0%
<b>Total 413.00 · Building Inspector</b>	<b>75,652.37</b>	<b>56,600.00</b>	<b>19,052.37</b>	<b>133.7%</b>
<b>414.00 · Planning and Zoning</b>				
414.12 · Zoning Hearing Wages	0.00	800.00	-800.00	0.0%
414.14 · Court Stenographer	0.00	1,500.00	-1,500.00	0.0%
414.20 · P/Z Supplies	0.00	750.00	-750.00	0.0%
414.30 · Other Services&Charges	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%
<b>Total 414.00 · Planning and Zoning</b>	<b>17,591.42</b>	<b>22,750.00</b>	<b>-5,158.58</b>	<b>77.3%</b>
<b>415.00 · Emergency Management</b>				
486.15 · Social Security, Medicare Taxes	137.06	0.00	137.06	100.0%
415.10 · Emergency Management Salary	1,791.66	2,000.00	-208.34	89.6%
415.20 · EM Supplies	1,300.00	3,500.00	-2,200.00	37.1%
415.30 · Other Services&Charges	2,911.51	1,000.00	1,911.51	291.2%
<b>Total 415.00 · Emergency Management</b>	<b>6,140.23</b>	<b>6,500.00</b>	<b>-359.77</b>	<b>94.5%</b>
<b>420.00 · Health and Human Services</b>				
421.00 · Health Ambulance	55,546.99	52,743.00	2,803.99	105.3%
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	440.00	600.00	-160.00	73.3%
<b>Total 420.00 · Health and Human Services</b>	<b>56,847.84</b>	<b>54,424.00</b>	<b>2,423.84</b>	<b>104.5%</b>
<b>430.00 · Public Works</b>				
430.20 · Public Works - Supplies	2,653.25	2,500.00	153.25	106.1%
430.26 · Small Tools	106.90	1,500.00	-1,393.10	7.1%
430.27 · Technology	1,900.00	500.00	1,400.00	380.0%
430.30 · Uniforms	2,205.99	4,000.00	-1,794.01	55.1%
430.32 · Truck Phones	1,016.27	3,900.00	-2,883.73	26.1%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	8,121.40	20,000.00	-11,878.60	40.6%
430.35 · Health Insurance	16,616.67	16,600.00	16.67	100.1%
430.354 · Worker's comp	9,283.96	11,700.00	-2,416.04	79.4%
430.36 · Public Utility	4,077.69	4,750.00	-672.31	85.8%
430.37 · Repairs	202.84	1,500.00	-1,297.16	13.5%
430.38 · Other Services	2,277.28	500.00	1,777.28	455.5%

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

January 1 through December 3, 2019

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
430.70 · Minor and Major Capital Equip	11,107.00	25,000.00	-13,893.00	44.4%
430.74 · vehicle capital	0.00	40,000.00	-40,000.00	0.0%
<b>Total 430.00 · Public Works</b>	<b>59,595.77</b>	<b>133,150.00</b>	<b>-73,554.23</b>	<b>44.8%</b>
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	17,897.76	35,000.00	-17,102.24	51.1%
<b>Total 432.14 · Snow and Ice Materials</b>	<b>18,947.76</b>	<b>50,000.00</b>	<b>-31,052.24</b>	<b>37.9%</b>
<b>Total 432.00 · Ice &amp; Snow Removal</b>	<b>18,947.76</b>	<b>50,000.00</b>	<b>-31,052.24</b>	<b>37.9%</b>
433.00 · Traffic Control Devices	5,918.70	12,000.00	-6,081.30	49.3%
434.00 · Traffic Lighting - PECO	10,995.48	13,500.00	-2,504.52	81.4%
436.00 · 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	31,123.32	28,000.00	3,123.32	111.2%
437.26 · Machinery Repairs	8,745.23	20,000.00	-11,254.77	43.7%
<b>Total 437.00 · Repairs of Tools &amp; Machinery</b>	<b>40,551.27</b>	<b>53,000.00</b>	<b>-12,448.73</b>	<b>76.5%</b>
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	135,741.14	173,100.00	-37,358.86	78.4%
438.11 · Highway Overtime Wages	12,027.39	11,000.00	1,027.39	109.3%
438.20 · Roads and Bridges-Contractors	54,336.59	84,000.00	-29,663.41	64.7%
438.21 · Roads and Bridges-Blacktop/Ston	28,001.56	54,000.00	-25,998.44	51.9%
438.22 · Line Painting	4,615.00	15,000.00	-10,385.00	30.8%
438.38 · Highway Rentals	328.22	15,000.00	-14,671.78	2.2%
438.39 · Disability	1,718.55	2,500.00	-781.45	68.7%
438.45 · Road Contracted Services	10,567.20	4,000.00	6,567.20	264.2%
448.00 · Schwenksville Borough Authority	7,590.00	0.00	7,590.00	100.0%
483.08 · Pension	16,511.70	22,000.00	-5,488.30	75.1%
485.08 · Unemployment Comp Exp	2,452.97	2,730.00	-277.03	89.9%
486.08 · Social Security, Medicare Taxes	10,889.54	15,800.00	-4,910.46	68.9%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<b>284,779.86</b>	<b>399,130.00</b>	<b>-114,350.14</b>	<b>71.4%</b>
450.00 · Culture and Recreation				
451.50 · Contributions to Organizations	0.00	500.00	-500.00	0.0%
<b>Total 450.00 · Culture and Recreation</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
454.00 · Parks				
454.33 · gas	942.00	400.00	542.00	235.5%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	3,482.04	6,000.00	-2,517.96	58.0%
454.20 · Potty Cleaning	2,235.00	4,000.00	-1,765.00	55.9%
454.21 · Park Repairs	162.42	2,500.00	-2,337.58	6.5%
454.22 · Maint	10,564.47	10,000.00	564.47	105.6%
454.70 · Park Development	23,312.18	15,000.00	8,312.18	155.4%
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>44,448.11</b>	<b>66,575.00</b>	<b>-22,126.89</b>	<b>66.8%</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>1,950,890.51</b>	<b>2,149,849.00</b>	<b>-198,958.49</b>	<b>90.7%</b>
<b>Total Expense</b>	<b>1,950,890.51</b>	<b>2,149,849.00</b>	<b>-198,958.49</b>	<b>90.7%</b>
<b>Net Income</b>	<b>-66,120.76</b>	<b>-383,623.00</b>	<b>317,502.24</b>	<b>17.2%</b>

Lower Frederick Township Liquid Fuel  
Balance Sheet - Liquid Fuels  
As of December 3, 2019

	<u>Dec 3, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	34,977.91
Total Checking/Savings	34,977.91
Total Current Assets	34,977.91
<b>TOTAL ASSETS</b>	<b><u>34,977.91</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	13,894.32
Total Equity	34,977.91
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>34,977.91</u></b>



**Lower Frederick Township Liquid Fuel  
 Profit & Loss Budget vs. Actual - Liquid Fuels  
 January 1 through December 3, 2019**

	<u>Jan 1 - Dec 3, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	2,542.71	300.00	2,242.71	847.6%
350.00 · Intergovernmental Revenue				
355.05 · Motor Vehicles Fuel Tax	182,312.01	179,067.52	3,244.49	101.8%
<b>Total 350.00 · Intergovernmental Revenue</b>	<u>182,312.01</u>	<u>179,067.52</u>	<u>3,244.49</u>	<u>101.8%</u>
<b>Total 300 · REVENUES</b>	<u>184,854.72</u>	<u>179,367.52</u>	<u>5,487.20</u>	<u>103.1%</u>
<b>Total Income</b>	<u>184,854.72</u>	<u>179,367.52</u>	<u>5,487.20</u>	<u>103.1%</u>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	170,960.40	175,000.00	-4,039.60	97.7%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<u>170,960.40</u>	<u>175,000.00</u>	<u>-4,039.60</u>	<u>97.7%</u>
<b>Total 400 · EXPENDITURES</b>	<u>170,960.40</u>	<u>175,000.00</u>	<u>-4,039.60</u>	<u>97.7%</u>
<b>Total Expense</b>	<u>170,960.40</u>	<u>175,000.00</u>	<u>-4,039.60</u>	<u>97.7%</u>
<b>Net Income</b>	<u><u>13,894.32</u></u>	<u><u>4,367.52</u></u>	<u><u>9,526.80</u></u>	<u><u>318.1%</u></u>

Lower Frederick Township Sewer  
**Balance Sheet**  
As of December 3, 2019

	Dec 3, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	87,722.11
100.06 · UNB On Site Escrow	3,274.24
104.01 · Victory Sewer CD Mat 12/11/19	255,333.33
109.06 · Victory CD 11/25/19 On Site Swr	39,145.55
<b>Total Checking/Savings</b>	<u>385,475.23</u>
<b>Total Current Assets</b>	385,475.23
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
<b>Total Fixed Assets</b>	<u>2,213,372.84</u>
<b>TOTAL ASSETS</b>	<u><u>2,598,848.07</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
230.00 · Due to Other Funds	
230.01 · Due to General Fund	59,166.05
<b>Total 230.00 · Due to Other Funds</b>	<u>59,166.05</u>
<b>Total Other Current Liabilities</b>	59,166.05
<b>Total Current Liabilities</b>	<u>59,166.05</u>
<b>Total Liabilities</b>	59,166.05
Equity	
279.00 · Fund Balance/Retained Earnings	2,096,657.51
281.00 · Contributed Capital	575,260.62
Net Income	-132,236.11
<b>Total Equity</b>	<u>2,539,682.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,598,848.07</u></u>

**Lower Frederick Township Sewer  
Profit & Loss Budget vs. Actual  
January 1 through December 3, 2019**

12/03/19

Cash Basis

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	11,647.26	10,000.00	1,647.26	116.5%
354.04 · Sewer Rent	765,124.31	765,175.00	-50.69	100.0%
354.05 · Sewer Connection / Tapping Fees	141,618.68	451,400.00	-309,781.32	31.4%
360.00 · Charges for Services	1,700.00	1,000.00	700.00	170.0%
<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>920,090.25</b>	<b>1,228,075.00</b>	<b>-307,984.75</b>	<b>74.9%</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>920,090.25</b>	<b>1,290,023.00</b>	<b>-369,932.75</b>	<b>71.3%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>429.00 · Sewer</b>				
<b>429.08 · Engineering</b>				
429.08a · Sanitary Line Expansion	6,185.25	2,000.00	4,185.25	309.3%
429.08 · Engineering - Other	25,156.03	40,000.00	-14,843.97	62.9%
<b>Total 429.08 · Engineering</b>	<b>31,341.28</b>	<b>42,000.00</b>	<b>-10,658.72</b>	<b>74.6%</b>
429.11 · Clerk	23,334.00	32,136.00	-8,802.00	72.6%
429.12 · Contracted Services	14,926.00	15,600.00	-674.00	95.7%
429.13 · Sewer Plant Operator	21,170.56	62,000.00	-40,829.44	34.1%
429.140 · Testing, Non-Contracted Svcs	315.00	12,000.00	-11,685.00	2.6%
429.150 · Sewer Plant - Overtime	8,218.17	6,600.00	1,618.17	124.5%
429.170 · Medical Insurance	19,887.57	30,600.00	-10,712.43	65.0%
429.20 · Supplies, Lab and Office	5,854.87	11,500.00	-5,645.13	50.9%
429.21 · Chemicals	37,855.11	23,000.00	14,855.11	164.6%
429.26 · Small Tools	399.31	500.00	-100.69	79.9%
429.300 · Fuels, Gas & Diesel	0.00	500.00	-500.00	0.0%
429.31 · Legal	11,731.86	10,000.00	1,731.86	117.3%
429.312 · Professional Fees - Sound Study	0.00	25,000.00	-25,000.00	0.0%
429.313 · Manhole Repairs & Maintenance	25,139.20	61,948.00	-36,808.80	40.6%
429.32 · Phones	1,097.68	1,250.00	-152.32	87.8%
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	38,559.77	25,000.00	13,559.77	154.2%
429.37 · Repairs and Maintenance	49,855.24	78,000.00	-28,144.76	63.9%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	1,576.55	1,600.00	-23.45	98.5%
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	99,608.80	90,000.00	9,608.80	110.7%
429.46 · Training & Licensing	140.00	1,500.00	-1,360.00	9.3%
429.661 · Sewer Capital Imprv., Engineer	65,516.19	75,000.00	-9,483.81	87.4%
429.90 · Bank Charge	90.00	100.00	-10.00	90.0%
<b>Total 429.00 · Sewer</b>	<b>466,900.61</b>	<b>618,534.00</b>	<b>-151,633.39</b>	<b>75.5%</b>
<b>471.00 · Debt Principle</b>				
471.30 · Debt Principal	287,000.00	287,000.00	0.00	100.0%
<b>Total 471.00 · Debt Principle</b>	<b>287,000.00</b>	<b>287,000.00</b>	<b>0.00</b>	<b>100.0%</b>

**Lower Frederick Township Sewer  
Profit & Loss Budget vs. Actual  
January 1 through December 3, 2019**

12/03/19

Cash Basis

	Jan 1 - Dec 3, 19	Budget	\$ Over Budget	% of Budget
472.00 · Debt Interest				
472.30 · Interest	288,018.51	288,000.00	18.51	100.0%
<b>Total 472.00 · Debt Interest</b>	288,018.51	288,000.00	18.51	100.0%
491.00 · Refunds of Prior Year Revenues	1,500.00	0.00	1,500.00	100.0%
<b>Total 400 · EXPENDITURES</b>	1,043,419.12	1,193,534.00	-150,114.88	87.4%
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	3,963.92	7,440.00	-3,476.08	53.3%
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%
<b>Total 480 · Misc Expenditures/Expenses</b>	8,907.24	16,041.00	-7,133.76	55.5%
<b>Total Expense</b>	1,052,326.36	1,209,575.00	-157,248.64	87.0%
<b>Net Ordinary Income</b>	-132,236.11	80,448.00	-212,684.11	-164.4%
<b>Net Income</b>	-132,236.11	80,448.00	-212,684.11	-164.4%

Lower Frederick Township  
**Balance Sheet - Sewer Capital**  
As of December 3, 2019

	Dec 3, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	1,600,982.27
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	
	950,000.00
Total Checking/Savings	2,550,982.27
Total Current Assets	2,550,982.27
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	7,625,151.77
<b>TOTAL ASSETS</b>	<b>10,176,134.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	39,984.23
Total Equity	10,176,134.04
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,176,134.04</b>

Lower Frederick Township  
**Profit & Loss - Sewer Capital**  
January 1 through December 3, 2019

	<u>Jan 1 - Dec 3, 19</u>
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	33,641.23
<b>Total 300 · REVENUES</b>	<b>33,641.23</b>
393.00 · Proceeds of General L/T Debt	50,000.00
<b>Total Income</b>	<b>83,641.23</b>
Expense	
400 · EXPENDITURES	
400.00 · General Government	
404.00 · Legal Fees	
404.31 · Solicitor/Legal Fees	36,000.00
<b>Total 404.00 · Legal Fees</b>	<b>36,000.00</b>
<b>Total 400.00 · General Government</b>	<b>36,000.00</b>
472.00 · Loan on Building-Interest	7,657.00
490.00 · Transfers	0.00
<b>Total 400 · EXPENDITURES</b>	<b>43,657.00</b>
<b>Total Expense</b>	<b>43,657.00</b>
<b>Net Ordinary Income</b>	<b>39,984.23</b>
<b>Net Income</b>	<b>39,984.23</b>