

Lower Frederick Township
Balance Sheet - General Fund
 As of December 17, 2019

	Dec 17, 19
ASSETS	
Current Assets	
Checking/Savings	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	526,108.50
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	13,410.11
Total 104 · Victory Bank	645,383.23
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	8,464.68
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	14,054.75
107.02 · Scott Dressel	17,391.34
107.04 · Reiter-B Team Investments LLC	1,003.01
Total 107 · Developer Escrow Accounts	195,345.85
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	245,000.00
Total 109.00 · CD general	654,944.88
Total Checking/Savings	1,538,947.42
Accounts Receivable	
120.00 · Accounts Receivable	31,540.63
Total Accounts Receivable	31,540.63
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	1,629,654.10
TOTAL ASSETS	1,629,654.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200.00 · Accounts Payable	-298.03
Total Accounts Payable	-298.03

Lower Frederick Township
Balance Sheet - General Fund

12/17/19

As of December 17, 2019

Accrual Basis

	Dec 17, 19
Other Current Liabilities	
248 · Developer Escrow Account	201,345.85
230.4 · AFLAC	31.62
210.00 · Payroll Liabilities	
215.00 · Police Retirement Pension	309.01
220.00 · Unemployment Compensation	0.08
Total 210.00 · Payroll Liabilities	309.09
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	201,622.94
Total Current Liabilities	201,324.91
Total Liabilities	201,324.91
Equity	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,078.23
Net Income	-63,922.38
Total Equity	1,428,329.19
TOTAL LIABILITIES & EQUITY	1,629,654.10

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

January 1 through December 17, 2019

	Jan 1 - Dec 17, 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	476,128.86	495,781.00	-19,652.14	96.0%
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	68,423.02	71,200.00	-2,776.98	96.1%
301.800 · Real Estate - Ambulance	51,753.36	52,740.00	-986.64	98.1%
310.10 · Real Estate Transfer Tax	121,170.20	71,000.00	50,170.20	170.7%
310.21 · Earned Income Tax	839,371.34	798,250.00	41,121.34	105.2%
Total 300.00 · Taxes	1,570,798.62	1,495,471.00	75,327.62	105.0%
320.00 · Licenses and Permits				
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%
Total 320.00 · Licenses and Permits	96,962.54	102,000.00	-5,037.46	95.1%
322.00 · Non Business Licenses & Permits				
322.50 · Street Opening Permit	1,800.00	500.00	1,300.00	360.0%
Total 322.00 · Non Business Licenses & Permits	1,800.00	500.00	1,300.00	360.0%
330.00 · Fines and Forfeits				
331.11 · State Police Fines	2,712.63	2,000.00	712.63	135.6%
331.12 · Fines from Magistrate	9,560.32	2,750.00	6,810.32	347.6%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
Total 330.00 · Fines and Forfeits	12,312.95	4,900.00	7,412.95	251.3%
340.00 · Interest Income	26,843.78	12,000.00	14,843.78	223.7%
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	3,418.00	0.00	3,418.00	100.0%
355.13 · Foreign Fire Ins.	31,496.33	32,000.00	-503.67	98.4%
Total 350.00 · Intergovernmental Revenue	79,551.46	62,900.00	16,651.46	126.5%
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	739.70	200.00	539.70	369.9%
362.40 · zoning permits	4,505.00	2,750.00	1,755.00	163.8%
362.41 · Building Permits	36,921.81	40,000.00	-3,078.19	92.3%
362.42 · Registration	2,150.00	250.00	1,900.00	860.0%
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	4,550.00	2,250.00	2,300.00	202.2%
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	9,645.00	9,000.00	645.00	107.2%
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	926.50	580.00	346.50	159.7%
Total 360.00 · Charges for Services	99,907.75	86,955.00	12,952.75	114.9%
380.00 · Miscellaneous Revenue				
380.01 · Miscellaneous Revenue	9,803.70	1,000.00	8,803.70	980.4%
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%
Total 380.00 · Miscellaneous Revenue	21,903.70	1,500.00	20,403.70	1,460.2%
383.12 · Special Assessments Hydrants	9,766.99	0.00	9,766.99	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	1,924,066.60	1,766,226.00	157,840.60	108.9%
Gross Profit	1,924,066.60	1,766,226.00	157,840.60	108.9%

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

January 1 through December 17, 2019

	Jan 1 - Dec 17, 19	Budget	\$ Over Budget	% of Budget
Expense				
400 · EXPENDITURES				
401.00 · Executive (Manager)				
401.460 · Manager Training	156.70	1,500.00	-1,343.30	10.4%
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	61,348.10	78,970.00	-17,621.90	77.7%
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	4,687.91	6,041.00	-1,353.09	77.6%
Total 401.00 · Executive (Manager)	70,166.11	108,256.00	-38,089.89	64.8%
400.00 · General Government				
400.11 · Supervisor's Salary	5,625.00	5,625.00	0.00	100.0%
400.19 · Payroll Expenses	2,232.37	1,700.00	532.37	131.3%
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%
Total 400.35 · Insurance	41,808.00	66,250.00	-24,442.00	63.1%
400.42 · Dues and Subscriptions	3,278.00	3,500.00	-222.00	93.7%
400.45 · Contracted Services	90,737.85	500.00	90,237.85	18,147.6%
400.46 · Conferences and Seminars	1,399.58	2,500.00	-1,100.42	56.0%
486.03 · Social Security, Medicare Taxes	430.31	430.00	0.31	100.1%
Total 400.00 · General Government	145,756.23	80,980.00	64,776.23	180.0%
402.31 · Professional Services auditors	9,250.00	9,000.00	250.00	102.8%
403.00 · Tax Collection				
403.10 · Commission - Berkheimer	9,434.16	11,000.00	-1,565.84	85.8%
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%
Total 403.00 · Tax Collection	36,653.41	40,600.00	-3,946.59	90.3%
404.00 · Legal Fees				
404.31 · Solicitor/Legal Fees	80,634.46	75,000.00	5,634.46	107.5%
404.32 · Developers	-558.00	0.00	-558.00	100.0%
Total 404.00 · Legal Fees	80,076.46	75,000.00	5,076.46	106.8%
405.00 · Secretary/Clerk				
405.14 · administrator	38,100.00	32,136.00	5,964.00	118.6%
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	3,788.08	4,000.00	-211.92	94.7%
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	2,914.64	4,371.00	-1,456.36	66.7%
Total 405.00 · Secretary/Clerk	110,326.83	94,556.00	15,770.83	116.7%
408.00 · Engineering Services				
408.31 · Engineering Serv.-Township	87,652.94	60,000.00	27,652.94	146.1%
408.32 · Engineering Serv.-Subdiv. Rev.	12,809.25	0.00	12,809.25	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%
Total 408.00 · Engineering Services	100,485.44	62,500.00	37,985.44	160.8%
409.00 · Building				
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	10,775.14	11,000.00	-224.86	98.0%
409.37 · Repair & Maintenance	6,511.43	6,500.00	11.43	100.2%
409.45 · Bldg-Contracted Services	15,591.00	15,000.00	591.00	103.9%
Total 409.00 · Building	42,195.41	47,250.00	-5,054.59	89.3%

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

January 1 through December 17, 2019

	Jan 1 - Dec 17, 19	Budget	\$ Over Budget	% of Budget
410.00 · Public Safety				
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	95,441.44	99,446.00	-4,004.56	96.0%
410.13 · Wages of Police Officers	265,568.72	298,818.00	-33,249.28	88.9%
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	190.84	750.00	-559.16	25.4%
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	2,556.04	2,000.00	556.04	127.8%
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	4,598.07	4,500.00	98.07	102.2%
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%
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	27,507.23	29,000.00	-1,492.77	94.9%
Total 410.00 · Public Safety	608,488.32	631,425.00	-22,936.68	96.4%
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	1,500.00	1,500.00	0.00	100.0%
411.354 · Fire Company Workers Comp	14,822.00	18,835.00	-4,013.00	78.7%
411.54 · Fireman's Relief Contribution	31,496.33	36,000.00	-4,503.67	87.5%
411.55 · Fire Company Millage	74,674.05	71,203.00	3,471.05	104.9%
486.09 · Social Security, Medicare Taxes	114.76	115.00	-0.24	99.8%
Total 411.00 · Fire Company	134,255.88	127,653.00	6,602.88	105.2%
413.00 · Building Inspector				
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%
Total 413.00 · Building Inspector	75,652.37	56,600.00	19,052.37	133.7%
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	149.81	0.00	149.81	100.0%
415.10 · Emergency Management Salary	1,958.33	2,000.00	-41.67	97.9%
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%
Total 415.00 · Emergency Management	6,319.65	6,500.00	-180.35	97.2%
420.00 · Health and Human Services				
421.00 · Health Ambulance	55,634.17	52,743.00	2,891.17	105.5%
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	480.00	600.00	-120.00	80.0%
Total 420.00 · Health and Human Services	56,975.02	54,424.00	2,551.02	104.7%

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

January 1 through December 17, 2019

	Jan 1 - Dec 17, 19	Budget	\$ Over Budget	% of Budget
430.00 · Public Works				
430.20 · Public Works - Supplies	2,657.48	2,500.00	157.48	106.3%
430.26 · Small Tools	108.90	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	4,124.30	4,750.00	-625.70	86.8%
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%
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%
Total 430.00 · Public Works	59,646.61	133,150.00	-73,503.39	44.8%
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	23,583.88	35,000.00	-11,416.12	67.4%
Total 432.14 · Snow and Ice Materials	24,633.88	50,000.00	-25,366.12	49.3%
Total 432.00 · Ice & Snow Removal	24,633.88	50,000.00	-25,366.12	49.3%
433.00 · Traffic Control Devices	5,984.56	12,000.00	-6,015.44	49.9%
434.00 · Traffic Lighting - PECO	12,075.76	13,500.00	-1,424.24	89.5%
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%
Total 437.00 · Repairs of Tools & Machinery	40,551.27	53,000.00	-12,448.73	76.5%
438.00 · Road & Bridge Maintenance				
438.10 · Highway Maintenance Wages	140,438.19	173,100.00	-32,661.81	81.1%
438.11 · Highway Overtime Wages	13,438.58	11,000.00	2,438.58	122.2%
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	12,294.40	15,000.00	-2,705.60	82.0%
438.38 · Highway Rentals	342.47	15,000.00	-14,657.53	2.3%
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	8,280.00	0.00	8,280.00	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	11,345.22	15,800.00	-4,454.78	71.8%
Total 438.00 · Road & Bridge Maintenance	299,727.43	399,130.00	-99,402.57	75.1%
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	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	2,475.00	4,000.00	-1,525.00	61.9%
454.21 · Park Repairs	162.42	2,500.00	-2,337.58	6.5%
454.22 · Maint	10,695.47	10,000.00	695.47	107.0%
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%
Total 454.00 · Parks	44,819.11	66,575.00	-21,755.89	67.3%
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	1,987,988.98	2,149,849.00	-161,860.02	92.5%
Total Expense	1,987,988.98	2,149,849.00	-161,860.02	92.5%
Net Income	-63,922.38	-383,623.00	319,700.62	16.7%

Lower Frederick Township Liquid Fuel
Balance Sheet
As of December 17, 2019

	<u>Dec 17, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	<u>34,977.91</u>
Total Checking/Savings	<u>34,977.91</u>
Total Current Assets	<u>34,977.91</u>
TOTAL ASSETS	<u><u>34,977.91</u></u>
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>13,894.32</u>
Total Equity	<u>34,977.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>34,977.91</u></u>

Lower Frederick Township Liquid Fuel
Profit & Loss Budget vs. Actual
 January 1 through December 17, 2019

	Jan 1 - Dec 17, 19	Budget	\$ Over Budget	% of Budget
Income				
300 · REVENUES				
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%
Total 350.00 · Intergovernmental Revenue	182,312.01	179,067.52	3,244.49	101.8%
Total 300 · REVENUES	184,854.72	179,367.52	5,487.20	103.1%
Total Income	184,854.72	179,367.52	5,487.20	103.1%
Expense				
400 · EXPENDITURES				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	170,960.40	175,000.00	-4,039.60	97.7%
Total 438.00 · Road & Bridge Maintenance	170,960.40	175,000.00	-4,039.60	97.7%
Total 400 · EXPENDITURES	170,960.40	175,000.00	-4,039.60	97.7%
Total Expense	170,960.40	175,000.00	-4,039.60	97.7%
Net Income	13,894.32	4,367.52	9,526.80	318.1%

Lower Frederick Township Sewer
Balance Sheet
As of December 17, 2019

	Dec 17, 19
ASSETS	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	86,216.26
100.06 · UNB On Site Escrow	3,274.24
106.06 · Sewer Money Market - Victory Bk	255,913.19
109.06 · Victory CD 11/25/19 On Site Swr	39,145.55
Total Checking/Savings	384,549.24
Total Current Assets	384,549.24
Fixed Assets	
160.00 · Fixed Assets	1,617,099.14
161.00 · Sewer Treatment Plant	1,096,683.82
161.01 · Const in Progress- Collection	127,451.39
165.00 · Accumulated Depreciation	-627,861.51
Total Fixed Assets	2,213,372.84
TOTAL ASSETS	2,597,922.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
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	59,166.05
Total Other Current Liabilities	59,166.05
Total Current Liabilities	59,166.05
Total Liabilities	59,166.05
Equity	
279.00 · Fund Balance/Retained Earnings	2,096,657.51
281.00 · Contributed Capital	575,260.62
Net Income	-133,162.10
Total Equity	2,538,756.03
TOTAL LIABILITIES & EQUITY	2,597,922.08

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

January 1 through December 17, 2019

	Jan 1 - Dec 17, 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
300 · REVENUES				
340.00 · Interest Income	12,227.12	10,000.00	2,227.12	122.3%
354.04 · Sewer Rent	768,689.49	765,175.00	3,514.49	100.5%
354.05 · Sewer Connection / Tapping Fees	141,618.68	451,400.00	-309,781.32	31.4%
360.00 · Charges for Services	1,775.00	1,000.00	775.00	177.5%
380 · Miscellaneous Revenue				
380.00 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total 380 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total 300 · REVENUES	924,310.29	1,228,075.00	-303,764.71	75.3%
354.00 · State Capital & Operating Grant				
354.12 · Manhole Rehab Grant	0.00	61,948.00	-61,948.00	0.0%
Total 354.00 · State Capital & Operating Grant	0.00	61,948.00	-61,948.00	0.0%
Total Income	924,310.29	1,290,023.00	-365,712.71	71.7%
Expense				
400 · EXPENDITURES				
429.00 · Sewer				
429.08 · Engineering				
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%
Total 429.08 · Engineering	31,341.28	42,000.00	-10,658.72	74.6%
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	5,869.45	11,500.00	-5,630.55	51.0%
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	12,041.86	10,000.00	2,041.86	120.4%
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	1,203.56	1,250.00	-46.44	96.3%
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	43,275.34	25,000.00	18,275.34	173.1%
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%
Total 429.00 · Sewer	472,046.64	618,534.00	-146,487.36	76.3%
471.00 · Debt Principle				
471.30 · Debt Principal	287,000.00	287,000.00	0.00	100.0%
Total 471.00 · Debt Principle	287,000.00	287,000.00	0.00	100.0%
472.00 · Debt Interest				
472.30 · Interest	288,018.51	288,000.00	18.51	100.0%
Total 472.00 · Debt Interest	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%
Total 400 · EXPENDITURES	1,048,565.15	1,193,534.00	-144,968.85	87.9%
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%
Total 480 · Misc Expenditures/Expenses	8,907.24	16,041.00	-7,133.76	55.5%
Total Expense	1,057,472.39	1,209,575.00	-152,102.61	87.4%
Net Ordinary Income	-133,162.10	80,448.00	-213,610.10	-165.5%
Net Income	-133,162.10	80,448.00	-213,610.10	-165.5%

Lower Frederick Township
Balance Sheet - Sewer Capital
As of December 17, 2019

	Dec 17, 19
ASSETS	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Sewer Capital 5784	1,602,443.44
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	2,552,443.44
Total Current Assets	2,552,443.44
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
TOTAL ASSETS	10,177,595.21
LIABILITIES & EQUITY	
Equity	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	41,445.40
Total Equity	10,177,595.21
TOTAL LIABILITIES & EQUITY	10,177,595.21

Lower Frederick Township
Profit & Loss - Sewer Capital
January 1 through December 17, 2019

	Jan 1 - Dec 17, 19
Ordinary Income/Expense	
Income	
300 · REVENUES	
340.00 · Interest Income	35,102.40
Total 300 · REVENUES	35,102.40
393.00 · Proceeds of General L/T Debt	50,000.00
Total Income	85,102.40
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	41,445.40
Net Income	41,445.40